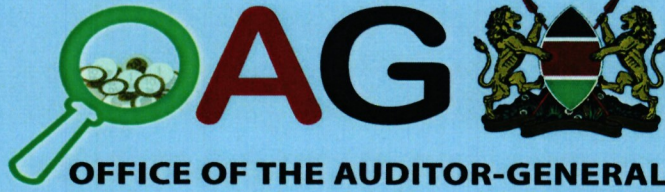


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*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 23 FEB 2022

DAY:

Wed

**REPORT**

TABLED

BY:

The majority whip  
Hon E. Wangwema

CLERK-AT  
THE-TABLE:

Benson Inzofu

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

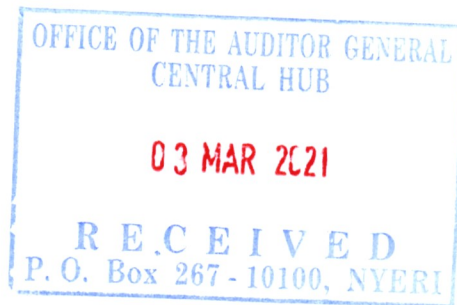
**FOR THE YEAR ENDED  
30 JUNE, 2020**





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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) TETU  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) TETU  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**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.

**(b) Key Management**

The NGCDF TETU Constituency 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 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	PETER KAMAU WAGEREKA
2.	Sub-County Accountant	Charles Mutisya
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 NGCDF -TETU Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**(e) NGCDF TETU Constituency Headquarters**

P.O. Box 12132-10100  
Nyeri  
Deputy County Commissioner's Compound Wamagana  
Nairobi, KENYA





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) TETU  
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**(f) NGCDF TETU Constituency Contacts**

Telephone: (254) 0716047883

E-mail: [ngcdftetu.go.ke](mailto:ngcdftetu.go.ke)

Website: [www.ngcdftetu.go.ke](http://www.ngcdftetu.go.ke)

**(g) NGCDF TETU Constituency Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
  
2. Family Bank,  
Nyeri Branch, A/C 055000048301

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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



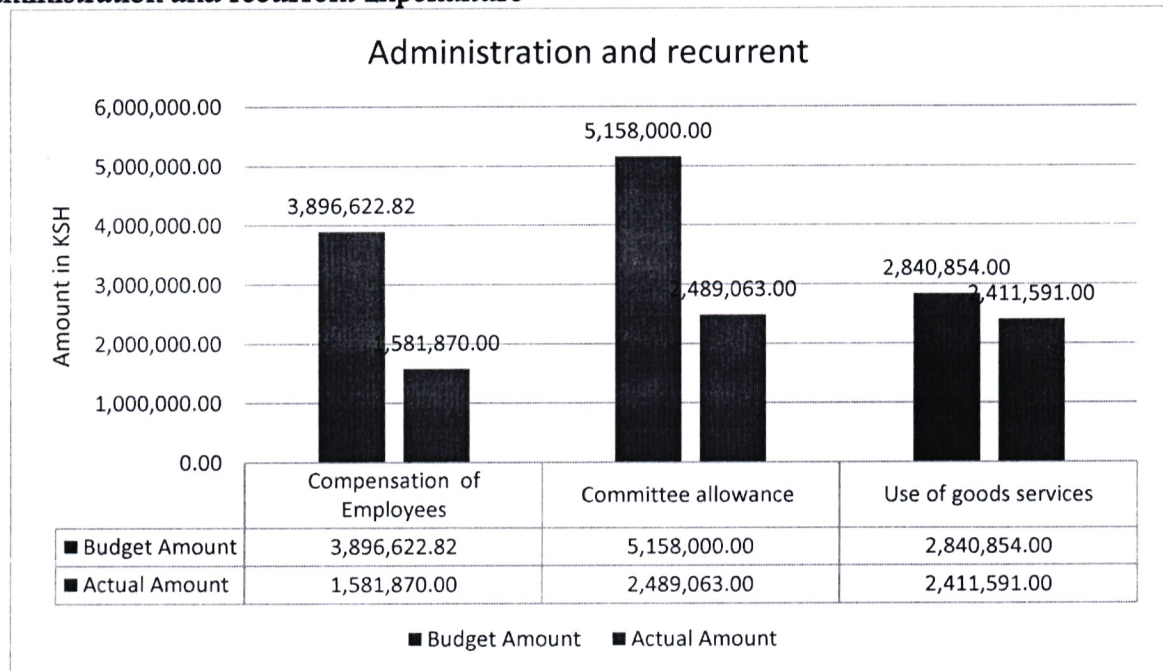


**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

Tetu NG-CDF WAS allocated Ksh 137,377,724.14 for the financial year 2019/2020. The Board has disbursed Ksh 68, 000, 000, .00 and the balance of Ksh 69,377,724.14 has not been received by the Constituency. 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 stake holders and technical personal for better results and ownership.

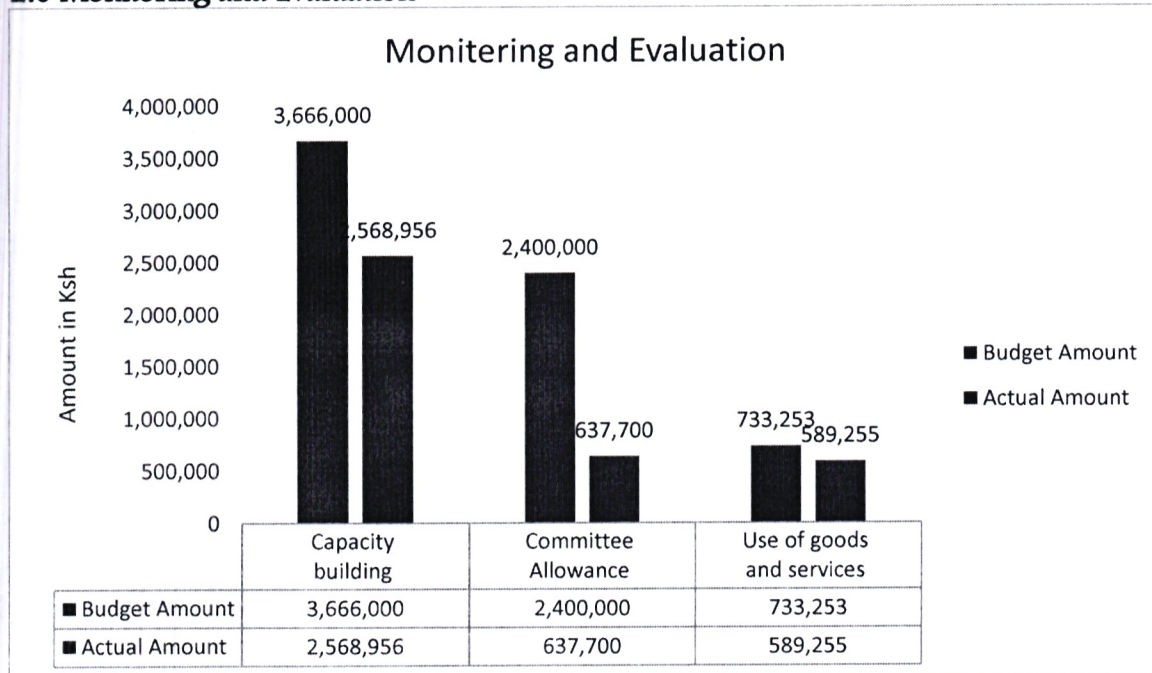
Tetu NG-CDF encounters challenges in implementation especially due to delayed disbursement of funds from NG-CDF board and preparation of bill of quantities from public works offices .Tetu NG-CDF has resolved to be fast tracking the BQS from public works offices by ensuring that there is a contact person 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.

