

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY
P/...
REPORT
09 AUG 2023 DAY: WED
TABLED BY: Hon Owen Baya, MP
CLERK-AT-THE-TABLE: Deputy Leader, majority
Miriam Mudo

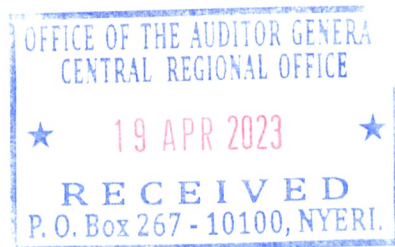
PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**



TETU CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

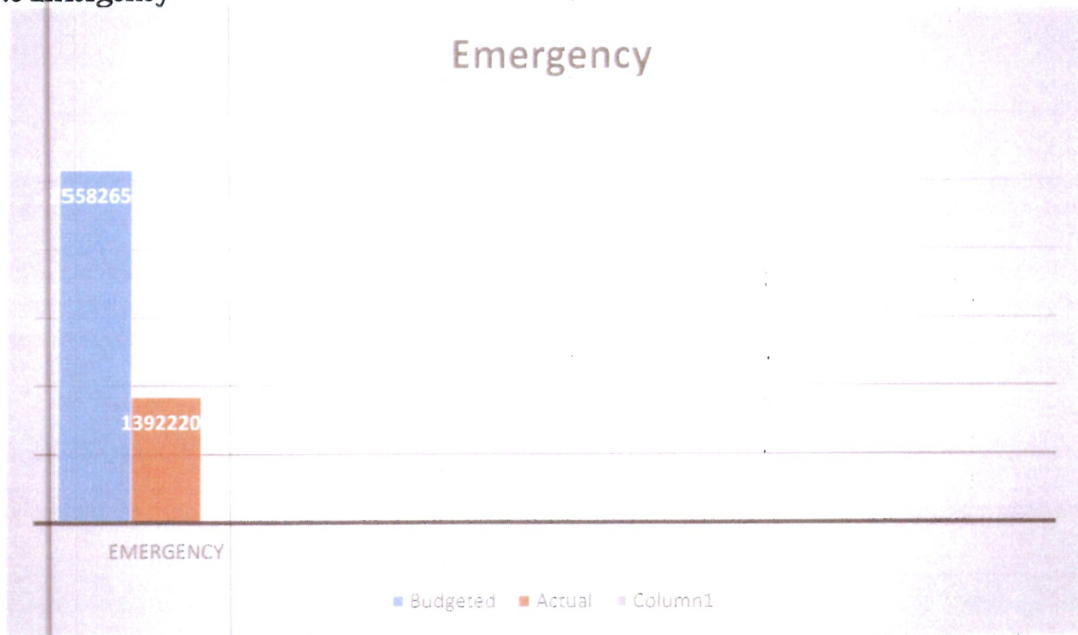
FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

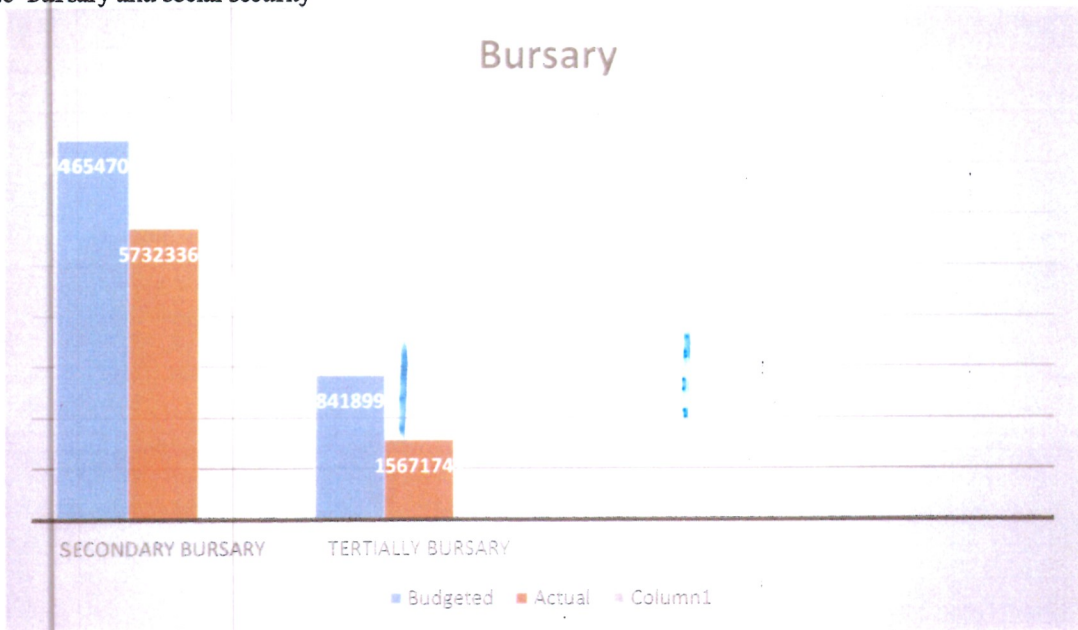
Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

