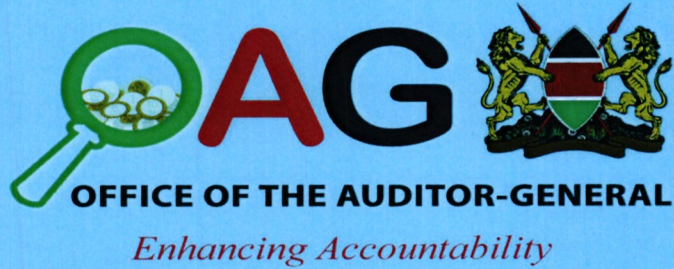


REPUBLIC OF KENYA



REPORT

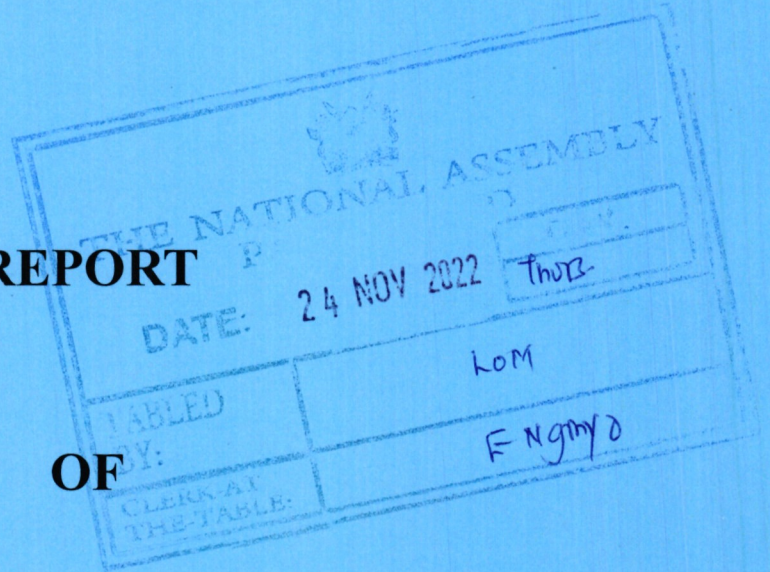
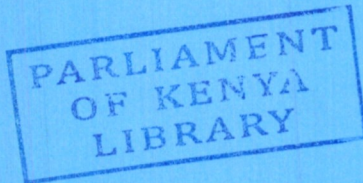
OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – TETU CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2021**





TETU CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)



***TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

To provide leadership and policy direction for effective and efficient management of the Fund

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The TETU Constituency NGCDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Peter Kamau Wageraka
2.	Sub-County Accountant	Nancy Wairimu
3.	Chairman NGCDFC	John Wahome Nderitu
4.	Member NGCDFC	Anne Wanjiru Kiboi

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of TETU Constituency NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

(e) TETU Constituency NGCDF Headquarters

P.O. Box 12132-10100
Nyeri
Deputy County Commissioners Compound Wamagana
Nyeri County

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

(f) TETU Constituency NGCDF Contacts

Telephone: (254) 716047883
E-mail: ngcdftetu.go.ke
Website: www.go.ke

(g) TETU Constituency NGCDF Bankers

Family Bank
Branch Nyeri
P.O. Box
TETU

(h) Independent Auditors

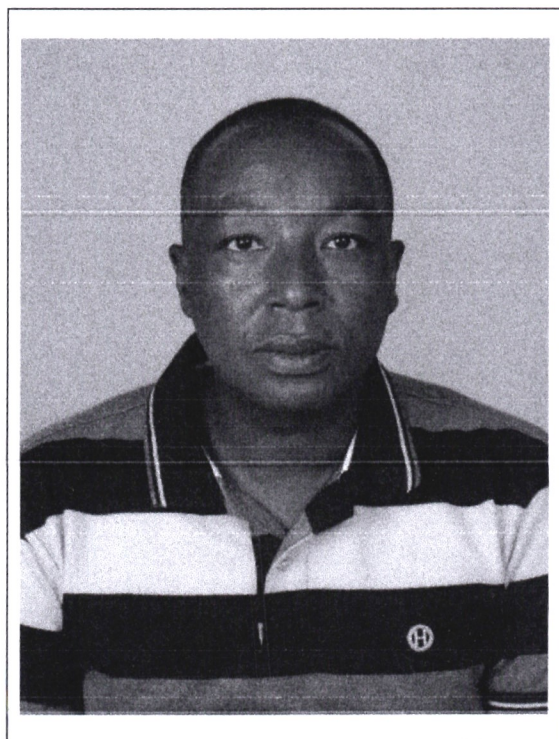
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. NG-CDFC CHAIRMAN'S REPORT

Include among others the following:



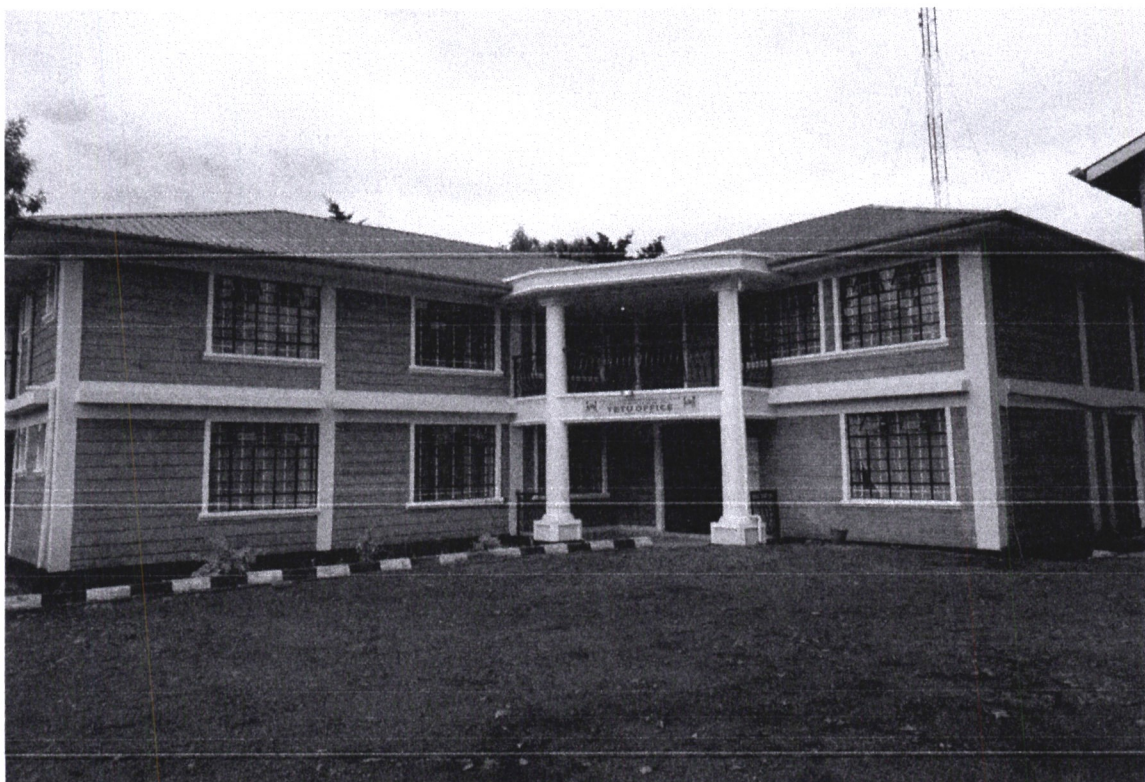
Tetu NG-CDF WAS allocated Ksh 137,088,879.31 for the financial year 2020/2021. The Board has disbursed Ksh 90,400,000 and the Constituency has not received the balance of Ksh 46,688,879.31. The performance of the constituency is reflected as per the programmes / sub-programme as shown by the following Graphs in their categories. Tetu NG-CDF has come up with a strategy of implementing projects with high impact and best practice by involving all the stakeholders and technical personal for better results and ownership.