**1.0 Administration and recurrent Expenditure**

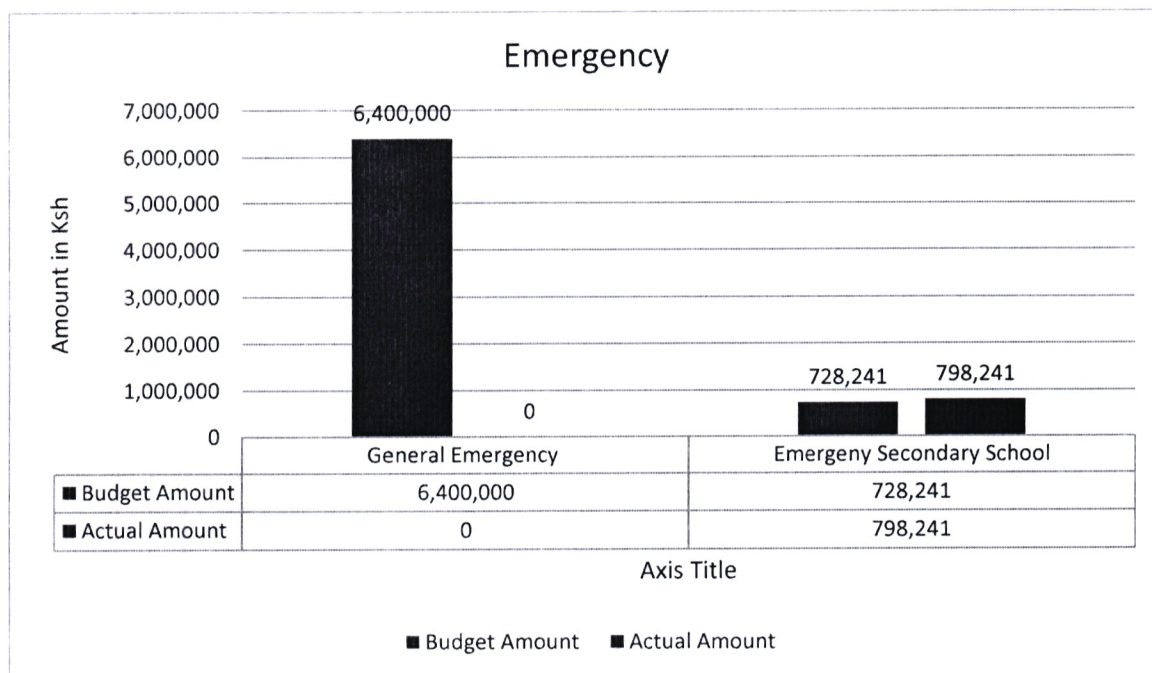




**2.0 Monitoring and Evaluation**



**3.0 Emergency**

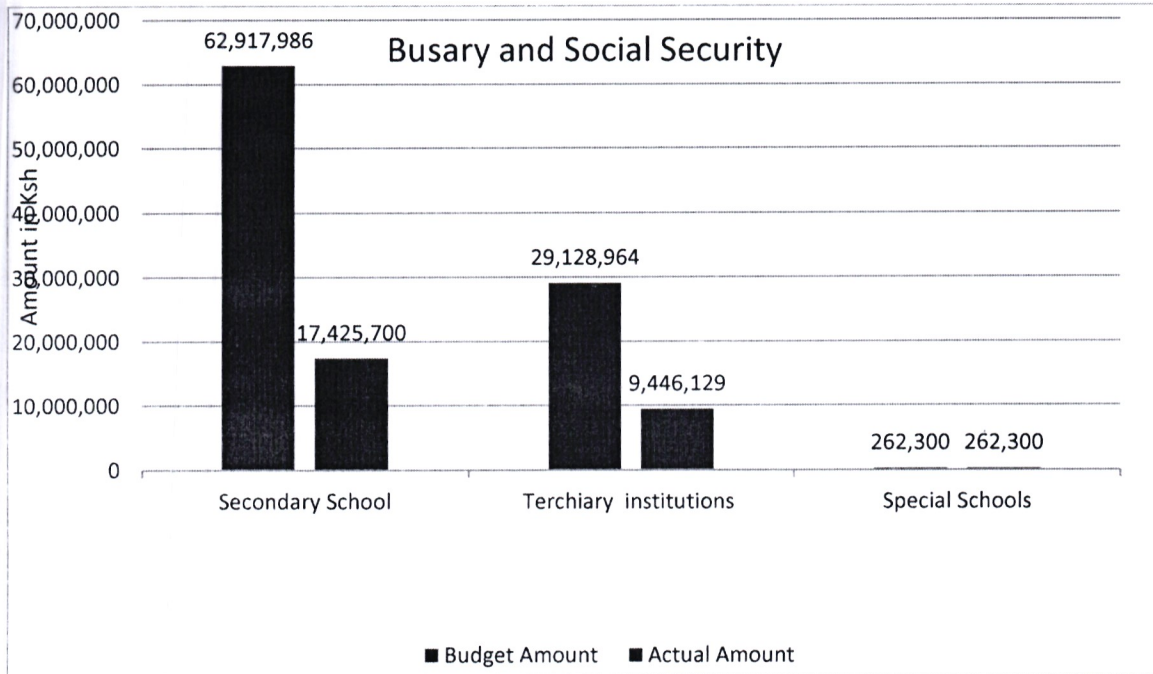


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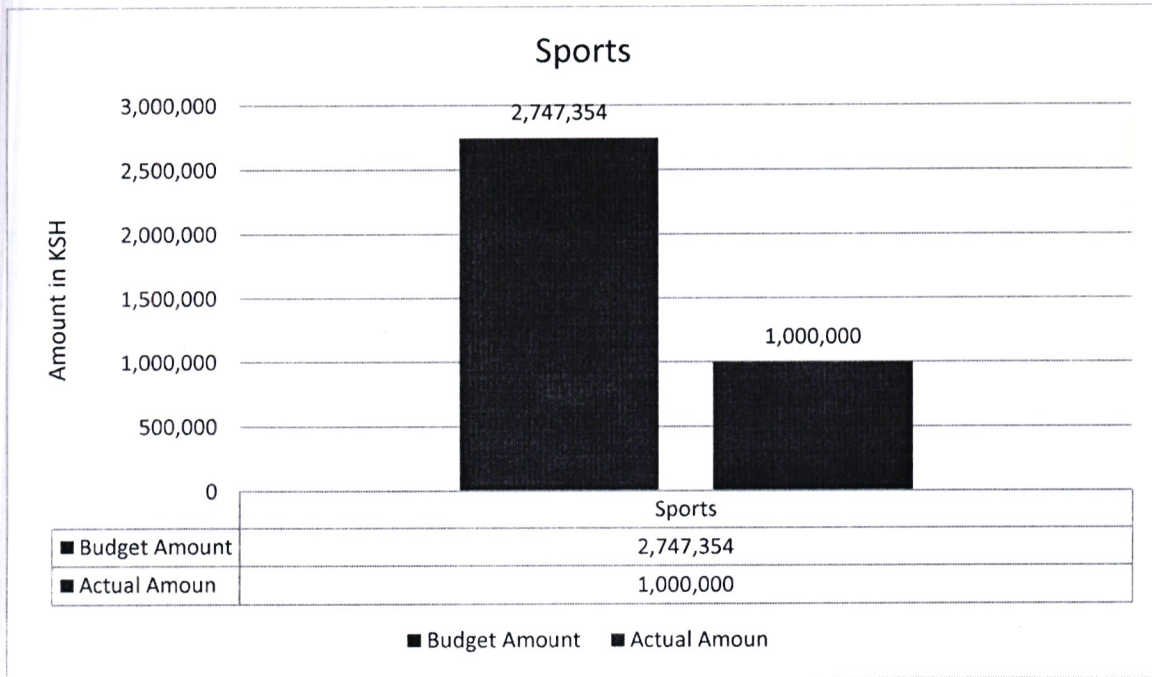
**Reports and Financial Statements  
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**4.0 Busary and Social Security**