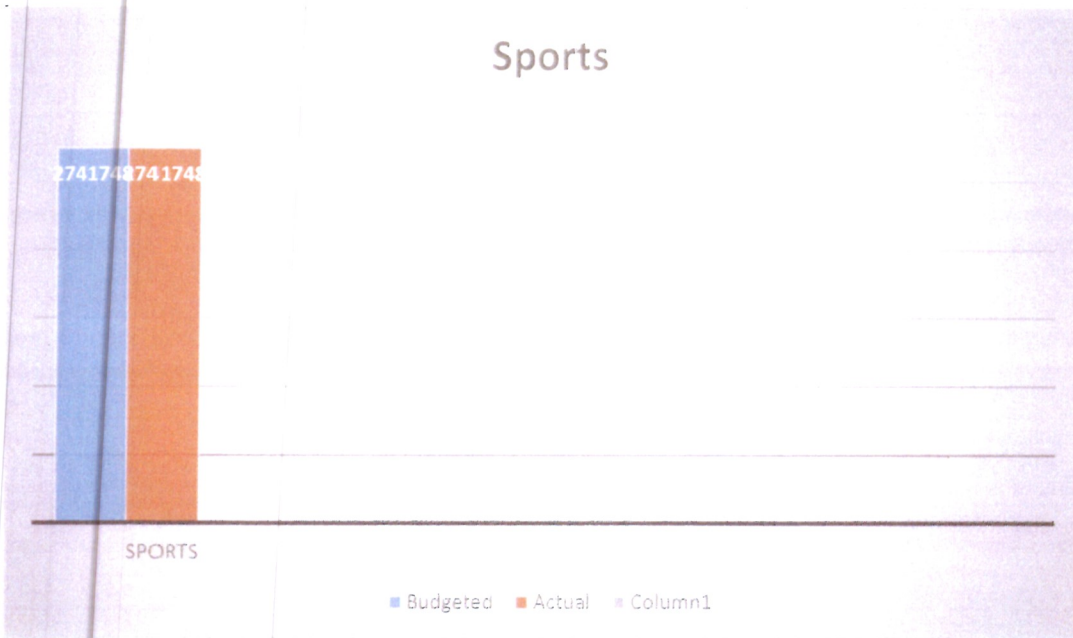
3.0 Emergency



4.0 Bursary and Social Security

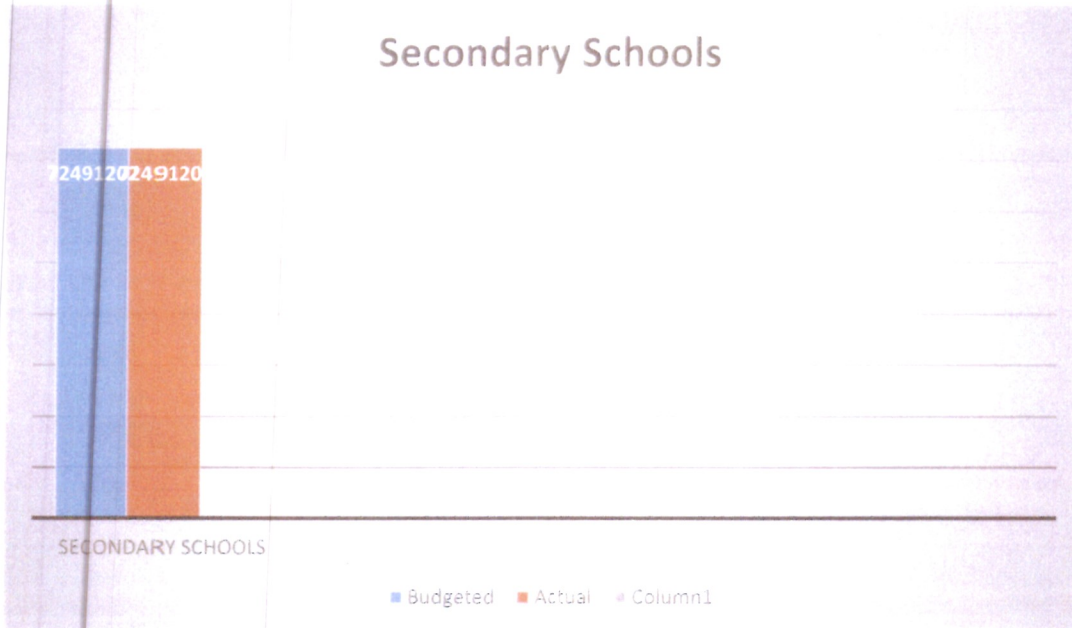


TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

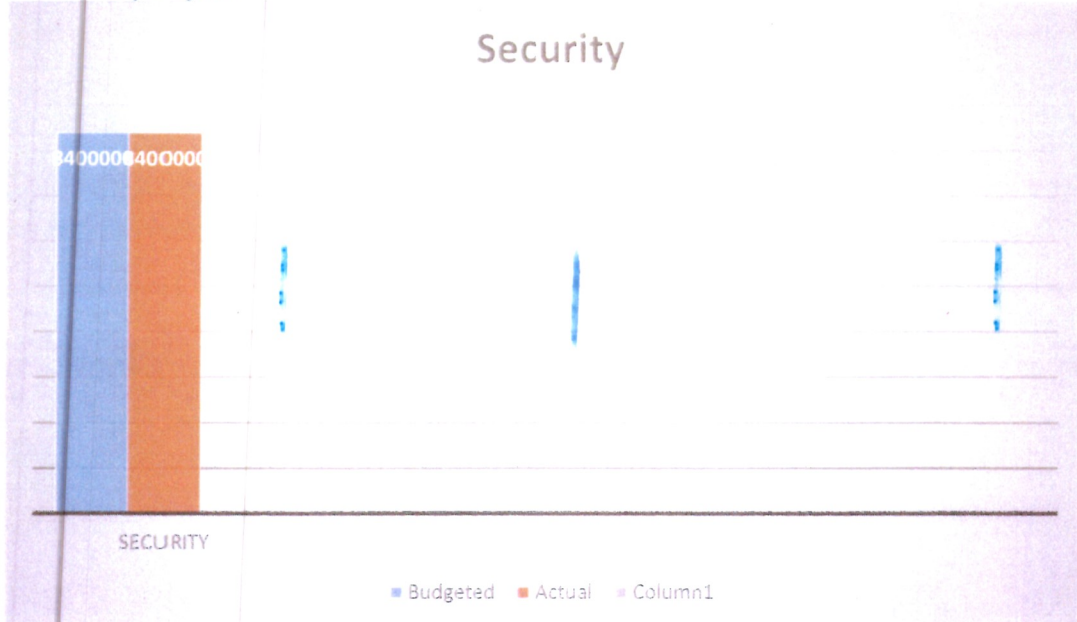


TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

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, 2022**

11.0 Others



CHAIRMAN NGCDF COMMITTEE

JOHN WAHOME NDERITU

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

The key development objectives of *TETU Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

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.

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

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

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 21/22 -we increased number of classrooms, dormitories, laboratories etc from ... to... 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 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.

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

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. ENVIRONMENTAL AND SUSTAINABILITY REPORT

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 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.*

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

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.

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 practises.

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 practises ensure the fund get value for money on all goods and services procured.

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

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, 2022

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.

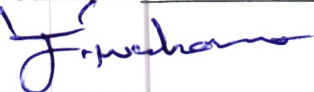
The Accounting Officer in charge of the NGCDF-TETU Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. 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 30th September 2022.



Chairman NGCDF Committee

Name: JOHN WATHWA MDERITU

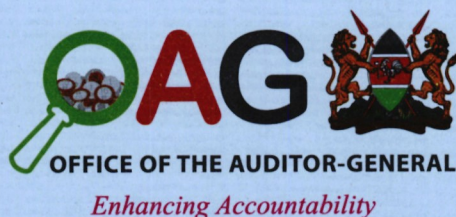


Fund Account Manager

Name: PETER KAMAU WASIKE

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, 2022