Tetu NG-CDF encounters challenges in implementation especially due to delayed disbursement of funds from NG-CDF board and preparation of bill of quantities from public works offices .Tetu NG-CDF has resolved to be fast tracking the BQS from public works offices by ensuring that there is a contact person of Ng-CDF related works .The committee is working on a formula to make sure that projects are completed in a short period and requisition of funds is done in good time to the Board.

*TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*



Kiandu Secondary School bus. Fully funded by NG CDF TETU



NG CDF TETU Office



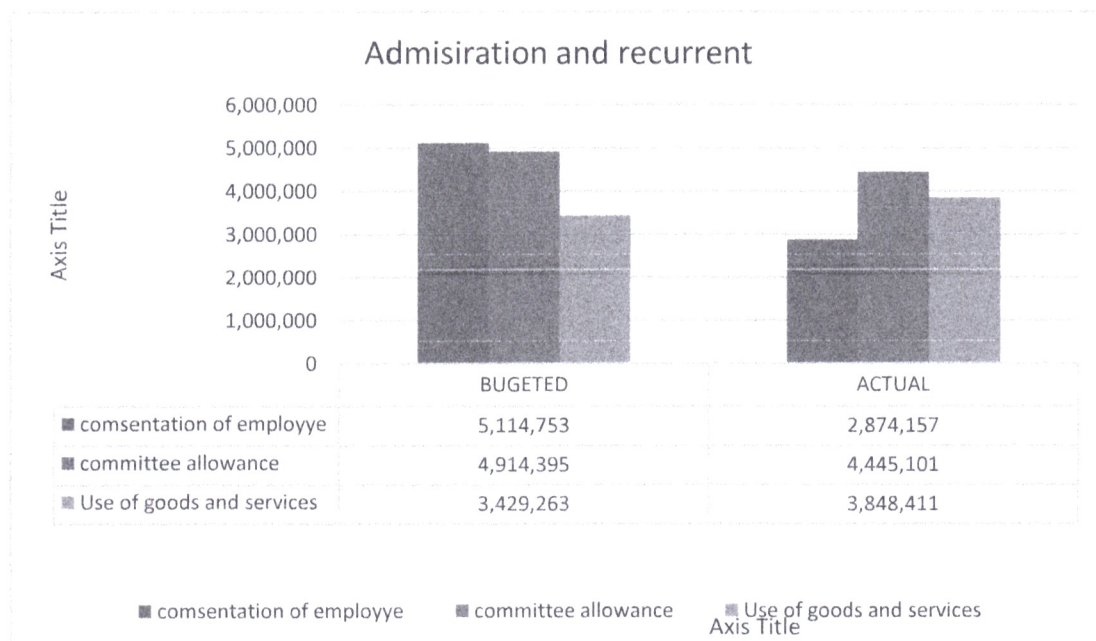
Tree planting activity under Environment vote.



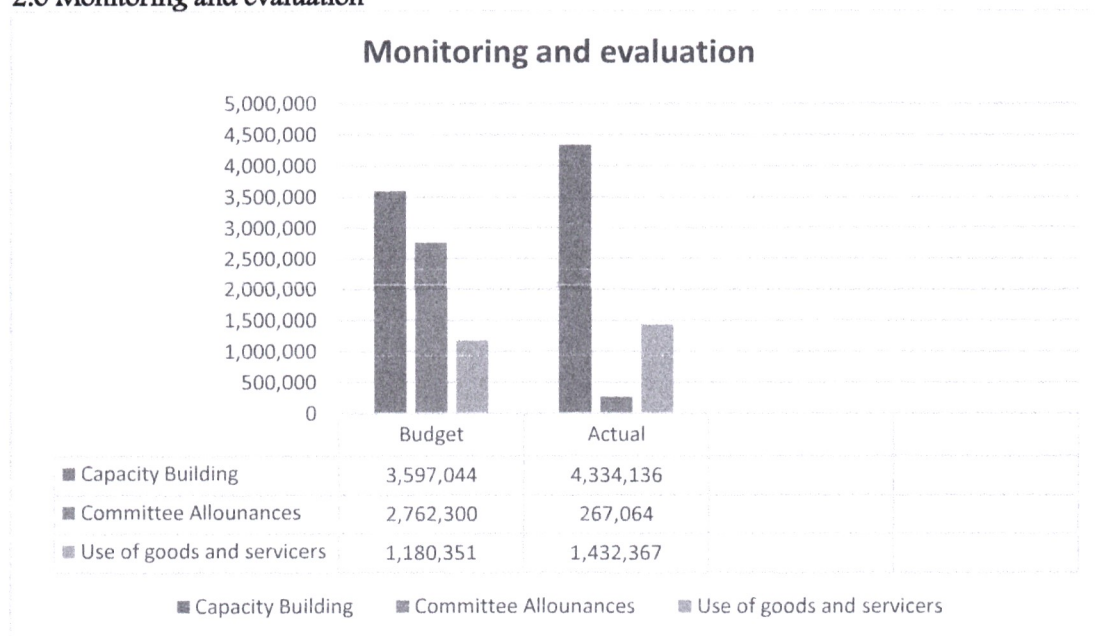
Sporting activities under Sports vote.

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
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– **1.0 Administration and recurrent expenditure**