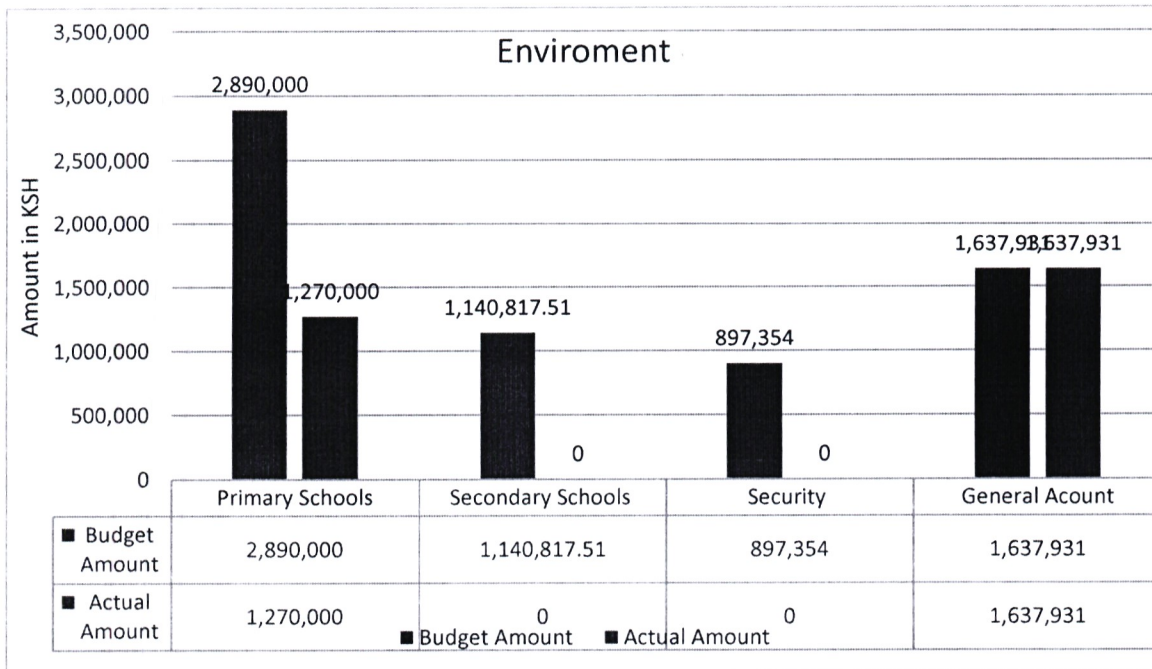


**Reports and Financial Statements  
For the year ended June 30, 2020**

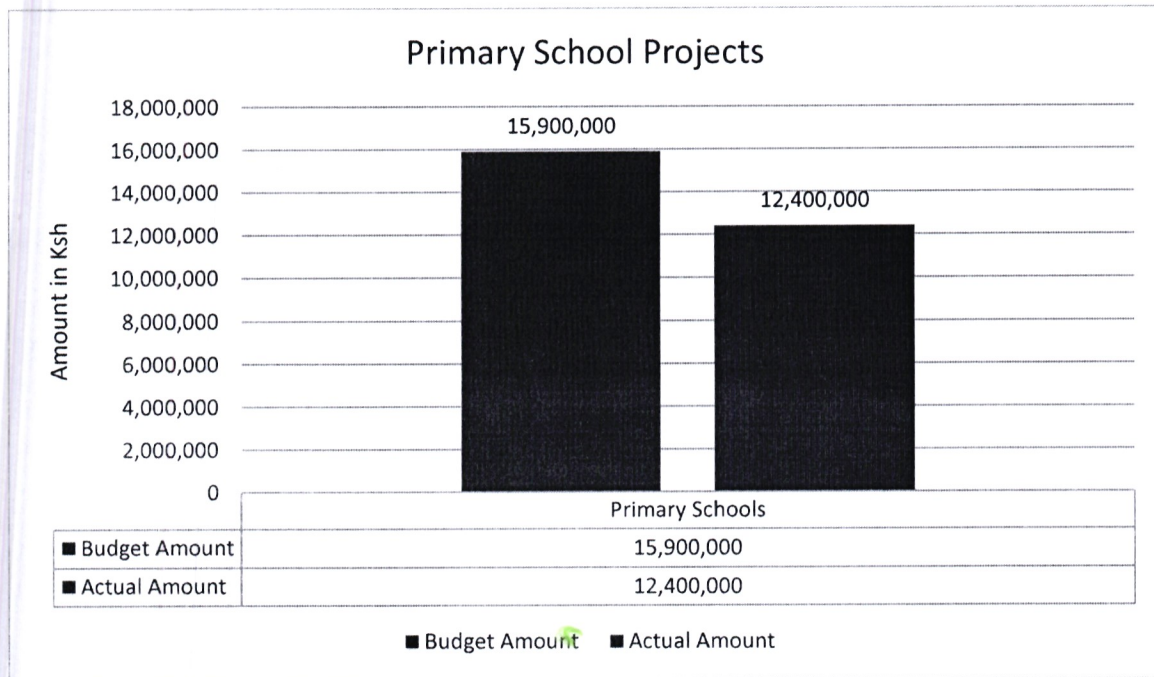
**5.0 Sports**



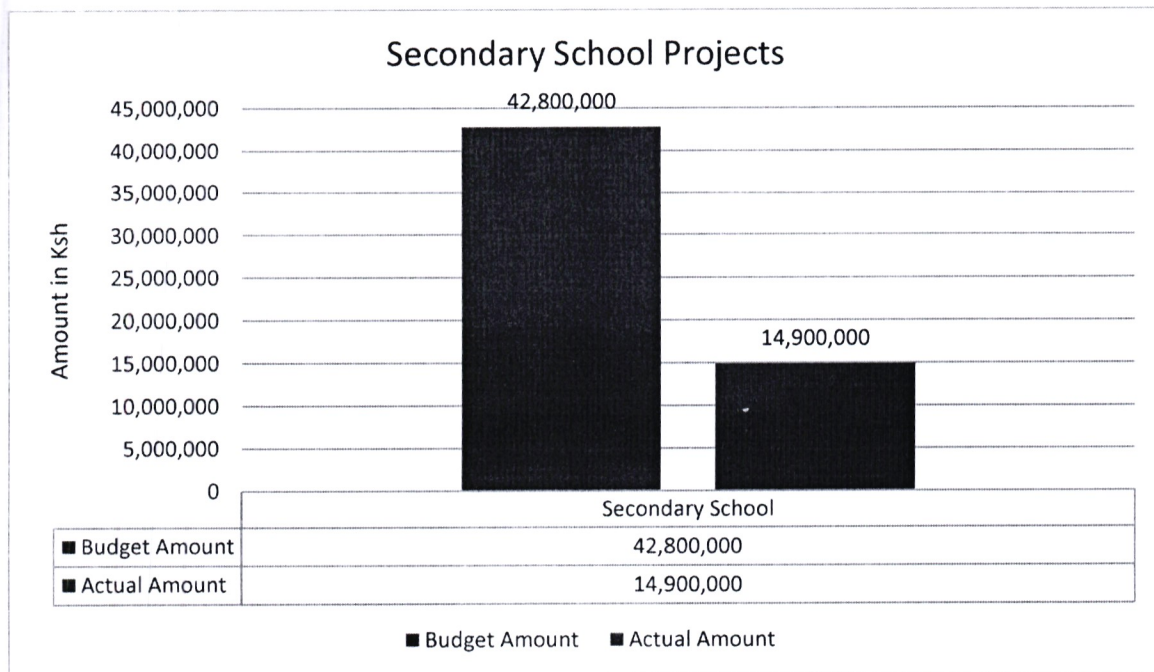
**6.0 Environment**



**7.0 Primary School Projects**



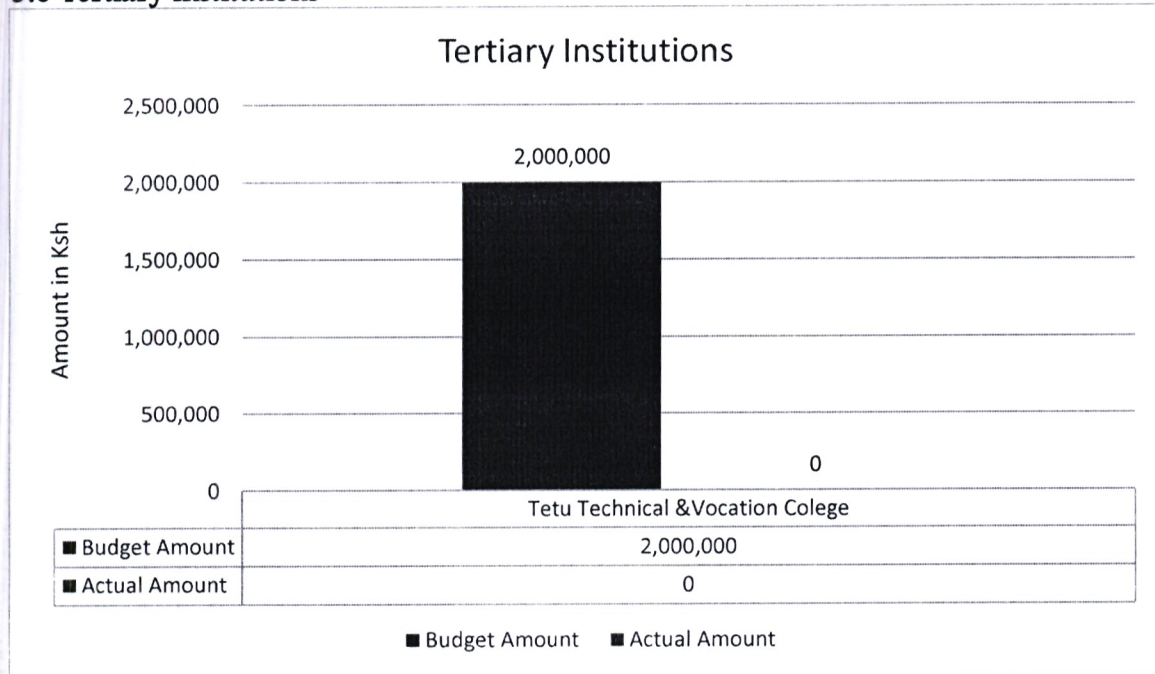
**8.0 Secondary schools Projects**







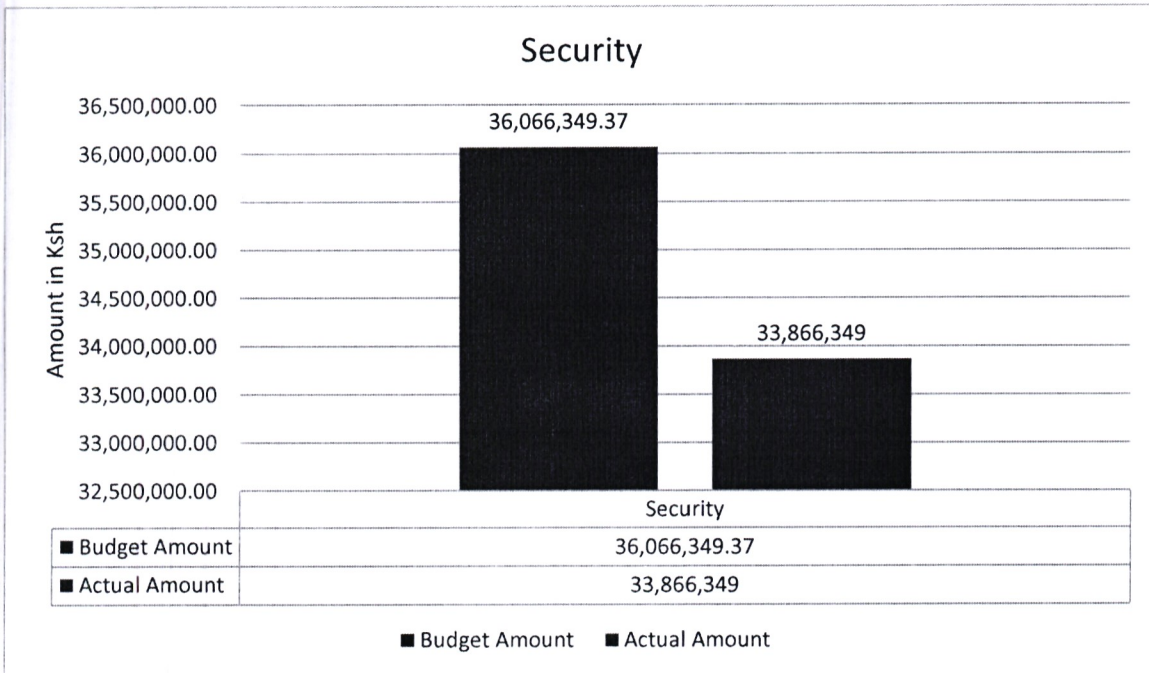
**9.0 Tertiary Institutions**



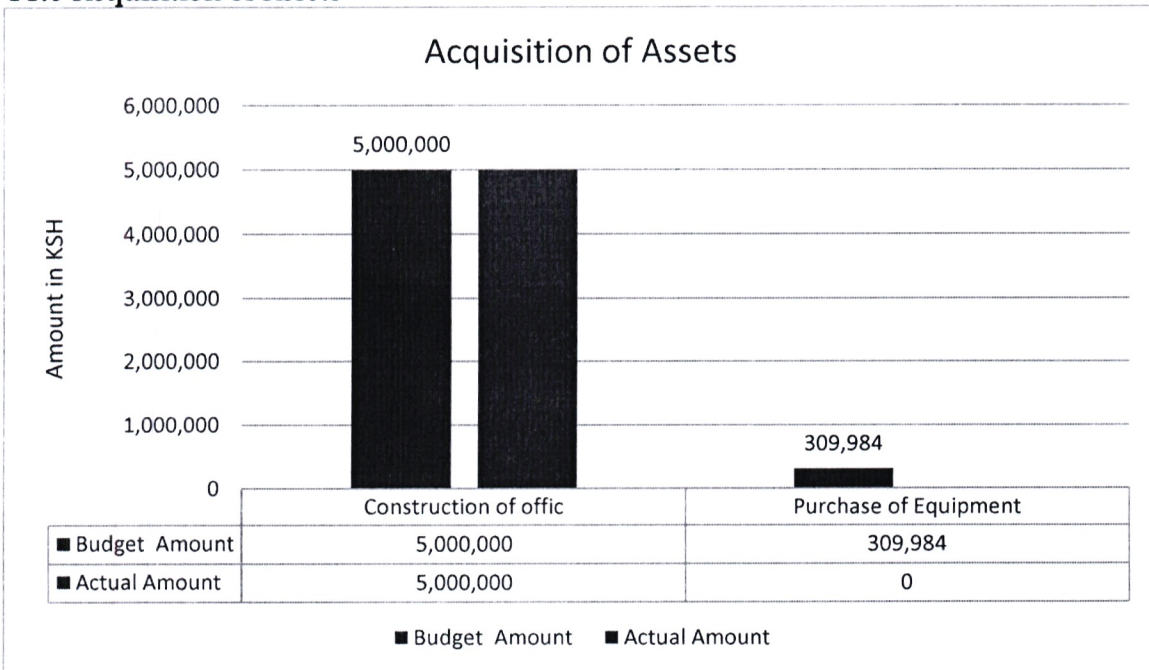




**10.0 Security**



**11.0 Acquisition of Assets**



**Sign**

**CHAIRMAN NGCDF COMMITTEE**



### **III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED 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 NGCDF-TETU Constituency's 2018-2023 plans are to:  
*The main development objectives of NG CDF TETU as per the strategic plan include but not limited to;*