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 the 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 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 1 to 32 which comprise of the statement of assets and liabilities as at 30 June, 2022, 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 Constituencies Development Fund-Tetu Constituency as at 30 June, 2022 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 Public Finance Management Act, 2012 and 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

Budgetary Control and Performance

The summary statement of appropriation for the year ended 30 June, 2022 reflects receipts final budget of Kshs.258,316,184 and actual on comparable basis of Kshs.183,777,758, resulting in a shortfall in disbursements of Kshs.74,538,426 or 29% of the budget.

Similarly, the statement reflects an expenditure final budget and actual on comparable basis of Kshs.258,316,184 and Kshs.220,739,009 respectively, resulting to an under expenditure of Kshs.37,577,175 or 14.5% of the final budget.

In the circumstances, the underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

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

Failure to Utilize Completed Projects

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfer to other government entities amount of Kshs.89,791,202 which includes Kshs.15,800,000 being transfers to primary schools and Kshs.72,491,202 being transfers to secondary schools respectively. Included in these balances is an amount of Kshs.6,000,000 and Kshs.1,500,000 incurred in construction of four (4) kitchen blocks in various primary schools and a kitchen block in a secondary school respectively. However, physical verification of the projects in the month of March, 2023 revealed that five (5) projects were complete but were yet to be utilized, contrary to Section 68 (1) of Public Finance Management Act, 2012 which requires that an accounting officer for a national government entity to be accountable to the National Assembly for ensuring that the resources of the respective entity for which he or she is the accounting officer are used in a way that is-(a) lawful and authorized; and (b) effective, efficient, economical and transparent

In the circumstances, value for money on transfer of Kshs.6,000,000 to primary schools and Kshs.1,500,000 to secondary school could not be confirmed. In addition, Management was in breach of the law.