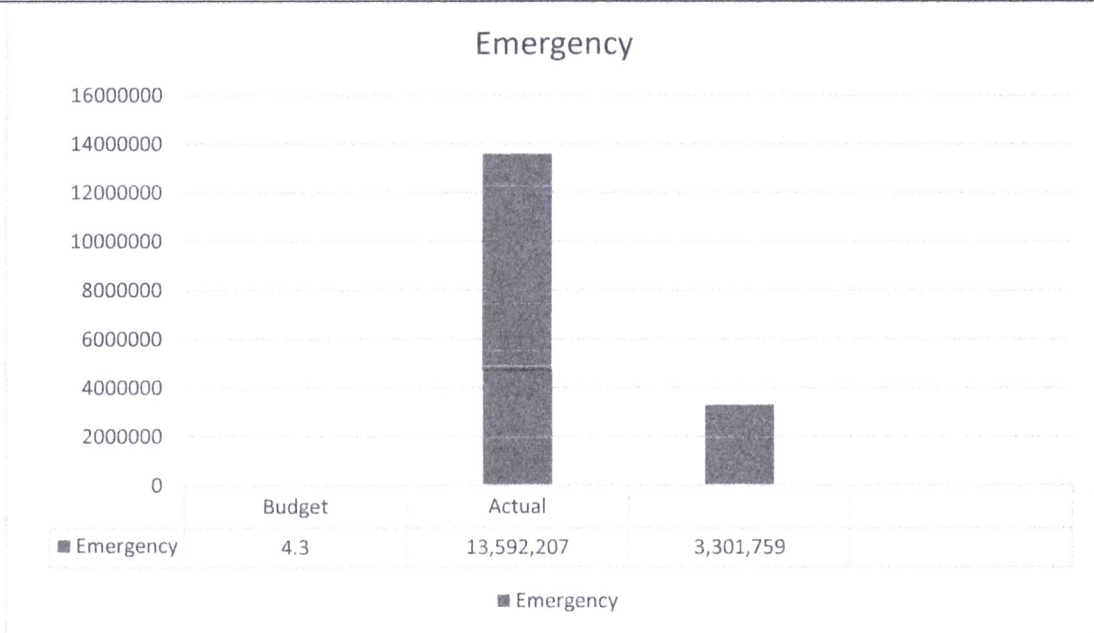


– **2.0 Monitoring and evaluation**

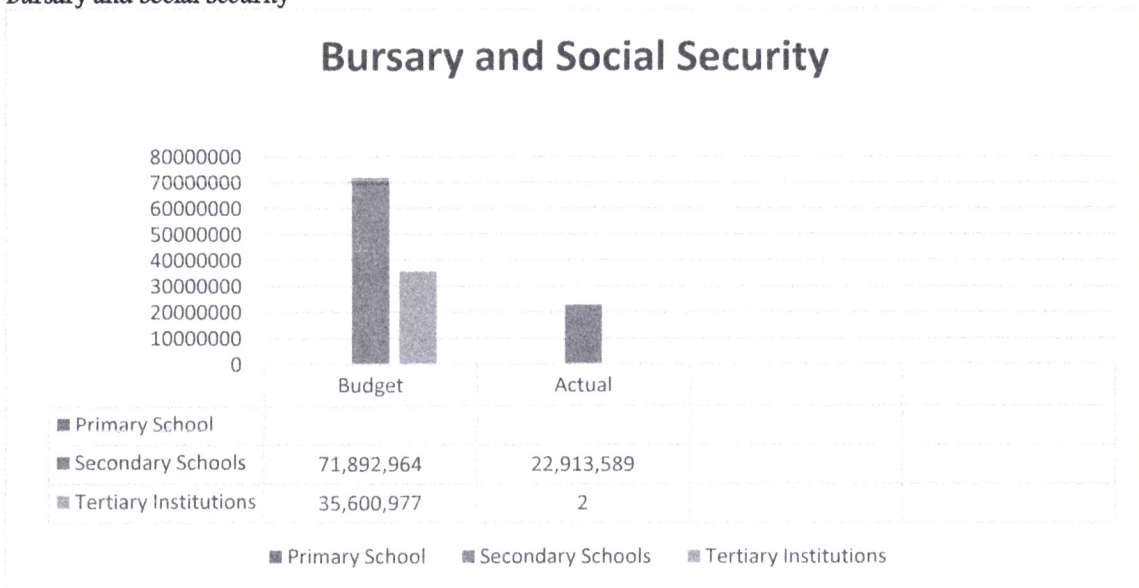


3.0 Emergency

TETU Constituency
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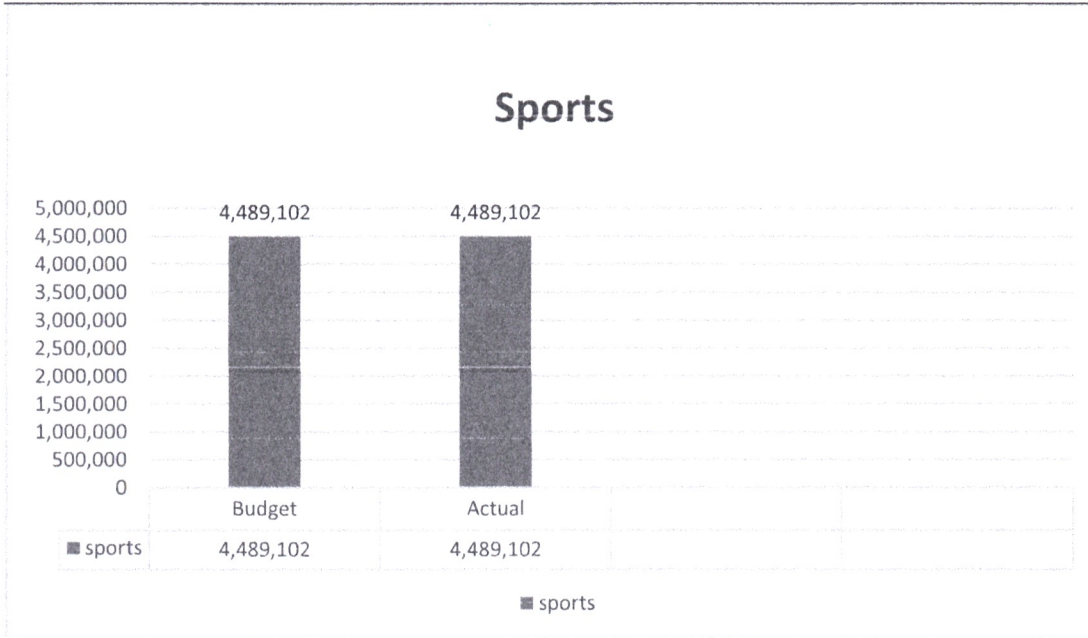