#### **a) Education**

**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.

#### **b) 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.

#### **c) Security**

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

#### **d) Environment**

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

#### **e) Emergency Support**

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

#### **f) 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.

#### **g) 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.





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) TETU  
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**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 Program	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"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary beneficiaries at all levels</li> </ul>	<p>In FY 19/20 -we increased number of classrooms from 300 to 330.</p> <p>Number of dormitories from 5 to 10.</p> <p>Number of Computer laboratories from 3 to 6.</p> <p>Number of Dormitories from 5 to 7.</p> <p>Number of Administration blocks from 10 to 15.</p>
Security	To enhance security in the Constituency	Develop and provide proper infrastructure in the provincial administration and security organs.	Number of Police stations/posts, Lighting done in the Locations and sub locations	<p>Number of High mast security lights increased from 6 to 12.</p> <p>Number of police line houses increased from 5 to 12.</p> <p>Number of Renovated police AP post from 12 to 15.</p>
Environment	To promote environmental sustainability in	Provide schools with water tanks for water	Number of tree seedlings planted, Number of water	Number of tree seedlings planted is 400. Number



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) TETU CONSTITUENCY**

**Reports and Financial Statements  
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	the Constituency	harvesting, provide tree seedlings for planting, Build modern sanitation facilities and environment friendly kitchens.	tanks bought, Number of kitchens built	of kitchens increased from 0 to 1. Sanitation facilities from 5 to 7.
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 and on HIV and AIDS.	Number of youth benefiting from the provided initiatives	The number of youth benefited from sporting activities increased from 12 to 24.
Emergency Support	To respond to any unforeseen occurrences in the Constituency	Funding of emergencies that occur in the Constituency.	Number of emergencies funded.	We have funded only one in this financial year.
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.	NG CDFCs/PMCs have been trained two times and monitoring has been done on a monthly basis.

**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

NGCDF – TETU Constituency 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. NG CDF Tetu Committee, always involve the community in project monitoring and identification every two years to enhance ownership by the recipients and sustainability of NG CDF programmes. Our programmes mainly revolve on social sector namely Education, Security, Environment and Sports.





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) TETU  
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Sustainability strategy and profile -

The functions of the NG CDF Tetu are been implemented in line with the constitution of Kenya and other relevant registrations that address devolved funds.

<i>Model</i>	<i>Definition</i>	<i>Relevance to sustainable strategy</i>
<i>Vision</i>	<i>'Equitable socio-economic development within Tetu Constituency'</i>	<i>What NG CDF Tetu is striving to do in future that will influence the laid down strategies.</i>
<i>Mission</i>	<i>'To implement National government strategies towards affording Tetu residents quality education and reliable security services through prudent management, and effective utilization of allocated funds'</i>	<i>This is what we do on a daily basis to achieve our goals and objectives.</i>
<i>Core values</i>	<i>The NG CDF Tetu Constituency is committed to upholding Honesty and Integrity; Efficiency and Effectiveness; Innovativeness and Creativity; Inclusiveness; Equity and Equality and Accountability and Transparency.</i>	<i>This is the principles and beliefs that the office upholds which guides in achieving the set goals and objectives.</i>

To effectively efficiently achieve our goals and objectives, the NG CDFC adhered to the Strategic plan and performance targets signed by the constituency and the NG CDFB.

**Environmental performance**

*The NG CDF Tetu has come up with a n 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.



### **Employee welfare**

The Occupational Health and Safety Act (OSHA) provide for the health, safety and welfare of persons employed, and all persons lawfully present at workplaces and related matters. The Tetu NGCDFC understands the fact that it has an obligation to provide and maintain systems and procedures of work that are safe and without risk to workers' health. The Committee ensures safety and absence of risks to health in connection with the use, handling, storage and transport of articles and substances. There have been continued awareness sessions to the Committee members, Staff and even project management teams to provide such information, instruction, training and supervision of workers as is necessary and very crucial in maintenance of safe and healthy workplace. Currently, we don't have safety and occupation policy from the Board.

As regards to the reward system, the leadership of the constituency has provided a conducive environment for working space. We currently have an office that is well equipped and furnished to provide a good ambience for staff. Workers are well informed of any risks and imminent dangers related to new technologies and are encouraged to participate in the application and review of safety and health measures at the constituency.

### **Market place practices-**

The NGCDFC acknowledges the Fund's critical role in shaping markets to maximize community access to NGCDF activities and further emphasizes its desire for the Fund to more actively shape markets for items and activities undertaken to optimize price, quality, design and sustainable supply of materials and services.

The Committee also recognizes that the Fund is well positioned to drive value for money and leverage its role as the primary financier of essential sectors in the community to improve quality, price, design, and sustainable supply of project activities. Through its decision, the NGCDFC has recognized the importance of the Prequalification of service providers and contractors that has resulted in lower prices as well as increased leverage and negotiation power with clients. The Fund recognizes that this will lead to increased market transparency and competition, resulting in greater affordability, as well as facilitating the adoption of innovative skills in quality projects. The Committee has a fiduciary responsibility to protect the interest of the public. The Committee commits to continue undertaking this duty.

### **Community Engagements-**

The NGCDF Act, 2015- as amended, provides that the projects implemented under the Act must be community based and therefore should be implemented to a wide cross section of the community. This therefore means that there is need to engage the community in the following areas:

- 2.0 Project design, selection and identification
- 2.1 Project Implementation
- 2.2 Social Audits
- 2.3 Sustainability and maintenance of the projects

The Constituency Committee has ensured that this works well through enabling relationships and building trust over time. Community engagement events are planned and designed with this in mind and aim to contribute to the overall aims of the engagement process. The Committee involves the community in decision making process and procurement of materials and services for the community. Community or voluntary groups may be in most times allowed to participate at a





**Reports and Financial Statements  
For the year ended June 30, 2020**

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range of levels – from providing advice to co-designing the process and from undertaking some aspects of the engagement to delivering projects to meet some of the outcomes.

**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.

**Public Awareness and Sensitisation Exercise Provide**

- A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- Ensuring implementation of NG-CDF funded projects is transparent and known to everybody within the community.
- Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty
- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non-state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya



**Reports and Financial Statements  
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**V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 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, 2020. 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, 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 *entity*, 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.

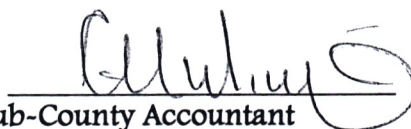
The Accounting Officer in charge of the NGCDF-TETU Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity'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 21/08/ 2020.



Fund Account Manager  
Name: PETER KAMAU WAGEREKA



Sub-County Accountant  
Name: CHARLES MUTISYA  
ICPAK Member Number:.....



# REPUBLIC OF KENYA



*Enhancing Accountability*

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NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TETU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

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### 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 19 to 52, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation-recurrent and development 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, 2020 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.

#### 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**

During the financial year under review, Tetu National Government Constituencies Development Fund received a total of Kshs.162,626,776 from the National Government Constituencies Development Fund Board against a budget of Kshs.232,004,500 resulting in a shortfall in disbursements by Kshs.69,377,724 representing 30% of the budget. Further, the NGCDF incurred total expenditure for the year was Kshs.111,105,610 representing an absorption rate of 68% of actual receipts of Kshs.162,626,776 as follows:

Failure to implement projects fully and to absorb in full the funds disbursed denied the residents of Tetu constituency, the benefits accruing from the planned projects, programmes and activities.

### **2. Prior Year Unresolved Issues**

In the report of the previous year, several issues were raised under Report on Lawfulness and Effectiveness in Use of Public Resources section. However, the Management has not resolved the issues or explained its failure to report on the progress made in resolving the issues as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board.

## **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 matters described in the Basis for Conclusion of 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. Construction of a Dining Hall at Njogu-ini Primary School**

Disclosed under Note 6 to the financial statements is an expenditure of Kshs.12,400,000 on transfers to primary schools. Included in the expenditure is an amount of Kshs.1,600,000 disbursed to Njogu-ini Primary School for construction of a dining hall. However, inspection of the project carried out in February, 2021 revealed substandard works on the drainage, while the floor and walls had visible cracks an indication of poor workmanship on the walling. Further, the contractor had vacated the site before rectifying the anomalies noted.

As a result, value for money on the expenditure of Kshs.1,500,000 incurred on the construction of the dining hall may not have been realized.

#### **2. Unutilized Administration Block at Kiagi Primary School**

Disclosed under Note 6 to the financial statements is an expenditure of Kshs.12,400,000 on transfers to primary schools. The expenditure also includes an amount of



Kshs.500,000 disbursed to Kiagi Primary School for construction of an administration block. However, inspection carried out in February, 2021, revealed that the project had been completed but had not been put into the intended use. No satisfactory explanation was provided for failure to utilize the project.

As a result, value for money on the expenditure of Kshs.500,000 incurred on the construction of the administration block may not have been realized

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 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 ability of the Fund to sustain 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 financial reporting process, reviewing the effectiveness of how the entity 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 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 ability of the Fund 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 sustaining 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**

**04 February, 2022**



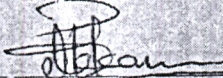
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) TETU  
CONSTITUENCY**

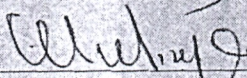
**Reports and Financial Statements  
For the year ended June 30, 2020**

**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	124,678,807	108,784,483
Proceeds from Sale of Assets	2		
Other Receipts	3		
<b>TOTAL RECEIPTS</b>		<b>124,678,807</b>	<b>108,784,483</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,581,870	1,427,730
Use of goods and services	5	11,365,502	13,516,564
Transfers to Other Government Units	6	27,300,000	36,945,387
Other grants and transfers	7	65,858,238	70,131,208
Acquisition of Assets	8	5,000,000	20,000,000
Other Payments	9		4,677,027
<b>TOTAL PAYMENTS</b>		<b>111,105,610</b>	<b>146,697,916</b>
<b>SURPLUS/(DEFICIT)</b>		<b>13,573,196</b>	<b>(37,913,433)</b>

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 21/07/2020 and signed by:

  
Fund Account Manager  
Name: PETER KAMAU WAGEREKA

  
National Sub-County Accountant  
Name: CHARLES MUTISYA  
ICPAK Member Number.....