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 controls, 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 controls 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 controls, risk management and overall 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 financial reporting process, reviewing the effectiveness of how 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 controls 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 controls 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 controls 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 Fund 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 controls.
- Evaluate the appropriateness of accounting policies used and the 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 to 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

07 June, 2023

Report of the Auditor-General on National Government Constituencies Development Fund -Tetu Constituency for The year ended 30 June, 2022


TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

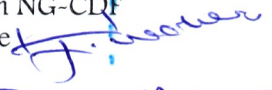
VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	183,777,758	160,267,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		183,777,758	160,267,724
PAYMENTS			
Compensation of employees	4	2,637,702	2,874,157
Use of goods and services	5	15,473,575	14,284,580
Transfers to Other Government Units	6	89,791,202	70,486,596
Other grants and transfers	7	103,640,566	49,605,121
Acquisition of Assets	8	1,998,192	-
Other Payments	9	7,197,772	-
TOTAL PAYMENTS		220,739,009	137,250,454
SURPLUS/ (DEFICIT)		(36,961,251)	23,017,270

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 30/09/2022 and signed by:


Fund Account Manager

National Sub-County Accountant


Chairman NG-CDF Committee


Name:
PETER KAMAU WAJENE

Name: **NANCY WANJURY**
 ICPAK M/No: **24916**

Name: **JOAN WATHOME NDEGE**


*TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022*

VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2022

	Note	2021-2022	2020-20121
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	37,577,174	74,538,426
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		37,577,174	74,538,426
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		37,577,174	74,538,426
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		37,577,174	74,538,426
NET FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd	13	74,538,426	51,521,155
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(36,961,252)	23,017,270
NET FINANCIAL POSITION		37,577,174	74,538,425

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

30/09/2022 and signed by:


Fund Account Manager

Name:

Peter Kamau
Wagerera

National Sub-County
Accountant

Name: Nancy W njuru
ICPAK M/No: 24916

Chairman NG-CDF
Committee

Name: JOHN WATHOME MOENI

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

IX. STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30TH JUNE 2022

		2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	183,777,758	160,267,724
Other Receipts	3	-	-
Total receipts		183,777,758	160,267,724
Payments for operating activities			
Compensation of Employees	4	2,637,702	2,874,157
Use of goods and services	5	15,473,575	14,284,580
Transfers to Other Government Units	6	89,791,202	70,486,596
Other grants and transfers	7	103,640,566	49,605,121
Other Payments	9	7,197,772	-
Total payments		218,740,819	137,250,454
Total Receipts Less Total Payments			
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		(34,963,059)	23,017,270
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	1,998,192	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(36,961,251)	23,017,270
Cash and cash equivalent at BEGINNING of the year	10	74,538,426	51,521,156
Cash and cash equivalent at END of the year		37,577,175	74,538,426

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 30/07/2022 and signed by:

Fund Account Manager

National Sub-County Accountant

Chairman NG-CDF Committee

Name:

PETER KIMANI
WASERIKI

Name: Nancy W NJUKU
ICPAK M/No: 24916

Name: JOHN WATHOME NDEMTU

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

X. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30TH JUNE 2022

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	b	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2021/2022				2021/2022	30/06/2022		
		Kshs		Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879		74,538,426	46,688,879	258,316,184	183,777,758	74,538,426	71.1%
Proceeds from Sale of Assets	-		-	-	-	-	-	
Other Receipts	-		-	-	-	-	-	
TOTALS	137,088,879		74,538,426	46,688,879	258,316,184	258,316,184		71.1%
PAYMENTS								
Compensation of Employees	2,500,000		1,401,962	1,800,000	5,701,962	2,637,702	3,064,260	46.3%
Use of goods and services	9,837,998		3,062,754	612,666	13,513,418	15,473,575	(1,960,157)	114.5%
Transfers to Other Government Units	68,209,000		19,311,202	4,500,000	92,020,202	89,791,202	2,229,000	97.6%
Other grants and transfers	47,341,881		48,262,348	39,776,213	135,380,442	103,640,566	31,739,875	76.6%
Acquisition of Assets	-		-	-	-	1,998,192	(1,998,192)	
Other Payments	9,200,000		2,500,160	-	11,700,160	7,197,772	4,502,388	61.5%
Funds pending approval**	-		-	-	-	-	-	
TOTALS	137,088,879		74,538,426	46,688,879	258,316,184	220,739,009	37,577,174	85.5%

**Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.

**TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

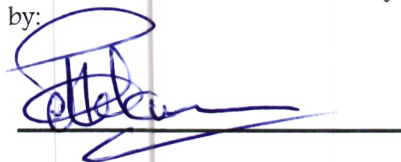
The underutilization is due to disbursement delays of funds from the NG CDF Board, and the covid-19 pandemic.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

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	37,577,174
Less undisbursed funds receivable from the Board as at 30 th June 2022	-
	-
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	37,577,174

The NGCDF-TETU Constituency financial statements were approved on 30/09 2022 and signed by:



Fund Account Manager

Name:

Peter Kamau Wasera

National Sub-County Accountant

Name: Nancy W Njuki

ICPAK M/No: 24916

Chairman NG-CDF Committee

Name: John Mathome Mwendu

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED 30TH JUNE 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 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	1,500,000	1,401,962	1,800,000	4,701,962	1,780,832	2,921,130
1.2 Committee allowances	2,725,332	1,338,126		4,063,458	4,060,000	3,458
1.3 Use of goods and services	3,000,000	-	612,666	3,612,666	3,562,776	49,890
1.4 Gratuity	1,000,000	-	-	1,000,000	766,320	233,680
1.5 NHIF	-	98,850	-	98,850	98,007	843
1.6 NSSF	-	-	-	-	90,550	(90,550)
2.0 Monitoring and evaluation						
2.1 Capacity building	2,500,000	1,387,000		3,887,000	3,887,000	-
2.2 Committee allowances	1,000,000	-		1,000,000	861,722	138,278
2.3 Use of goods and services	612,666	337,628		950,294	950,000	294
5.0 Emergency						
3.1 Primary Schools	7,192,207	7,526,661	863,787	15,582,655	13,922,207	1,660,448
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	16,300,678	34,953,345	23,400,678	74,654,701	57,323,361	17,331,340
4.3 Tertiary Institutions	13,465,500	2,183,491	12,770,000	28,418,991	15,671,748	12,747,243
4.4 Universities						
4.5 Social Security						

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
5.0 Sports	2,741,748			2,741,748	2,741,748	-
5.1						
5.2						
5.3						
6.0 Environment		2,000,000	741,748	2,741,748	2,741,748	-
6.1.Kiawaitaraji Primary School	250,000	-	-	250,000	250,000	-
6.2. Karangia Secondary School	250,000	-	-	250,000	250,000	-
6.3.Dr.Kamundia Secondary school,	200,000	-	-	200,000	200,000	-
6.4.Kaiguri Secondary school	200,000	-	-	200,000	200,000	-
6.5.Githakwa primary school	200,000	-	-	200,000	200,000	-
6.6.Dr.kamundia girls secondary school	38,462	-	-	38,462	38,462	-
6.7.Mathakwa-ini secondary school	38,462	-	-	38,462	38,462	-
6.8.Mutathi-ini primary school	38,462	-	-	38,462	38,462	-
6.9.Mutathi-ini secondary school	38,462	-	-	38,462	38,462	-
6.10.Wandumbi secondary school	38,462	-	-	38,462	38,462	-
6.11.St. mary karigu-ini secondary school	38,462	-	-	38,462	38,462	-
6.12.Kaigonde sec school	38,462	-	-	38,462	38,462	-
6.13.Kiriti secondary school	38,462	-	-	38,462	38,462	-
6.14.Njogu-ini secondary school	38,462	-	-	38,462	38,462	-
6.15.Gititu secondary school	38,462	-	-	38,462	38,462	-
6.16.Kanjora secondary	38,462	-	-	38,462	38,462	-
6.17.Gichira sec school	38,462	-	-	38,462	38,462	-
6.18.Kanjora primary school	38,462	-	-	38,462	38,462	-
6.19.Tetu NG-CDF Offices compound	38,462	-	-	38,462	38,462	-

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.20.Gatumbiro primary school	38,462	-	-	38,462	38,462	-
6.21.Gichira primary school	38,462	-	-	38,462	38,462	-
6.22.Kangaita primary school	38,462	-	-	38,462	38,462	-
6.23.Huho-ini primary school	38,462	-	-	38,462	38,462	-
6.24.Kahiga-ini primary school	38,462	-	-	38,462	38,462	-
6.25.Kiandu primary school	38,462	-	-	38,462	38,462	-
6.26.Kigogo-ini primary school	38,462	-	-	38,462	38,462	-
6.27.Kiriti primary school	38,462	-	-	38,462	38,462	-
6.28.Githakwa primary school	38,462	-	-	38,462	38,462	-
6.29.Njogu-ini primary school	38,462	-	-	38,462	38,462	-
6.30.Kiawaithanji primary school	38,462	-	-	38,462	38,462	-
6.31.Kiawaithanji secondary school	38,462	-	-	38,462	38,462	-
6.32.Mirichu Primary School	200,000	-	-	200,000	200,000	-
6.33.mutathi-ini Primary school	191,736	-	-	191,736	191,736	-
6.34.Gichira Primary School	250,000	-	-	250,000	250,000	-
6.35. NG CDF office Compound		-	-	76,924		76,924
Total						
7.0 Primary Schools Projects (List all the projects)						
7.1.Gathuthi primary school	1,500,000	-	-	1,500,000	1,500,000	-
7.2.Kiagi primary school	800,000	-	-	800,000	800,000	-
7.3.Kiawaithanji primary school	1,000,000	-	-	1,000,000	1,000,000	-
7.4.Ihithi primary school	3,000,000	-	-	3,000,000	3,000,000	-
7.5.Kangaita primary school	1,300,000	-	-	1,300,000	1,300,000	-
7.6.Githakwa primary school	1,500,000	-	-	1,500,000	1,500,000	-