4.0 Bursary and Social Security

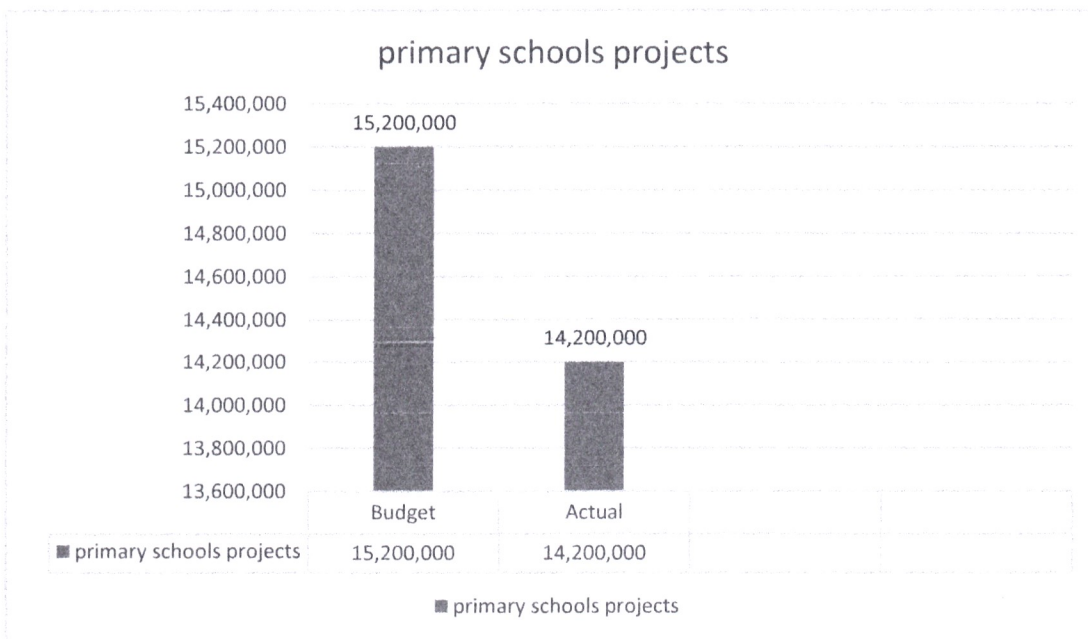


5.0 Sports

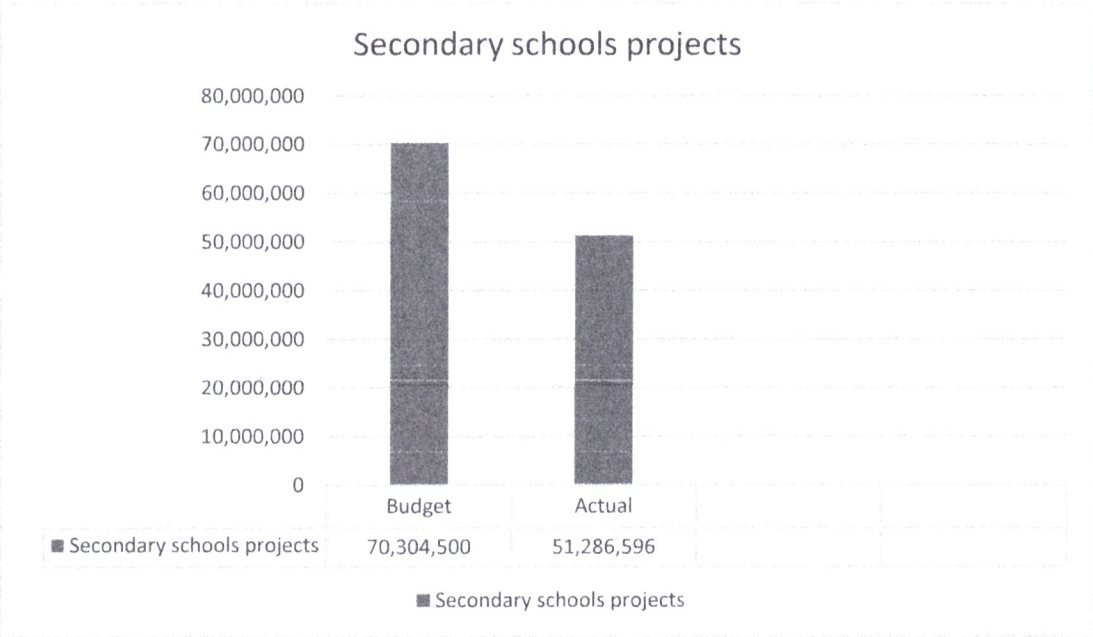
TETU Constituency
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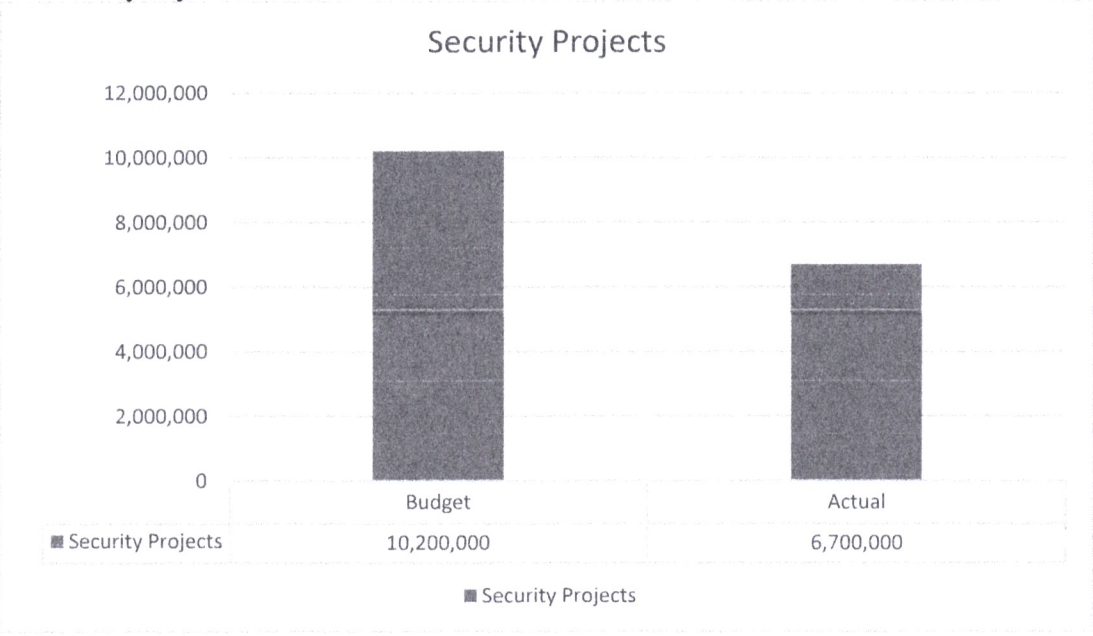
Primary schools project



8.0 Secondary Schools Projects

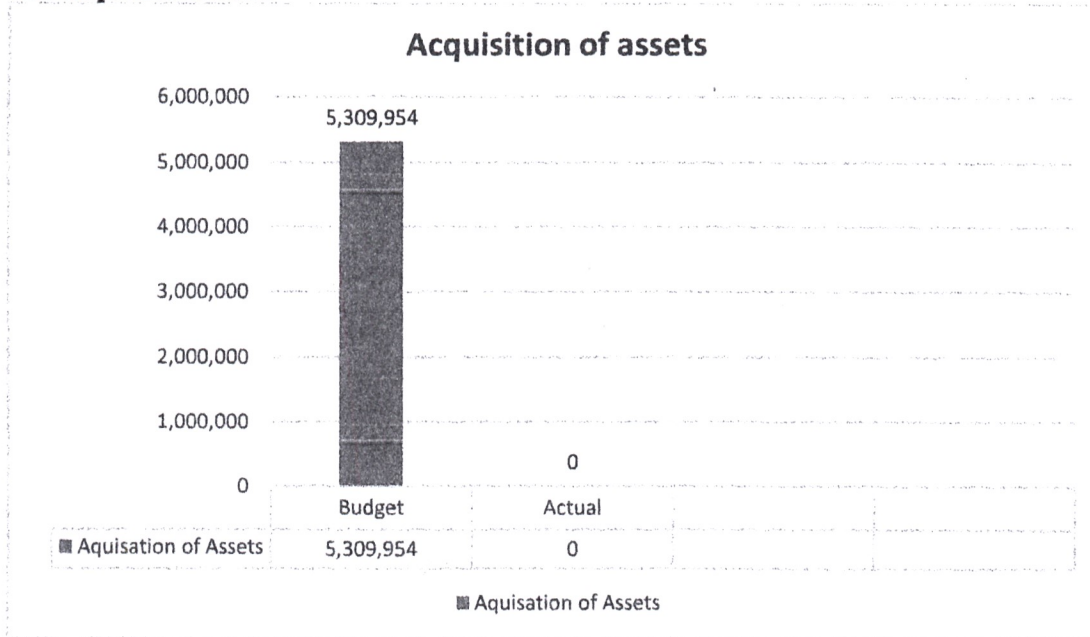


10.0 Security Projects



**TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

11.0 Acquisition of assets



CHAIRMAN NGCDF COMMITTEE

J. Malone

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of *TETU Constituency 2018-2022* plan are to:

Objective: To improve access to quality education by improving and constructing school's infrastructure, provision of bursaries to needy students thus keeping them in schools and connecting the schools to the national grid at both levels ie Primary and Secondary.

a) Youth and Sports

Objective: To empower the youth and harness talent by funding the youth sporting activities, creating awareness among the youth on the establishment of youth groups and accessing funds, conducting campaigns on drugs and substance abuse and on HIV and AIDS.

b) Security

Objectives: To enhance security in the Constituency by providing quality, efficient and sufficient infrastructure for the Law enforcers in the constituency.

c) Environment

Objective: To promote environmental sustainability in the Constituency by creating awareness on the need of environment protection through tree planting initiatives and campaigns.

d) Emergency Support

Objective: To cater for any unforeseen occurrences in the Constituency by swift responses and funding.

e) Tracking of results

Objective: To improve the tracking of implementation of NG CDF programmes by initiating monitoring and capacity building of NG CDFCs and PMCs on a regular basis and synthesis the PMC reports into quarterly Project Implementation Status.

f) Institutional Strengthening

Objective: To promote performance management and smooth running of the NG CDF Office by preparing a Strategic Plan, setting up a Constituency Website, Staff training and purchase of working tools and equipment.