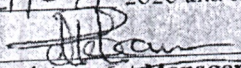
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) TETU  
CONSTITUENCY**

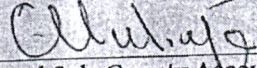
Reports and Financial Statements  
For the year ended June 30, 2020

**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019-2020 Kshs	2018-2019 Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	51,521,155	37,947,959
Cash Balances (cash at hand)	10B		
<b>Total Cash and Cash Equivalents</b>			
Accounts Receivable			
Outstanding Imprests	11		
<b>TOTAL FINANCIAL ASSETS</b>		<b>51,521,155</b>	<b>37,947,959</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable			
Retention	12A		186,000
Deposits (Gratuity)	12B	51,521,155	186,000
<b>TOTAL FINANCIAL LIABILITIES</b>		<b>51,521,155</b>	<b>37,761,959</b>
<b>NET FINANCIAL ASSETS</b>			
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	37,947,959	75,675,392
Prior year adjustments	14		
Surplus/Deficit for the year		13,573,196	(37,913,433)
<b>NET FINANCIAL POSITION</b>		<b>51,521,155</b>	<b>37,761,959</b>

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 21/09/2020 and signed by:

  
Fund Account Manager  
Name: PETER KAMAU WAGEREKA

  
National Sub-County Accountant  
Name: CHARLES MUTISYA  
ICPAK Member Number.....



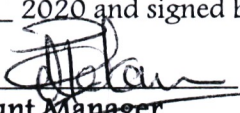
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) TETU  
CONSTITUENCY**

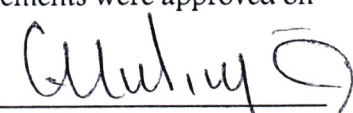
**Reports and Financial Statements  
For the year ended June 30, 2020**

**IX. STATEMENT OF CASHFLOW**

		2019 - 2020	2018 - 2019
		Ksh	Ksh
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	124,678,806	108,784,483
Other Receipts	3		
<b>Total receipts</b>		<b>124,678,806</b>	<b>108,784,483</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,581,870	1,427,730
Use of goods and services	5	11,365,502	13,516,564
Transfers to Other Government Units	6	27,300,000	36,945,387
Other grants and transfers	7	65,858,238	70,131,208
Other Payments	9	5,000,000	4,677,027
<b>Total payments</b>		<b>111,105,610</b>	<b>126,697,916</b>
<b>Total Receipts Less Total Payments</b>		<b>13,573,196</b>	<b>(17,913,433)</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15		
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16		186,000
Prior year adjustments	14		
<b>Net cash flow from operating activities</b>		<b>13,573,196</b>	<b>37,727,433</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2		
Acquisition of Assets	9		(20,000,000)
<b>Net cash flows from Investing Activities</b>			<b>(20,000,000)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>13,573,196</b>	<b>(37,727,433)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>13</b>	<b>37,947,959</b>	<b>75,675,392</b>
<b>Cash and cash equivalent at END of the year</b>		<b><u>51,521,155</u></b>	<b><u>37,947,959</u></b>

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 21/08/2020 and signed by:

  
Fund Account Manager  
Name: PETER KAMAU WAGEREKA

  
National Sub-County Accountant  
Name: CHARLES MUTISYA  
ICPAK Member Number:.....






X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustment s b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of utilization f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	137,377,724	94,626,776	232,004,500	162,626,776	69,377,724	70.1%
Proceeds from Sale of Assets						
Other Receipts	137,377,724	94,626,776	232,004,500	162,626,776	69,377,724	70.1%
<b>PAYMENTS</b>						
Compensation of Employees	2,500,000	1,582,453	4,082,453	1,581,870	2,500,583	49.7%
Use of goods and services	9,863,095	7,424,235	17,287,330	11,365,502	5,921,828	65.7%
Transfers to Other Government Units	50,200,000	10,500,000	60,700,000	27,300,000	33,400,000	45.0%
Other grants and transfers	69,814,629	69,810,095	139,624,724	65,858,238	73,766,486	47.2%
Acquisition of Assets	5,000,000	5,309,984	10,309,984	5,000,000	5,309,984	48.5%
Other Payments						
<b>TOTALS</b>	<b>137,377,724</b>	<b>94,626,776</b>	<b>232,004,500</b>	<b>111,105,610</b>	<b>120,898,881</b>	

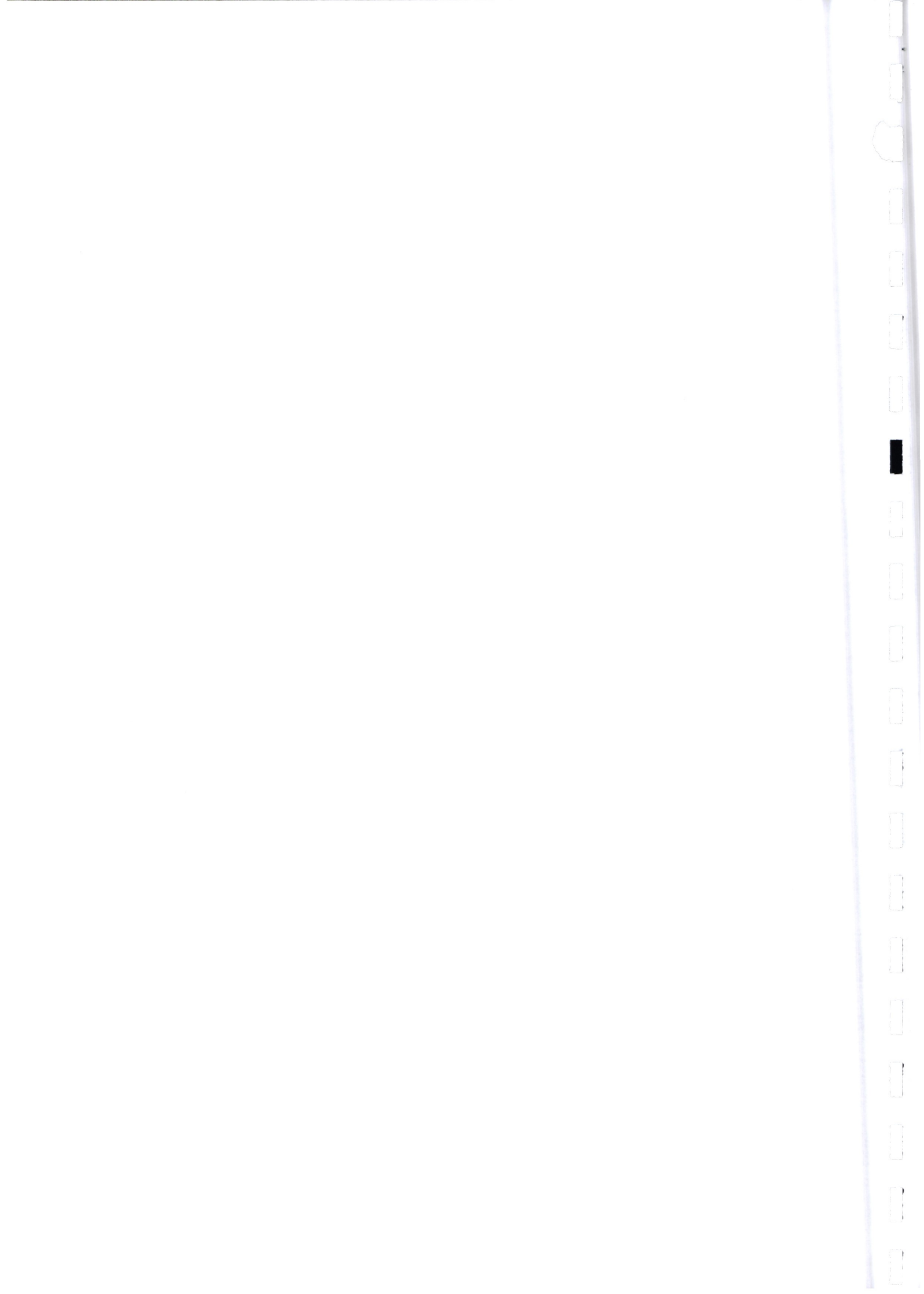
The adjustment column shows the balances received from the board for previous financial year and opening cashbook balance as at 1/07/2019.

- The Constituency realized Kshs. 10,000.00 through sale of tenders which is not originally budgeted for.
- The underutilization is due to disbursement delays of funds from NG CDF Board, and the covid- 19 pandemic.

The NGCDF-~~TEBU~~ Constituency financial statements were approved on 21/08/2020 and signed by:

  
Fund Account Manager

  
Sub-County Accountant



**Reports and Financial Statements  
For the year ended June 30, 2020**

**Name: PETER KAMAU WAGEREKA**

**Name: CHARLES MUTISYA  
ICPAK Member Number:.....**





Reports and Financial Statements  
For the year ended June 30, 2020

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	2,500,000.00	1,396,622.82	3,896,622.82	1,581,870.00	2,314,752.82
1.2 Committee allowances	3,742,063.00	3,905,000.00	7,647,063.00	5,158,000.00	2,489,063.00
1.3 Use of goods and services	2,000,000.00	840,854.00	2,840,854.00	2,411,591.00	429,263.00
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	2,000,000.00	1,666,000.00	3,666,000.00	2,568,956.00	1,097,044.00
2.2 Committee allowances	1,400,000.00	1,000,000.00	2,400,000.00	637,700.00	1,762,300.00
2.3 Use of goods and services	721,032.00	12,220.85	733,252.85	589,255.00	143,997.85
<b>3.0 Emergency</b>	7,198,241.00		7,198,241.00	798,241.00	6,400,000.00
3.1 Primary Schools					
3.2 Secondary Schools					
3.3 Tertiary institutions					
3.4 Security projects					
<b>4.0 Bursary and Social Security</b>					
4.1 Primary Schools					
4.2 Secondary Schools	20,000,000.00	42,917,985.77	62,917,985.77	17,425,700.00	45,492,285.77
4.3 Tertiary Institutions	19,921,683.14	9,207,010.68	29,128,693.82	9,597,717.00	19,530,976.82
4.4 Universities					
4.5 Social Security				262,300.00	
4.6 Special Schools					
<b>5.0 Sports</b>					
5.1	2,747,354.00		2,747,354.00	1,000,000.00	1,747,354.00
<b>6.0 Environment</b>					
6.1). Karuna-ini primary school	300,000.00		300,000.00		300,000.00