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.7.Gichira Primary School	1,200,000	-	-	1,200,000	1,200,000	-
7.8.Kanjora Primary school	1,500,000	-	-	1,500,000	1,500,000	-
7.9.Gatumbiro Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Mathakwa-ini Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Kigogo-ini Primary School	-	1,000,000	-	1,000,000	1,000,000	-
School Desks (Primary Schools)	-	-	2,500,000	2,500,000	-	2,500,000
8.0 Secondary Schools Projects (List all the Projects)						
8.1.Wamagana girls high school	4,100,000	-	-	4,100,000	4,100,000	-
8.2.Wandumbi secondary school	1,500,000	-	-	1,500,000	1,500,000	-
8.3.Njogu-ini Secondary School	1,000,000	-	-	1,000,000	1,000,000	-
8.4.Ihekahuno secondary school	1,200,000	-	-	1,200,000	1,200,000	-
8.5.Dr.Kamundia Girls secondary school	3,000,000	-	2,000,000	5,000,000	5,000,000	-
8.6.Kiawaithanji secondary school	4,000,000	-	-	4,000,000	4,000,000	-
8.7.Mutathi-ini secondary school	1,200,000	-	-	1,200,000	1,200,000	-
8.8.Gaaki secondary school	7,452,250	-	-	7,452,250	7,452,250	-
8.9.Wandumbi Secondary school	7,452,250	-	-	7,452,250	7,452,250	-
8.10.Gathathi-ini Secondary School	1,300,000	-	-	1,300,000	1,300,000	-
8.11.Ngooru Secondary School	7,452,250	-	-	7,452,250	7,452,250	-
8.12.St.Joseph Wamagana Secondary School	7,452,250	-	-	7,452,250	7,452,250	-
8.13.Karigu-ini secondary school	3,000,000	-	-	3,000,000	3,000,000	-
8.14.Karangia Secondary school	1,800,000	-	-	1,800,000	1,800,000	-
8.15. Wamagana Girls High School	-	1,500,000	-	1,500,000	1,500,000	-
8.16 Gitiitu Secondary School	-	3,905,601	-	3,905,601	3,905,601	-
8.17 Gathathi-ini Secondary School	-	3,905,601	-	3,905,601	3,905,601	-

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.18. Kiandu Secondary School	-	4,000,000	-	4,000,000	4,000,000	-
8.19. ST. Joseph Wamagana Secondary School	-	4,000,000	-	4,000,000	4,000,000	-
8.20. Kiriti Secondary School	-	1,000,000	-	1,000,000	1,000,000	-
TOTAL						
9.0 Tertiary institutions Projects (List all the Projects)						
9.1 Tetu technical and vocational college	1,500,000	-	-	1,500,000	1,500,000	-
10.0 Security Projects						
Huhu-ini Assistance Chiefs Office	1,000,000	-	-	1,000,000	1,000,000	-
Karaihu Assistance chiefs office	1,400,000	-	-	1,400,000	1,400,000	-
Ihururu Police Station	1,000,000	-	-	1,000,000	1,000,000	-
Kigogo-ini Assistance Commissioner office	1,500,000	-	-	1,500,000	1,500,000	-
Gichira Police Post	-	1,500,000	-	1,500,000	1,500,000	-
National Police Service Sub County Hqts	-	-	2,000,000	2,000,000	2,000,000	-
Total						
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
TOTAL						
12.0 Others	-	-	-	-	-	-
12.1 Strategic Plan	-	160	-	160	-	160
12.2 Innovation Hub	-	-	-	-	-	-
Funds pending approval**	-	-	-	-	-	-
NG-CDF Perimetre wall	2,000,000	-	-	2,000,000	1,998,192	1,808
Nyeri hill forest road	4,000,000	-	-	4,000,000	3,999,072	928
kiamugwe nyakahiti road	3,200,000	-	-	3,200,000	3,198,700	1,300-
NG CDF Parking Bay	-	2,500,000	-	2,500,000	2,500,000	-
Total	137,088,879	74,538,426	46,688,879	258,316,183	220,739,009	37,577,174

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

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 (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

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

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 01 June 2021 for the period 1st July 2021 to 30th June 2022 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 2022.

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.