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels 	In FY 20/21 -we increased number of classrooms, dormitories, laboratories etc from 50 to 70 in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	Security	Security	To enhance security in the Constituency	Develop and provide proper infrastructure in the provincial administration and security organs.
Environment	Environment	Environment	To promote environmental sustainability in the Constituency	Provide schools with water tanks for water harvesting, provide tree seedlings for planting, Build modern sanitation facilities and environment friendly kitchens.
Sports	Sports	Sports	To harness youth talent and empower them	Funding youth sporting initiatives, Creating awareness among the youth on the establishment of youth groups and accessing funds, conducting campaigns on drugs and substance abuse

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

				and on HIV and AIDS.
Emergency	Emergency	Emergency Support	To respond to any unforeseen occurrences in the Constituency	Funding of emergencies that occur in the Constituency.
Tracking of results	Tracking of results	To improve tracking of implementation of NG CDF programmes	Monitoring and capacity building of NG CDFCs/PMCs, Field visits.	Number of trainings conducted, Number of field visits done on monitoring.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

TETU NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of TETU NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** TETU NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
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levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The NG CDF Tetu has come up with an Environment policy and Action plan.

ENVIRONMENT POLICY

In the above policy, the committee does the following;

- 1. Train the NG CDFCS/PMCS on good practices on protection of the environment.*
- 2. Provide funding to schools and institutions on environment activities.*
- 3. Protecting the environment in the constituency by preventing littering and other forms of pollution.*
- 4. Monitoring and improving on measures taken to protect the environment.*
- 5. Encouraging the factoring of environment measures in all our projects.*
- 6. Disposals of waste materials are done in a responsible process.*

ENVIRONMENTAL ACTION PLAN

In our action plan, we strive to mitigate the issues that can damage the environment by doing the following;

1. By creating awareness on the need to promote and protect the environment through trainings and seminars.
2. To provide schools and institutions with water harvesting materials.
3. To fund the building of modern latrines for human waste disposal.
4. To encourage tree planting in the schools, institutions and public areas.
5. To ensure all paper waste is recycled.

The NG CDF Tetu conducts one tree planting activity every financial year in several institutions within the constituency.

NG CDF Tetu undertakes one environmental activity per every financial year.

The youth in the Constituency are sensitized in barazas and workshops initiated by several organisations. The NG CDF Tetu is also involved by funding the construction of police stations and posts in the Constituency to enhance security and curb the vices that may occur.

NG CDF Tetu organises sporting activities especially football and volleyball once per every financial year.

3. Employee welfare

We invest in providing the best working environment for our employees. TETU constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. TETU constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues. TETU constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

TETU NGCDF Constituency is committed to fair and ethical market practices.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practices ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

5. Community Engagements-

TETU NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

TETU NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

TETU Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

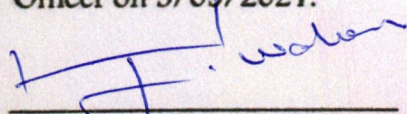
The Accounting Officer in charge of the NGCDF-TETU Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-TETU Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-TETU Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-TETU Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

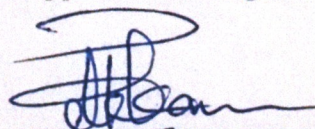
Approval of the financial statements

The NGCDF-TETU Constituency financial statements were approved and signed by the Accounting Officer on 5/09/2021.



Chairman NGCDF Committee

Name: JOHN KHATU
NIOEMU

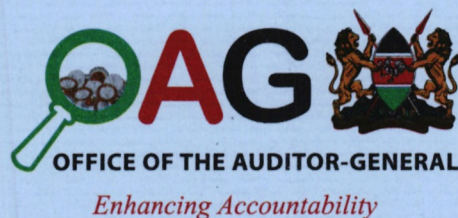


Fund Account Manager

Name: PETER KAMAU WASEREKAT

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Tetu Constituency set out on pages 21 to 55, which comprise the statement of financial assets and liabilities as at 30 June, 2021, and the

statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Tetu Constituency as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Tetu Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis totalling to Kshs.258,497,758 and Kshs.211,788,758 respectively, resulting to an underfunding of Kshs.46,709,000 or 18% of the budget. Similarly, the Fund spent Kshs.137,250,454 against an approved budget of Kshs.258,497,758 resulting to an under expenditure of Kshs.121,227,304 or 47% of the budget.

The underfunding and under performance affected the planned activities and may have impacted negatively on service delivery to the residents of Tetu Constituency.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources, However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Anomalies in Projects

Review of project implementation status report as at 30 June, 2021 showed that during the year under review, the Fund allocated a total of Kshs.70,486,596 to various sectors including sports, emergency, security, education and others. Twenty-one (21) sampled projects totalling to Kshs.46,446,649. were physically verified in March, 2022. However, the following anomalies were noted: -

- i. Construction of 3 No. of secondary school classrooms at a cost of Kshs.3,686,931 were complete and the classrooms were in use. However, as at the time of inspection one classroom had cracks on the floor despite the contractor having been fully paid including retention amount of Kshs.386,871.
- ii. Construction of an administration block in a secondary school at a cost of Kshs.1,000,000 but the building had not been put to use.
- iii. Construction of an administration block in a secondary school at a cost of Kshs.2,791,381 was complete however, electrical works had not been done, and the project had not been put to use.

In the circumstances, value for money on the expenditure of Kshs.7,478,312 incurred on the above projects was not realized.

2. Excess Allocation of Administrative Expenses

The statement of receipts and payments reflects use of goods and services totalling to Kshs.14,284,580 or 9% of the total allocation. This contravened Section 9. of the Constituency Development Fund, 2015 which requires the Project Management Committee to set aside a sum not exceeding five (5%) of the total allocation for the project to cater for the administration expenses.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.


As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 July, 2022

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

VII. STATEMENT OF RECEIPTS AND PAYMENTS

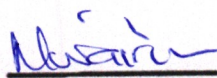
	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	160,267,724	124,678,807
Proceeds from Sale of Assets	2		
Other Receipts	3	<u>160,267,724</u>	<u>124,678,807</u>
TOTAL RECEIPTS			
PAYMENTS			
Compensation of employees	4	2,874,157	1,581,870
Use of goods and services	5	14,284,580	11,365,502
Transfers to Other Government Units	6	70,486,596	27,300,000
Other grants and transfers	7	49,605,121	65,858,238
Acquisition of Assets	8		
Other Payments	9		<u>5,000,000</u>
TOTAL PAYMENTS		137,250,454	111,105,610
SURPLUS/ (DEFICIT)		<u>23,017,270</u>	<u>13,573,196</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-TETU Constituency financial statements were approved on 5/09/ 2021 and signed by:



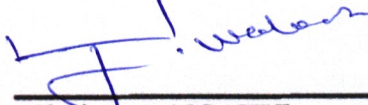
Fund Account Manager

Name: PETER KAMAU
 WASEREKET



National Sub-County Accountant

Name: NANCY WANJURY
ICPAK M/No:



Chairman NG-CDF Committee

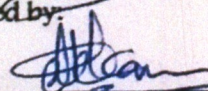
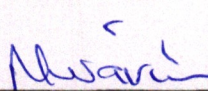
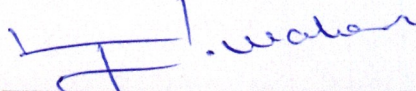
Name: JOHN MATHERU
 MATHERU

**TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021 Kshs	2019-2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	74,538,426	51,521,155
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		74,538,426	51,521,155
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		74,538,426	51,521,155
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		74,538,426	51,521,155
NET FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd	13	51,521,155	37,947,959
Prior year adjustments	14	-	-
Surplus/Deficit for the year		23,017,270	13,573,196
NET FINANCIAL POSITION		74,538,425	51,521,155

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-TETU Constituency financial statements were approved on 5/09/ 2021 and signed by:

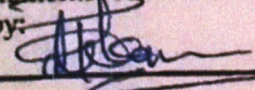
		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: PETER KAMAU WASEGWA	Name: NANCY WANJURU ICPAK M/No:	Name: JOHN WATHOME MAITHE

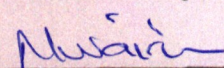
TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