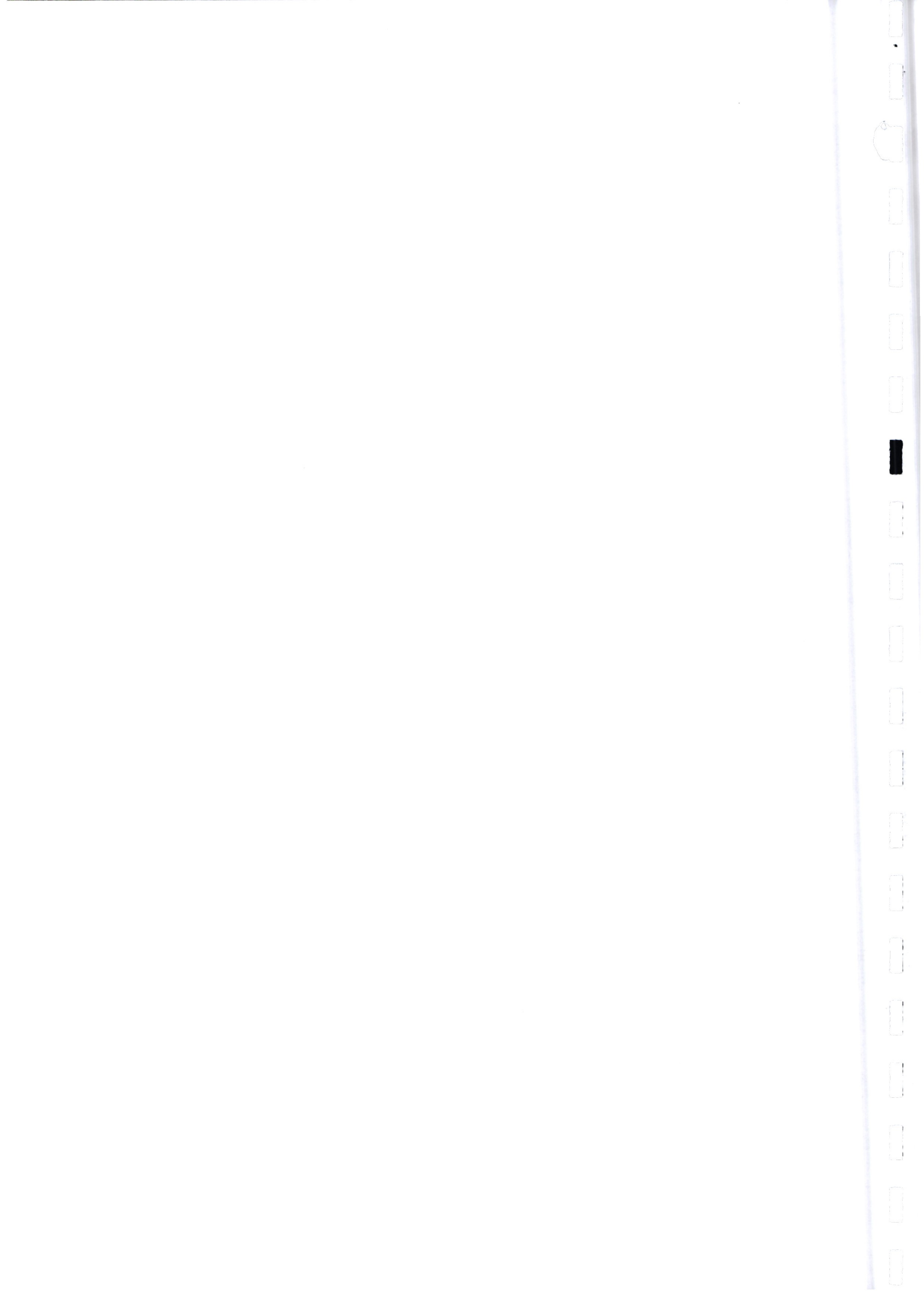




Reports and Financial Statements  
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
6.2). Ithethe Primary school	300,000.00		300,000.00		300,000.00
6.3 Ihururu chief's office	150,000.00		150,000.00		150,000.00
6.4 Gathathi-ini Primary School	300,000.00		300,000.00		300,000.00
6.5 wamagana headquarter offices	747,354.00		747,354.00		747,354.00
6.6 Kaigonde secondary school	250,000.00		250,000.00		250,000.00
6.7 Mutathi-ini secondary school	250,000.00		250,000.00		250,000.00
6.8 Kiawaitanji Secondary School	250,000.00		250,000.00		250,000.00
6.9 Githakwa primary school	200,000.00		200,000.00		200,000.00
6.10 Environment		1,637,931.00	1,637,931.00	1,637,931.00	
6.11 Mirichu Primary School		270,000.00	270,000.00		270,000.00
6.12 Gatumbiro Primary School		250,000.00	250,000.00		250,000.00
6.13 Kiawaitanji Primary School		250,000.00	250,000.00	250,000.00	
6.14 Mathakwa-ini Primary School		250,000.00	250,000.00	250,000.00	
6.15 Thage-ini Primary School		250,000.00	250,000.00	250,000.00	
6.16 Nyaithe Primary School		250,000.00	250,000.00	250,000.00	
6.17 Kaiguri Secondary School		250,000.00	250,000.00		250,000.00
6.18 Muhoya Secondary School		140,817.51	140,817.51		140,817.51
6.19 Ithekahuno Primary School		270,000.00	270,000.00	270,000.00	
<b>7.0 Primary Schools Projects (List all the Projects)</b>					
7.1 Hubu-Ini Primary School	500,000.00		500,000.00	500,000.00	
7.2 Njogu-Ini Primary School	1,600,000.00		1,600,000.00	1,600,000.00	
7.3 Huho-Ini Primary School	800,000.00		800,000.00	800,000.00	
7.4 Kiagi Primary School			1,500,000.00	1,500,000.00	

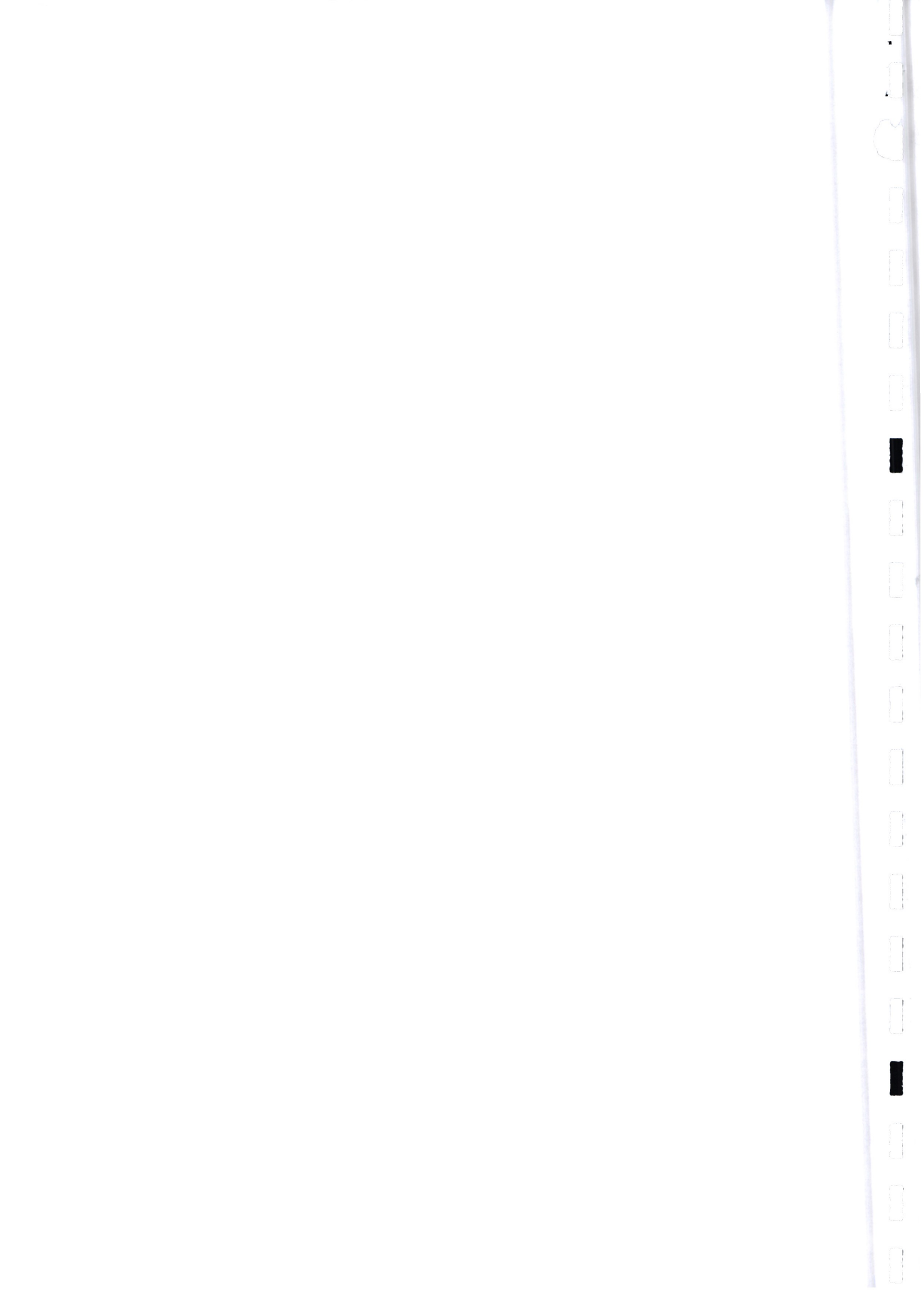




Reports and Financial Statements  
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
	1,500,000.00				
7.5 Ihururu Primary School	3,500,000.00		3,500,000.00	3,500,000.00	
7.6 Kiandu Primary School	1,000,000.00		1,000,000.00	1,000,000.00	
7.7 Kanjora Primary School	1,500,000.00		1,500,000.00		1,500,000.00
7.8 Mutathi-Ini Primary School	1,000,000.00		1,000,000.00	1,000,000.00	
7.9 Gitungu Primary School	1,000,000.00		1,000,000.00		1,000,000.00
7.10 Kiawaithanji Primary School	1,000,000.00		1,000,000.00		1,000,000.00
7.11 Kaigonde Primary School		1,000,000.00	1,000,000.00	1,000,000.00	
7.12 Kiaraho Primary School		1,500,000.00	1,500,000.00	1,500,000.00	
<b>8.0 Secondary Schools Projects (List all the Projects)</b>					
8.1 Gichira Secondary School	1,000,000.00		1,000,000.00	1,000,000.00	
8.2 Ngooru Secondary School	2,800,000.00		2,800,000.00		2,800,000.00
8.3 Gachatha Secondary School	900,000.00		900,000.00	900,000.00	
8.4 St.Pauls Githakwa Secondary School	2,000,000.00		2,000,000.00	2,000,000.00	
8.5 Kiriti Secondary School	3,900,000.00	2,000,000.00	5,900,000.00	2,000,000.00	3,900,000.00

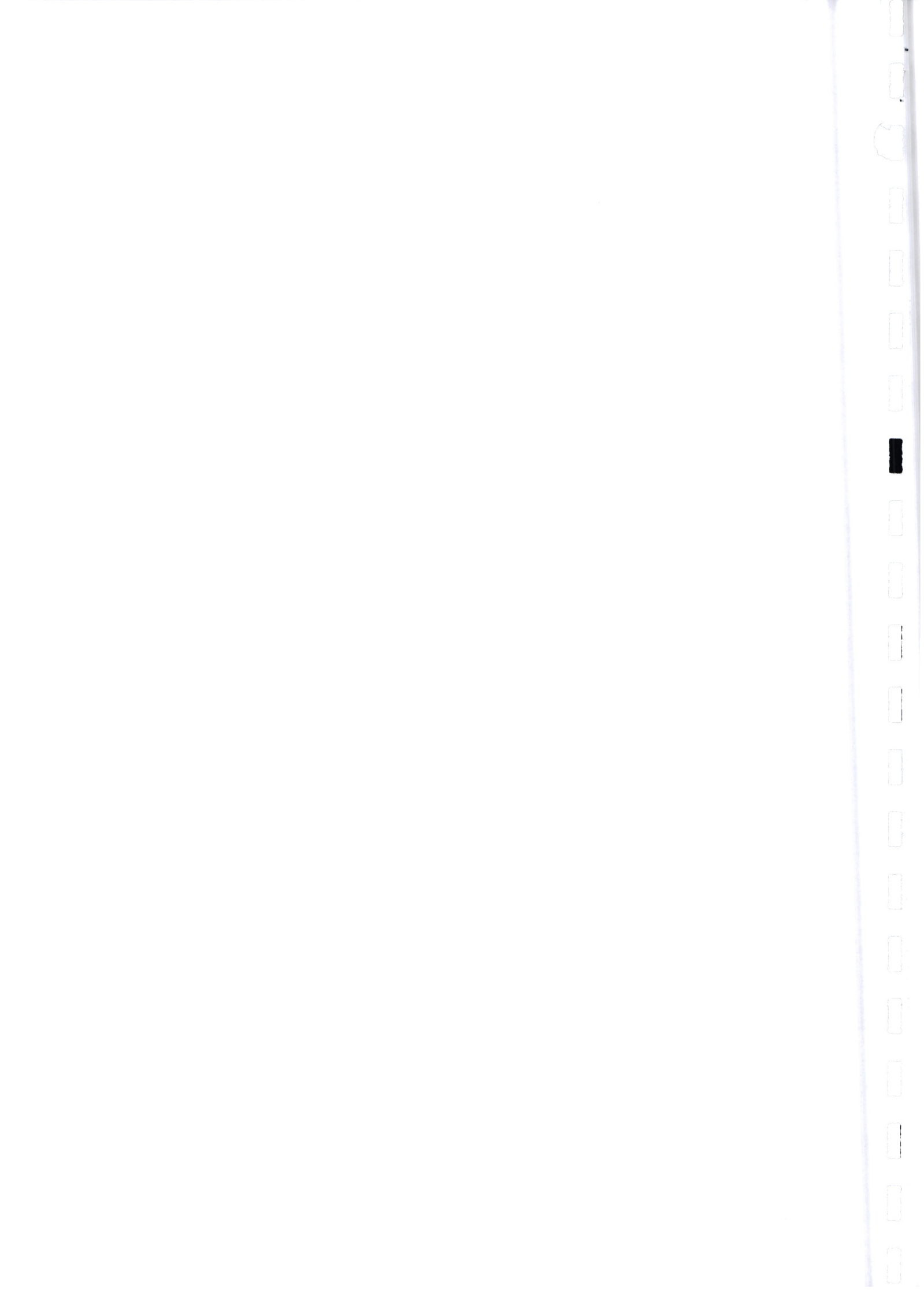




Reports and Financial Statements  
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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
8.6 Muhoya Secondary School	3,000,000.00		3,000,000.00	3,000,000.00	
8.7 Wamagana Girls Secondary School	3,000,000.00		3,000,000.00		3,000,000.00
8.8 Gakere Secondary School	2,000,000.00		2,000,000.00		2,000,000.00
8.9 Wandumbi Secondary School	2,000,000.00		2,000,000.00		2,000,000.00
8.10 Kanjora Secondary School	3,000,000.00		3,000,000.00		3,000,000.00
8.11 Mathakwa-ini Secondary School	2,000,000.00		2,000,000.00		2,000,000.00
8.12 Kiandu Secondary School	7,200,000.00	2,000,000.00	9,200,000.00	2,000,000.00	7,200,000.00
8.13 Kiawaithanji Secondary School	2,000,000.00		2,000,000.00		2,000,000.00
8.14 Gathathi-ini Secondary School		2,000,000.00	2,000,000.00	2,000,000.00	
8.15 FT Nyammo Secondary School		1,000,000.00	1,000,000.00	1,000,000.00	
8.15 ST. Joseph Wamagana		1,000,000.00	1,000,000.00	1,000,000.00	
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>					
9.1 Tetu Technical and Vocational College	2,000,000.00		2,000,000.00		2,000,000.00
<b>10.0 Security Projects</b>					
10.1 Ndugamano Police Post	2,000,000.00		2,000,000.00	2,000,000.00	
10.2 Kangaita Security High Mast	3,000,000.00		3,000,000.00	3,000,000.00	





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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
10.3 Gichira Security High Mast	3,000,000.00		3,000,000.00	3,000,000.00	
10.4 Mukarara Security High Mast	3,000,000.00		3,000,000.00	3,000,000.00	
10.5) Karangia Security High Mast	3,000,000.00		3,000,000.00	3,000,000.00	
10.6 Gatumbiro Security High Mast	3,000,000.00		3,000,000.00	3,000,000.00	
10.7 Kahiga-ini Security High Mast	3,000,000.00		3,000,000.00	3,000,000.00	
10.8 Deputy County Commissioner Office	1,000,000.00		1,000,000.00		1,000,000.00
10.9 Gathaithi Assistance Chiefs Office	1,200,000.00		1,200,000.00		1,200,000.00
10.10 High Mast Security Lights		10,000,000.00	10,000,000.00	10,000,000.00	
10.11 Wamagana AP Line		1,000,000.00	1,000,000.00	1,000,000.00	
10.12 Gichira AP Line		1,866,349.37	1,866,349.37	1,866,349.37	
10.13 Githakwa AP Line		1,000,000.00	1,000,000.00	1,000,000.00	
<b>11.0 Acquisition of assets</b>					
11.1 Motor Vehicles (including motorbikes)					
11.2 Construction of CDF office		5,000,000.00	5,000,000.00	5,000,000.00	
11.3 Purchase of furniture and equipment		309,984.00	309,984.00		309,984.00
11.4 Purchase of computers					
11.5 Purchase of land					
<b>12.0 Others</b>					
12.1 Strategic Plan					
12.2 Innovation Hub					
12.2					
	<b>137,377,724.14</b>	<b>94,440,776.00</b>	<b>231,818,503.14</b>	<b>111,105,610</b>	<b>120,975,192.80</b>





(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)



**XII. 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 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.

**Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

**Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

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**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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 public entity 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 Entity 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 Entity 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 Equivalent**



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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 the Central Bank of Kenya and 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 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. 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 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 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 and deposits, which are 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 June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU  
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**For the year ended June 30, 2020**

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There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2020.

**14. Errors**

Material prior period errors shall be 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**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.





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**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO	B030216		10,000,000
AIE NO	B042847		12,000,000
AIE NO	B047055		32,000,000
AIE NO			54,784,483 .15
AIE NO	B047245	55,040,875.50	
AIE NO	B047259	1,637,931	
	B041221	4,000,000	
	B047659	20,000,000	
	B049185	6,000,000	
	B104158	14,000,000	
	B104492	24,000,000	
<b>TOTAL</b>		<b>124,678,806.5 0</b>	<b>108,784,48 3</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2019-2020	2018-2019
	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		
<b>Total</b>		



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received		
Rents		
Receipts from Sale of tender documents		
Other Receipts Not Classified Elsewhere		
<b>Total</b>		

**4. COMPENSATION OF EMPLOYEES**

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,199,795	1,001,172
Personal allowances paid as part of salary		
Pension and other social security contributions (Gratuity)	77,760	186,000
Employer Contributions Compulsory national social security schemes	304,315	240,558
<b>Total</b>	<b>1,581,870</b>	<b>1,427,730</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	637,700	3,463,000
Utilities, supplies and services	622,880	
Communication, supplies and services	35,000	75,450
Domestic travel and subsistence	13,250	284,750
Printing, advertising and information supplies & services	1,264,560	530,950
Rentals of produced assets		
Training expenses	2,568,956	3,207,000
Hospitality supplies and services	88,005	896,516
Water & Sewerages Charges	5,740	
Committee Allowances	5,158,000	
Fuel, Oil & Lubricants	108,000	
Bank service commission and charges	43,789	
Insurance costs	180,434	217,563
Specialized materials and services	84,000	685,070
Office and general supplies and services	210,188	17,500
Other operating expenses	345,000	578,925
Routine maintenance – vehicles and other transport equipment		
Routine maintenance – other assets		60,000
Strategic Plan		3,499,840
<b>Total</b>	<b>11,365,502</b>	<b>13,516,564</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	12,400,000	997,651
Transfers to secondary schools (see attached list)	14,900,000	24,968,866
Transfers to tertiary institutions (see attached list)		2,000,000
Transfers to health institutions (see attached list)		
<b>TOTAL</b>	<b>27,300,000</b>	<b>36,945,387</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	17,425,700	18,465,850
Bursary – tertiary institutions (see attached list)	9,597,717	8,699,030
Bursary – special schools (see attached list)	262,300	221,500
Mock & CAT (see attached list)		
Security projects (see attached list)	33,866,349	24,500,000
Sports projects (see attached list)	1,000,000	4,144,610
Environment projects (see attached list)	2,907,931	1,736,207
Emergency projects (see attached list)	798,241	12,364,011
<b>Total</b>	<b>65,858,238</b>	<b>70,131,208</b>