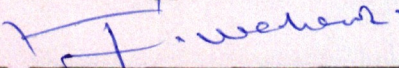
STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	160,267,724	124,678,806
Other Receipts	3	-	-
Total receipts		160,267,724	124,678,806
Payments for operating activities			
Compensation of Employees	4	2,874,157	1,581,870
Use of goods and services	5	14,284,580	11,365,502
Transfers to Other Government Units	6	70,486,596	27,300,000
Other grants and transfers	7	49,605,121	65,585,238
Other Payments	9	-	5,000,000
Total payments		137,250,454	111,105,610
Total Receipts Less Total Payments			13,573,196
Adjusted for:			
Decrease/ (Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		23,017,270	13,573,196
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		23,017,270	13,573,196
Cash and cash equivalent at BEGINNING of the year	10	51,521,156	37,947,959
Cash and cash equivalent at END of the year		74,538,426	51,521,155

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-TETU Constituency financial statements were approved on 5/09/2021 and signed by:


Fund Account Manager
Name: PETER KUMAH WASEKERU


National Sub-County Accountant
Name: NANCY WANJIKU
ICPAK M/No:


Chairman NG-CDF Committee
Name: JOHN MATUNGA MWERU

*TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

IX. SUMMARY STATEMENT OF APPROPRIATION

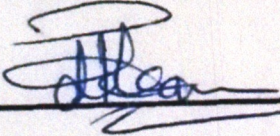
Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	Kshs	Opening Balance (C/Bk) and AIA	b Previous Years' Outstanding Disbursemen ts				
RECEIPTS	2020/2021	Kshs			2020/2021	30/06/2021		
Transfers from NGCDF Board	137,088,879		51,521,155	69,877,724	258,487,758	211,788,758	46,699,879	81.9%
Proceeds from Sale of Assets								
Other Receipts	10000				10,000			
TOTALS	137,088,879		51,521,155	69,877,724	258,497,758	211,788,758	46,699,879	81.9%
PAYMENTS								
Compensation of Employees	2,800,000		1,000,000	1,500,583	5,300,583	2,874,157	2,426,426	54.2%
Use of goods and services	3,612,666		2,100,540	4,311,288	10,024,494	14,284,580	(4,260,086)	142.5%
Transfers to Other Government Units	62,104,500		21,000,000	12,400,000	95,504,500	70,486,596	25,017,904	73.8%
Other grants and transfers	68,571,713		27,420,615	46,345,869	142,338,197	49,605,121	92,733,076	34.9%
Acquisition of Assets				5,309,984	5,309,984		5,309,984	0.0%
Other Payments					0			
Funds pending approval**								
TOTALS	137,088,879		51,521,155	69,867,724	258,477,758	137,250,454	121,227,304	53.1%

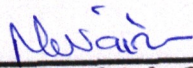
TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

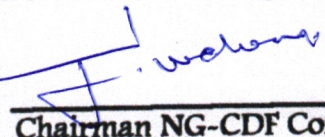
The underutilization is due to disbursement delays of funds from the NG CDF Board, and the covid-19 pandemic.
 The changes between the original and final budget is due to roll overs from the previous year.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	121,227,304
Less undisbursed funds receivable from the Board as at 30 th June 2021	46,688,879
	74,538,425
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	74,538,425

The NGCDF-TETU Constituency financial statements were approved on 5/09/ 2021 and signed by:


 Fund Account Manager
 Name: PETER KAMAN
WASERUKA


 National Sub-County
 Accountant
 Name: NANCY WANJURY
 ICPAK M/No:


 Chairman NG-CDF Committee
 Name: JOHN MATHOME
MDEMTU

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,800,000		2,314,753	5,114,753	2,874,157	2,240,596
1.2 Committee allowances	2,425,332		2,489,063	4,914,395	4,445,101	469,294
1.3 Use of goods and services	3,000,000		429,263	3,429,263	3,848,411	(419,148)
2.0 Monitoring and evaluation						
2.1 Capacity building	2,500,000		1,097,044	3,597,044	4,334,136	(737,092)
2.2 Committee allowances	1,000,000		1,762,300	2,762,300	267,064	2,495,236
2.3 Use of goods and services	612,666		143,998	1,180,351	1,432,367	(252,016)
6.0 Emergency	7,192,207		6,400,000	13,592,207	3,301,759	10,290,448
3.1 Primary Schools						
3.2 Secondary schools						
3.3 Tertiary institutions						
3.4 Security projects						
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	26,400,678		45,492,286	71,892,964	22,913,589	48,979,375
4.3 Tertiary Institutions	16,070,000		19,530,977	35,600,977	8,000,000	27,600,977
4.4 Universities						
4.5 Social Security						
5.0 Sports	2741,748		1,747,354	4,489,102	4,489,102	-
5.1						

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
5.2						
5.3						
6.0 Environment						
6.1Huhu-ini Primary School	250,000			250,000	250,000	
6.2Tetu Technical & Vocational College	300,000			300,000	300,000	
6.3Ihururu Primary School	300,000			300,000	300,000	
6.4 Hubu-ini Primary School	200,000			200,000		200,000
6.5 Kiagi Primary School	200,000			200,000		200,000
6.6 Purchase of 20,000 Idigineous trees	941,748			941,748		941,748
6.7 Njogu-ini Secondary School	300,000			300,000		300,000
6.8 Njogu-ini Primary School	250,000			250,000	250,000	
6.9. Karuna-ini primary school			300,000	300,000	300,000	
6.10. Ihithe Primary school			300,000	300,000	300,000	
6.11Ihururu chief's office			150,000	150,000	150,000	
6.12Gathathi-ini Primary School			300,000	300,000	300,000	
6.13wamagana headquarter offices			761,039	761,039	460,817	7,976
6.14Kaigonde secondary school			350,000	350,000	350,000	
6.15Mutathi-ini secondary school			350,000	350,000	350,000	
6.16Kiawaitanji Secondary School			350,000	350,000	350,000	
6.17Githakwa primary school			200,000	200,000	27,554	
6.18 Mirichu Primary School			270,000	270,000	270,000	
6.19 DCC Compound			76,313			
6.20Gatumbiro Primary School			250,000	250,000	250,000	
6.21Kaiguri Secondary School			350,000	350,000	350,000	

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.2.2Muhoya Secondary School			140,818	140,818		
7.0 Primary Schools Projects (List all the Projects)						
7.1 Kiandu primary school	2,000,000			2,000,000	2,000,000	
7.2 Mutathi-ini primary school	1,500,000			1,500,000	1,500,000	
7.3 Kiaraho primary school	1,500,000			1,500,000	1,500,000	
7.4 Githakwa primary school	2,700,000			2,700,000	2,700,000	
7.5 Kangaita primary school	1,500,000			1,500,000	1,500,000	
7.6 Ihururu primary school	1,500,000			1,500,000	1,500,000	
7.7 Kigogo-ini primary school	1,000,000			1,000,000	1,000,000	1,000,000
7.8Kanjora Primary School						
7.9 Gitiu Primary School				1,500,000	1,500,000	
7.10 Kiawaithanji Primary School				1,000,000	1,000,000	
Total						
8.0 Secondary Schools Projects (List all the Projects)						
8.1 Mathakwa-ini secondary school	2,500,000			2,500,000	2,500,000	
8.2 Wamagana girls high school	1,500,000			1,500,000	1,500,000	
8.3 Gakere secondary school	2,000,000			2,000,000	2,000,000	
8.4 Wandumbi secondary school	2,000,000			2,000,000	2,000,000	
8.5 Kanjora secondary school	1,000,000		3,000,000	3,000,000	3,000,000	
8.6 Kiandu secondary school	4,000,000			4,000,000	4,000,000	4,000,000
8.7 Kiawaithanji secondary school	2,500,000			2,500,000	2,500,000	
8.8 St.josephwamagana sec school	4,000,000			4,000,000	4,000,000	4,000,000
8.9 Gitiu secondary school	7,452,250			7,452,250	3,546,649	3,905,601

**TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.10 Gathathi-ini boys high school	7,452,250			7,452,250	3,546,649	3,905,601
8.11 Karigu-ini secondary school	3,000,000		600,000	3,000,000	3,000,000	
8.12 Dr.kamundia girls high school	2,000,000			2,000,000		2,000,000
8.13 Kiriti secondary school	1,000,000			1,000,000		1,000,000
8.14 Njogu-ini secondary school	3,000,000			3,000,000	3,000,000	
8.15 Ngooru Secondary School						
8.16 Kiriti Secondary School			2,800,000	2,800,000	2,800,000	
8.17 Wamagana Girls Secondary School			3,900,000	3,900,000	3,900,000	
			3,000,000	3,000,000	3,000,000	
8.18 Gakere Secondary School			2,000,000	2,000,000	2,000,000	
8.19 Wandumbi Secondary School			2,000,000	2,000,000	2,000,000	
8.20 Mathakwa-ini Secondary School			2,000,000	2,000,000	2,000,000	
8.21 Kiandu Secondary School						
8.22 Kiawaithanji Secondary School			7,200,000	7,200,000	7,093,298	106,702
8.23 Gichira Secondary School			2,000,000	2,000,000	2,000,000	
8.24 Gachatha Secondary School			400,000		400,000	
TOTAL						
9.0 Tertiary institutions Projects (List all the Projects)						
9.1 Tetu technical and vocational	2,000,000		2,000,000	4,000,000	4,000,000	



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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
college						
9.2						
9.3						
9.4						
10.0 Security Projects						
10.1 Gichira ACC Office	1,000,000			1,000,000	1,000,000	
10.2 Gichira police Station	1,500,000			1,500,000		1,500,000
10.3 Gititu chiefs office	1,000,000			1,000,000	1,000,000	
10.4 Tetu sub county CIPU offices	1,000,000			1,000,000	1,000,000	
10.5 National Police Service Sub County Headquarters Wamagana	2,000,000			2,000,000		2,000,000
10.6 Kiawithanji assistance chiefs	1,000,000			1,000,000	1,000,000	
10.7 Deputy County Commissioner Office						
10.8Gathaithi Assistance Chiefs Office			1,000,000	1,000,000	1,000,000	
10.9 Kimathi Chiefs Office			1,200,000	1,200,000	1,200,000	
			500,000	500,000	500,000	
Total						
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office	2,500,000			2,500,000		2,500,000
11.3 Purchase of furniture and equipment	2,500,000		309,984	2,809,984		2,500,000

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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.4 Purchase of computers						
11.5 Purchase of land						
TOTAL						
12.0 Others						
12.1 Strategic Plan						
12.2 Innovation Hub						
Funds pending approval**						
Total	137,088,879		121,388,879	258,477,758	137,250,453	121,227,304

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XI. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NGCDF-TETU Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

a) Recognition of Receipts

The entity recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Entity.

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

b) Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the entity.

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Equivalents.

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 11 June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book-opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

13. Subsequent Events

There have been no events subsequent to the financial year-end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO. B047245	1		55,040,876
AIE NO. B047259	2		1,637,931
AIE NO. B041221	3		4,000,000
AIE NO. B047659	1		20,000,000
AIE NO. B049185	2		6,000,000
AIE NO. B104158	3		14,000,000
AIE NO. B104492			24,000,000
AIE NO. B104949		69,367,724	
AIE NO. B096859		500,000	
AIE NO. B132051		10,000,000	
AIE NO. B132345		6,000,000	
AIE NO. B128291		6,900,000	
AIE NO. B128048		13,000,000	
AIE NO. B119659		8,500,000	
AIE NO. B124776		1,000,000	
AIE NO. B128048		13,000,000	
AIE NO. B105101		11,000,000	
AIE NO. B126306		8,000,000	
AIE NO. B126014		13,000,000	
TOTAL		160,267,724	124,678,807

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Total		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received		
Rents		
Receipts from sale of tender documents		
Hire of plant/equipment/facilities		
Unutilized funds from PMCs		
Other Receipts Not Classified Elsewhere		
Total		

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,785,597	1,199,795
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees		
Employer Contributions Compulsory national social security schemes	88,560	382,075
Total	2,874,157	1,581,870

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	267,064	637,700
Utilities, supplies and services	1,121,100	622,880
Electricity		
Water & sewerage charges		5,740
Office rent		
Communication, supplies and services	37,400	35,000
Domestic travel and subsistence	51,850	13,250
Printing, advertising and information supplies & services	2,125,339	1,264,560
Rentals of produced assets		
Training expenses	4,334,136	2,568,956
Hospitality supplies and services	533,485	88,005
Other committee expenses		
Committee allowance	4,445,101	5,158,000
Insurance costs	192,462	180,434
Specialised materials and services		84,000
Office and general supplies and services	253,706	210,188
Fuel , oil & lubricants		108,000
Other operating expenses	270,000	
Bank service commission and charges	68,191	43,789
Other Operating Expenses	584,745	345,000
Security operations		
Routine maintenance - vehicles and other transport equipment		
Routine maintenance- other assets		
TOTAL	14,284,580	11,365,502

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	14,200,000	12,400,000
Transfers to secondary schools (see attached list)	52,286,596	14,900,000
Transfers to tertiary institutions (see attached list)	4,000,000	
TOTAL	70,486,596	27,300,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	25,000,000	17,425,700
Bursary – tertiary institutions (see attached list)	5,593,389	9,597,717
Bursary – special schools (see attached list)	320,000	262,300
Mock & CAT (see attached list)		
Social Security programmes (NHIF)	42,700	
Security projects (see attached list)	6,700,000	33,866,349
Sports projects (see attached list)	4,489,102	1,000,000
Environment projects (see attached list)	4,158,171	2,907,931
Emergency projects (see attached list)	3,301,759	798,241
TOTAL	49,605,121	65,858,238

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		5,000,000
Refurbishment of Buildings		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Acquisition of Land		
Acquisition of Intangible Assets		
Total		5,000,000

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan		
ICT Hub		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
	Kshs (30/6/2021)	Kshs (30/6/2020)
Cooperative Bank Nyeri A/C NO.01141032528500		4,021,354
Family Bank Nyeri A/C NO. 55000048301	74,538,426	47,499,801
Total	74,538,426	51,521,155
10B: CASH IN HAND		
Location 1		
Location 2		
Location 3		
Other Locations (<i>specify</i>)		
Total		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)		
Retention held during the year (B)		
Retention paid during the Year (C)		
Closing Retention as at 30 th June D= A+B-C		

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	446,400	446,400
Gratuity held during the year (B)	870,480	
Gratuity paid during the Year (C)	1,316,880	-
Closing Gratuity as at 30 th June D= A+B-C	-	446,400

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13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	74,538,426	51,521,155
Cash in hand		
Imprest		
Total	74,538,426	51,521,155

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand			
Accounts Payables			
Receivables			
Others (<i>specify</i>)			
TOTAL			

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST*

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
closing accounts in account receivables D= A+B-C		

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)		
Deposit and Retentions held during the year (B)		
Deposit and Retentions paid during the Year (C)		
closing account Payables D= A+B-C		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	446,400
Others (<i>specify</i>)	-	
	-	446,400

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	2,426,426	2,500,583
Use of goods and services	(4,260,086)	5,921,828
Amounts due to other Government entities (see attached list)	25,017,904	33,400,000
Amounts due to other grants and other transfers (see attached list)	92,733,076	73,766,486
Acquisition of assets	5,309,984	5,309,984
Others (<i>specify</i>)	-	
Funds pending approval	121,227,304	120,898,881

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances as per Annex 5

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	38,952,636	23,703,726
	38,952,636	23,703,725.99

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2020 d=a-c	Comments
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures	25,000,000			25,000,000
Transport equipment	6,090,960			6,090,960
Software and Other ICT Assets Office equipment, furniture and fittings	2,284,125			2,284,125
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	33,375,085			33,375,085

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Gachatha High School	Family Bank	055000022847	13,493.00	3,388.40
Gathathi Assistant Chiefs	Family Bank	055000049444	645,871.20	-
St. Marys Kariguini Secondary School	Family Bank	055000049484	380,462.66	1,276,766.00
Mathakwa-ini Secondary School	Family Bank	055000012843	4,491,571.77	21.00
Ngooru Secondary School	Family Bank	055000032524	336,429.00	-
Kiriti primary school	Family Bank	055000031508	-	28,046.00
Kiriti Secondary School	Family Bank	055000046780	484,622.72	213.60
Kanjora Secondary School	Family Bank	055000031279	4,000,000.00	-
Hubuini primary	Family Bank	055000034502	-	34,098.43
WamaganaGirls Secondary School	Family Bank	055000018718	1,474,063.00	-
Dr.Kamundia Girls	Family Bank	055000022847		223,021.00
Gathathi-Ini Secondary School	Family Bank	055000049444		675,856.00
Kiriti Secondary School	Family Bank	055000049484		149,675.80
Karuna-Ini Primary School	Family Bank	055000012843		26,375.00
Tetu Sub County Treasury	Family Bank	055000032524		110,818.00
Ft Nyammo Sec School	Family Bank	055000031508		55,563.40
Kaiguri High School	Family Bank	055000046780		34,247.40
Gathuthi Sec School	Family Bank	055000031279		3,462.60
WamaganaAp Line	Family Bank	055000034502		18,719.00
Kanjora Sec School	Family Bank	055000018718		87,888.00

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kaigonde Sec School	Family Bank	055000022847		220.40
Njogu-Ini Primary School	Family Bank	055000049444		0.43
Kigwandi Sec School	Family Bank	055000049484		424,569.30
Kiriti Primary School Environment	Family Bank	055000012843		99,900.00
Gathuthi Primary Environment	Family Bank	055000032524		-
Mathakwaini Primary Environment	Family Bank	055000031508		540.00
Kiawaithanji Primary Environment	Family Bank	055000046780		250,895.30
Kariguini Primary School	Family Bank	055000031279		708.50
Thageini Primary School	Family Bank	055000034502		1,623.60
Muhoya High School	Family Bank	055000018718		999,629.00
GichiraAp Line	Family Bank	055000022847		12,733.00
Wandumbi Primary School	Family Bank	055000049444		2,528.50
Wandumbi Sec School-Environment	Family Bank	055000049484		1,096.40
Gatumbiro Primary School	Family Bank	055000012843		555.00
Mutathi-Ini Market High Mast	Family Bank	055000032524		1,610.00
Ndugamano Market High Mast	Family Bank	055000031508		1,610.00
Huho-Ini Market High Mast	Family Bank	055000046780		2,797.00
Ithekahuno Market Highmast	Family Bank	055000031279		6,277.00
Mutathi-Ini Sec School	Family Bank	055000034502		171,106.00
Wamagana Market High Mast	Family Bank	055000018718		6,267.00
Mirichu Primary School		05500022436		568.30

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kigogo-IniShoping High Mast	Family Bank	055000022847		1,610.00
GithakwaAp Line	Family Bank	055000049444		12,733.00
St Pauls Githakwa	Family Bank	055000049484		255,080.00
Kigwandi Sec School-Environment	Family Bank	055000012843		43,448.40
Nyaithe Primary School	Family Bank	055000032524		856.80
Environment	Family Bank	055000031508		248,451.00
Sports	Family Bank	055000046780		392,197.80
Modern Office	Family Bank	055000031279		10,184,616.81
Kaigonde Primary School	Family Bank	055000034502		56,247.40
Kiaraho Primary School	Family Bank	055000018718		129,127.00
Huho-Ini Primary School	Family Bank	05500022436		489,691.95
Kiagi Primary School	Family Bank	05500023206		226,469.00
Ihururu Primary School	Family Bank	05500010594		560.60
Mutathi-Ini Primary School	Family Bank	05500035245		1,000,733.60
St Joseph Wamagana Sec School	Family Bank	05500026456		77,531.00
Ihururu Trading Centre Hm	Family Bank	05500039533		27.50
Gathaithi Tading Centre Hm	Family Bank	05500048088		528.00
Githakwa Tading Cente Hm	Family Bank	05500048091		1,862.00
Gacatha Trading Cente Hm	Family Bank	05500048090		-
Kangaita Tading Centre Hm	Family Bank	05500039535		27.50
Mukarara Trading Centre Hm	Family	05500048785		2,192.00

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
	Bank			
Gatumbiro Trading Centre Hm	Family Bank	05500048788		3,020.00
Gichira Trading Centre Hm	Family Bank	05500048787		4,222.00
Kahiga-Ini Trading Centre Hm	Family Bank	05500048790		4,222.00
Karangia Trading Centre Floodlight	Family Bank	0550004879		4,354.00
Gakere Secondary School	Family Bank	055000	2,729,947.95	6,692.60
Wandumbi Secondary School	Family Bank	055000010669	199,738.00	50,588.00
Ithekahuno Secondary School	Family Bank	055000018065	-	27,388.40
Kiawaithanji Secondary School	Family Bank	055000010716	2,621,414.00	-
Muhoya Chiefs Office	Family Bank	055000013719	-	556.00
Gititu Primary School	Family Bank	055000024798	999,988.00	-
Kanjora Primary School	Family Bank	055000022915	107,598.25	-
Kiawaithanji Primary School	Family Bank	055000042014	1,000,000.00	483.00
Tetu Technical & Vocational College	Family Bank	055000047179	2,252,565.10	89,001.00
Kiandu Secondary School	Family Bank	055000046945	16,712.80	-
Kiandu Primary School	Family Bank	055000034816	2,019,478.00	1,000,398.00
Gaithuri Primary School	Family Bank	055000051246	1,000,000.00	-
Mathakwa-Ini Primary School	Family Bank	055000050529	1,000,000.00	856.80
Kiawaithanji Assistant Chief	Family Bank	055000050750	1,000,000.00	250,895.30
TetuCipu Offices	Family Bank	055000050455	107,132.59	-
Thegenge Chiefs Office	Family Bank	055000051273	500,000.00	-

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Njogu-Ini Secondary School	Family Bank	055000051211	3,000,300.00	971,180.57
Gichira Secondary School	Family Bank	055000012903	1,488,585.60	1,452,206.60
Githakwa Primary School	Family Bank	055000051362	2,700,000.00	-
Kangaita Primary School	Family Bank	055000051259	101,507.15	-
Kiaraho Primary School	Family Bank	055000045439	727,566.18	-
Mutathi-Ini Primary School	Family Bank	055000035345	1,553,588.60	-
Gititu Chiefs Office	Family Bank	055000051278	1,000,000.00	-
Gichira Assistant County Commissioner Office	Family Bank	055000051363	1,000,000.00	-
Ndugamano Police Post	Family Bank	55000046059		2,000,276.00
			38,952,635.57	23,703.275.99

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
CEN.HUB/NYERI.C/ TETU CDF/28/(30)	Transfers from the board have been delayed causing delayed project implementation and rollover of the budget.	The committee will do its best to ensure that funds are utilized within the shortest time when released from the board.	CDF Board	Not Resolved
	Cracks on the floor at Njogu-ini primary school.	The committee will ensure use of terrazzo in future to help solve the problem	Resolved	
	Unutilized of administration block at kiagi primary school.	The committee will ensure commissioning of projects immediately to ensure being put into the intended use	Resolved	