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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings	5,000,000	20,000,000
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 Specialised Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Acquisition of Land		
Acquisition of Intangible Assets		
<b>Total</b>	<b>5,000,000</b>	<b>20,000,000</b>

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan		4,677,027
ICT Hub		
		4,677,027

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**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Co-Operative bank Nyeri A/C NO.01141032528500</i>	4,021,354	37,947,959
<i>Family bank Nyeri A/C NO.55000048301</i>	47,499,801	
<b>Total</b>	<b>51,521,155</b>	<b>37,947,959</b>
<b>10B: CASH IN HAND</b>		
Location 1		
Location 2		
Location 3		
Other Locations ( <i>specify</i> )		
<b>Total</b>		
<i>[Provide cash count certificates for each]</i>		



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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>
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			

*Total*

*[Include an annex if the list is longer than 1 page.]*

**12A. RETENTION**

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Supplier 1		
Supplier 2		
Supplier 3		
<b>Total</b>		

*[Provide short appropriate explanations as necessary]*

**12B. GRATUITY DEPOSITS**

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Anne Wanjiru Kiboi	204,600	186,000
Amos Kimata Macharia	111,600	
James Matheri Kiago	130,200	
<b>Total</b>	<b>446,400</b>	<b>186,000</b>

*[Provide short appropriate explanations as necessary]*



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU  
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**13. BALANCES BROUGHT FORWARD**

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	51,521,155	75,675,392
Cash in hand		
Imprest		
<b>Total</b>	<b>51,521,155</b>	<b>75,675,392</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

Description of the error	Balance b/f	Adjustments	Adjusted Balance
	FY 2018/2019 as per Financial statements		b/f FY 2018/2019
	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand			
Accounts Payables			
Receivables			
Others ( <i>specify</i> )			

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST'**

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
Net changes in account receivables D= A+B-C		

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)		
Deposit and Retentions held during the year (B)		
Deposit and Retentions paid during the Year (C)		
Net changes in account receivables D= A+B-C		





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU  
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**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17. OTHER IMPORTANT DISCLOSURES**

Cheques amounting to Ksh 6,507,377.00 were un-presented as at 30/06/2020

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	446,400	186,000
Others ( <i>specify</i> )		
	<b>446,400</b>	<b>186,000</b>

**17.3: UNUTILIZED FUND (See Annex 3)**

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,500,583	1,396,453
Use of goods and services	5,921,828	7,424,275
Amounts due to other Government entities (see attached list)	33,400,000	10,500,000
Amounts due to other grants and other transfers (see attached list)	73,766,486	69,810,095
Acquisition of assets	5,309,984	5,309,984
Others ( <i>specify</i> )		
	<b>120,898,881</b>	<b>94,440,766</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17.4: PMC ACCOUNT BALANCES (SEE ANNEX 5)**

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	23,704,253.99	37,363,301.10
	<b>23,703,725.99</b>	<b>37,363,301.10</b>





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU CONSTITUENCY

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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
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU CONSTITUENCY

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
<b>Senior Management</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Middle Management</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Unionisable Employees</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						





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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land				
Buildings and structures	22,500,000	5,000,000		27,500,000
Transport equipment	6,322,960			6,322,960
Office equipment, furniture and fittings	743,892			743,892
ICT Equipment, Software and Other ICT Assets	1,787,651			1,787,651
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>31,354,503</b>			<b>36,566,852</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU  
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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Kiawaithanji Primary School	Family bank	055000042019		483.00
Kiriti Primary School	Family bank	055000031508	28,046.00	825,766.00
Hubu-ini Primary School	Family bank	055000034502	34,098.43	800,278.60
Ithekahuno Secondary School	Family bank	055000018065	270,388.40	1,004,876.00
Kangaita Primary School	Family bank	055000036312		6,413.10
Muhoya Chief's office	Family bank	055000023282		843.00
Mbaa-ini Primary School	Family bank	055000013719	556.00	686,279.00
Dr Kamundia Girls	Family bank	055000022436	223,021.00	1,076,311.00
Mathakwa-ini secondary school	Family bank	055000012843	21.00	177,882.00.00
Gathathi-ini Secondary School	Family bank	055000010683	675,856.00	1,500,425.00
Kigogoini DO'S Office	Family bank	055000033455		301,020.50
Kiriti Secondary School	Family bank	055000046780	149,675.80	984,525.60
Karuna-ini Primary School	Family Bank	055000045445	26,375.00	1,002,380.40
Tetu Sub Country Treasury	Family Bank	055000047100	110,818.00	1,000,000.0
FT Nyammo Secondary	Family bank	055000046737	55,563.40	215,949.00
Kaiguri High School	Family Bank	055000046851	34,247.40	35,087.40
Gathuthi Seclondary	Family Bank	055000031263	3,462.60	1,001,726.80
St mary Kariguini Secondary	Family bank	055000046087	1,276,766.60	1,277,486.60
Wandumbi Secondary School	Family Bank	055000010669	50,588.00	1,044,579.00
Njoguini Primary School	Family Bank	055000046804	0.43	1,000,200.00
Wamagana AP line	Family Bank	055000038308	18,719.00	345,991.00
Kaigonde Secondary School	Family Bank	055000046869	220.40	1,000,200.00
Kanjora Secondary School	Family Bank	055000031279	87,888.00	1,028,692.00





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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Kigwandi Secondary School	Family Bank	055000010712	424,569.30	425,770.30
Kiriti Secondary Environment	Family Bank	055000037266	213.60	50,825.00
Kiriti Primary Environment	Family Bank	055000046856	99,900.00	100,500.00
Gathuthi Primary School Environment	Family Bank	055000046910		100,200.00
Mathakwa-ini Secondary Environment	Family Bank	055000046919	540.00	100,200.00
Kiawaithanji Primary Environment	Family Bank	055000046925	250,895.30	136,206.90
Karigu-ini Primary School	Family Bank	055000034411	708.50	1,002,072.50
Thageini Primary school	Family Bank	055000046736	1,623.40	1,000,100.00
Muhoya High School	Family Bank	055000012975	999,629.00	1,000,229.00
Gichira AP line	Family Bank	055000045552	19,006.00	1,224.00
Gakere Secondary School	Family Bank	055000047228	6,692.60	900,000.00
Wandumbi Primary	Family Bank	055000023975	2,528.50	500,248.50
Wandumbi secondary Environment	Family Bank	055000046763	1,096.40	100,200.00
Tetu Technical &vocational	Family Bank	055000047179	89,001.00	2,000,200.00
Gatumbiro Primary School	Family Bank	055000046934	555.00	28,914.20
Muthathini Market High Mast	Family Bank	055000047092	1,610.00	2,500,000.00
Mugaria Market High Mast	Family Bank	055000047093		2,500,000.00
Ndugamano Market High Mast	Family Bank	055000047095	1,610.00	2,500,000.00
Huho-ini Market High Mast	Family Bank	055000045851	2,797.00	3,397.00
Ithekahunu Market High Mast	Family bank	055000045850	6,277.00	6,877.00
Muthathi-ini Secondary	Family Bank	055000022450	171,106.00	1,166,787.00
Gichira Primary School	Family Bank	055000012903		16,916.00
Mirichu Primary School	Family BANK	055000017654	568.30	1,168.30
Kigogo-ini Shopping Flood light	Family Bank	055000047094	1,610.00	2,500,000.00





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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Kiawaitanji Shopping Flood light	Family bank	055000045849	6,267.00	6,867.00
Wamagana Shopping Flood light	Family Bank	055000045849		8,037.00
Githakwa AP LINE	Family Bank	055000038312	12,733.00	323,161.00
St Paul Gathakwa	Family bank	055000022488	255,080.00	2,020,794.00
Kigwandi Secondary Environment	Family Bank	055000046902	43,448.40	44,048.40
Nyaithe Primary School	Family Bank	55000048587	250,000.00	
Mathakwa-ini Primary School	Family Bank	55000031274	856.80	
Environment	Family Bank	55000048174	248,451.00	
Sports	Family Bank	55000039522	392,197.80	
Modern Office	Family Bank	55000046468	10,184,616.81	
Kaigonde Primary School	Family Bank	55000034425	56,247.40	
Kiaraho Primary School	Family Bank	55000015881	129.27	
Huho-ini Primary School	Family Bank	55000012400	489,691.95	
Kiagi Primary School	Family Bank	55000023206	226,469.00	
Ihururu Primary School	Family Bank	55000010594	450.60	
Kiandu Primary School	Family Bank	55000034816	1,000,398.00	
Mutathi-ini Primary School	Family Bank	55000035345	1,000,733.60	
ST. Joseph Wamagana Secondary School	Family Bank	55000022456	77,531.00	
Njogu-ini Secondary School	Family Bank	55000023535	853,250.00	
Gachatha Secondary School	Family Bank	55000046742	3,388.40	
Gichira Secondary School	Family Bank	55000012903	1,452,206.60	
Ihururu Trading Centre Floodlight	Family Bank	55000039533	27.50	
Gathaithi Trading Centre Floodlight	Family Bank	55000048088	528.00	
Githakwa Trading Centre Floodlight	Family Bank	55000048091	1,862.00	





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU  
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**For the year ended June 30, 2020**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2019/20</b>	<b>Bank Balance 2018/19</b>
Gachatha Trading Centre Floodlight	Family Bank	55000048090		
Kangaita Trading Centre Floodlight	Family Bank	55000039535	27.50	
Mukarara Trading Centre Floodlight	Family Bank	55000048785	2,192.00	
Gatumbiro Trading Centre Floodlight	Family Bank	55000048788	3,020.00	
Gichira Trading Centre Floodlight	Family Bank	55000048787	4,222.00	
Kahiga-ini Trading Centre Floodlight	Family Bank	55000048790	4,222.00	
Karangia Trading Centre Floodlight	Family Bank	55000048789	4,354.00	
Ndugamano Police Post	Family Bank	55000046059	2,000,276.00	
<b>Total</b>			<b>23,703,725.99</b>	<b>37,363,301.10</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – TETU CONSTITUENCY**

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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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
CEN.HUB/NYERI. C/TETU	Transfers from the board have been delayed causing delayed project implementation and also 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	As soon as possible





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