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2021-2022	2019-2020
	Kshs	Kshs
NGCDF Board		
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. B126014	-	13,000,000
AIE NO. B105101	-	11,000,000
AIE NO. B126306	-	8,000,000
AIE NO. B126014	-	13,000,000
AIE NO. B105940	22,000,000.00	-
AIE NO. B105568	44,000,000.00	-
AIE NO. B154441	18,000,000.00	-
AIE NO. B154220	16,000,000.00	-
AIE NO. B165875	12,000,000.00	-
AIE NO. B128712	5,000,000.00	-
AIE NO. B154495	20,088,879.00	-
AIE NO. A888501	13,688,879.00	-
AIE NO. B105300	33,000,000.00	-
TOTAL	183,777,758	160,267,724

2. PROCEEDS FROM SALE OF ASSETS

	2021-2022	2020-2021
	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	-	-

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2021-2022	2020-2021
	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

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,780,832	2,785,597
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	766,320	-
Employer Contributions Compulsory national social security schemes	90,550	88,560
Total	2,637,702	2,874,157

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	267,064
Utilities, supplies and services	-	1,121,100
Electricity	-	--
Water & sewerage charges	28,735	-
Office rent		-
Communication, supplies and services	1,520,000	37,400
Domestic travel and subsistence	500,000	51,850
Printing, advertising and information supplies & services	234,735	2,125,339
Rentals of produced assets	-	-
Training expenses	2,956,754	4,334,136
Hospitality supplies and services	326,754	533,485
Other committee expenses	-	-
Committee allowance	4,725,332	4,445,101
Insurance costs	175,305	192,462
Specialised materials and services	-	-
Office and general supplies and services	1,775,579	253,706
Fuel , oil & lubricants	-	-
Other operating expenses	-	270,000
Bank service commission and charges	93,488	68,191
Other Operating Expenses	2,500,000	584,745
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	636,893	-
Routine maintenance- other assets	-	-
TOTAL	15,473,575	14,284,580

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2021-2022	2020-20201
	Kshs	Kshs
Transfers to primary schools (see attached list)	15,800,000	14,200,000
Transfers to secondary schools (see attached list)	72,491,202	52,286,596
Transfers to tertiary institutions (see attached list)	1,500,000	4,000,000
TOTAL	89,791,202	70,486,596

7. OTHER GRANTS AND OTHER PAYMENTS

	2021-2022	2020-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	57,323,361	25,000,000
Bursary – tertiary institutions (see attached list)	15,671,748	5,593,389
Bursary – special schools (see attached list)	-	320,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	98,007	42,700
Security projects (see attached list)	8,400,000	6,700,000
Sports projects (see attached list)	2,741,748	4,489,102
Environment projects (see attached list)	5,483,496	4,158,171
Emergency projects (see attached list)	13,922,207	3,301,759
TOTAL	103,640,566	49,605,121

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings		-
Construction of Buildings	1,998,192	-
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	1,998,192	

9. OTHER PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Roads	7,197,772	-
TOTAL	7,197,772	-

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2021-2022	2020-2021
	Kshs	Kshs
	Kshs (30/6/2022)	Kshs (30/6/2021)
Cooperative Bank Nyeri A/C NO.01141032528500		
Family Bank Nyeri A/C NO. 55000048301	37,577,174	74,538,426
	-	-
Total	37,577,174	74,538,426
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total		
<i>[Provide cash count certificates for each]</i>		

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

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</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Total</i>				

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

12A. RETENTION

	2021-2022	2020-2021
	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	-	-

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	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	-	-

[Provide short appropriate explanations as necessary]

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

13. BALANCES BROUGHT FORWARD

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	74,538,426	51,521,155
Cash in hand	-	-
Imprest	-	-
Total	74,538,426	51,521,155

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	-	-

****** *The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)*

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST*

	2021-2022	2020-20201
	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	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2021 – 2022	2020 – 2021
	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	-	-



TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2021-2022	2020-20202
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2021-2022	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2021-2022	2021-2022
	Kshs	Kshs
Compensation of employees	3,064,260	2,426,426
Use of goods and services	539,843	(4,260,086)
Amounts due to other Government entities (see attached list)	2,229,000	25,017,904
Amounts due to other grants and other transfers (see attached list)	31,739,875	92,733,076
Acquisition of assets	-	5,309,984
Others (<i>NG CDF Parking</i>)	4,196	-
Funds pending approval		
	37,577,174	121,227,304



TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2022
	Kshs	Kshs
PMC account balances (see attached list)	-	38,952,636
	-	-
	24,406,640	38,952,636



TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
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					



TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.			-	
2.			-	
3.			-	
	Sub-Total		-	
	Grand Total		-	



TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/22	Comments
Compensation of employees		3,064,260	2,426,426	
Use of goods & services		539,843	-4,260,086	
Amounts due to other Government entities		31,739,875	25,017,904	
		-	-	
		-	-	
		-	-	
Sub-Total		35,343,978	23,184,244	
Amounts due to other grants and other transfers		2,229,000	92,733,078	
		-	-	
		-	-	
		-	-	
Sub-Total		2,229,000	92,733,078	
Acquisition of assets		-	5,309,984	
		-	-	
Others (NG CDF Parking)		4,196	-	
		-	-	
		-	-	
		-	-	
Sub-Total		4,196	5,309,984	
Funds pending approval		-	-	
Grand Total		37,577,174	121,227,304	

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2021/22	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	27,500,000	-	-	27,500,000
Buildings and structures	6,322,960	-	-	6,322,960
Transport equipment	743,892	-	-	743,892
Office equipment, furniture and fittings	1,787,651	-	-	1,787,651
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	36,354,503	-	-	36,354,503

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2022

PMC	Date Account Opened	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Gachatha High School		Family Bank	055000022847		13,493.00
Gathaiti Assistant Chiefs	16/10/2020	Family Bank	055000049444	562,315.40	645,871.20
St. Marys Kariguini Secondary School	28/10/2020	Family Bank	055000049484	379,997.91	380,462.66
Mathakwa-ini Secondary School		Family Bank	055000012843	-	4,491,571.77
Ngooru Secondary School	24/12/2019	Family Bank	055000032524	1,556,714.25	336,429.00
Kiriti Secondary School		Family Bank	055000046780	-	484,622.72
Kanjora Secondary School	16/03/2021	Family Bank	055000031279	531,223.50	4,000,000.00
Wamagana Girls Secondary School		Family Bank	055000018718	-	1,474,063.00
Gakere Secondary School		Family Bank	055000047228	-	2,729,947.95
Wandumbi Secondary School	28/03/2019	Family Bank	055000010669	12,538.40	199,738.00
Kiawaithanji Secondary School	15/09/2019	Family Bank	055000010716	4,555,115.12	2,621,414.00
Gititu Primary School		Family Bank	055000024798	-	999,988.00
Kanjora Primary School	19/02/2021	Family Bank	055000022915	25,360.45	107,598.25
Kiawaithanji Primary School	23/12/2019	Family Bank	055000042014	1,000,557.25	1,000,000.00
Tetu Technical & Vocational College	13/05/2019	Family Bank	055000047179	1,571,934.45	2,252,565.10
Kiandu Secondary School	29/03/19	Family Bank	055000046945	100,178.72	16,712.80
Kiandu Primary School		Family Bank	055000034816	-	2,019,478.00
Gaithuri Primary School		Family Bank	055000051246	-	1,000,000.00
Mathakwa-ini Primary School	6/05/2021	Family Bank	055000050529	1,514,264.95	1,000,000.00
Kiawaithanji Assistant Chief		Family Bank	055000050750	-	1,000,000.00
Tetu CIPU Offices	23/04/2021	Family Bank	055000050455	64,200.30	107,132.59
Thegenge Chiefs Office		Family Bank	055000051273	-	500,000.00



TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

PMC	Date Account Opened	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Njogu-ini Secondary School		Family Bank	055000051211	911,370.78	3,000,300.00
Gichira Secondary School		Family Bank	055000012903	-	1,488,585.60
Githakwa Primary School	30/06/2021	Family Bank	055000051362	30,337.15	2,700,000.00
Kangaita Primary School	22/06/2021	Family Bank	055000051259	64,329.85	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	30/06/2021	Family Bank	055000051363	12,812.40	1,000,000.00
Ndugamano Police Post		Family Bank	55000046059	-	-
Gatumbiro Primary School	31/05/2022	Family Bank	055000054762	78,569	-
Gathuthi Primary School	31/05/2022	Family Bank	055000054760	918,703	-
Kiaigi Primary School	7/06/2022	Family Bank	055000054794	800,000	-
Gichira Primary School	9/06/2022	Family Bank	055000054809	1,200,000	-
DR. Kamundia Girls High School	24/09/2021	Family Bank	055000053011	974,389.40	-
Kigogo-ini Ass. Chiefs Office	15/06/2022	Family Bank	055000054851	6,017	-
KARAIHU ASS CHIEF	24/03/2022	Family Bank	055000054226	125,763.00	-
HUHO-INI ASS CHIEF	22/06/2022	Family Bank	055000054908	1,000,000.00	-
Karangia Secondary School	25/05/2022	Family Bank	055000054717	1,800,200.00	-
GATHUNGO PRIMARY SCHOOL	24/5/2022	Family Bank	055000054710	1,000,000	-
KANGAITA CHIEFS OFFICE	22/07/2021	Family Bank	055000051259	64,329.85	-
ST PAULS GITHAKWA SEC	4/10/2018	Family Bank	055000022488	1,247,085.00	-
KARO PRY	16/12/2021	Family Bank	055000053606	128,487.80	-
NATIONAL POLICE	2/12/2021	Family Bank	055000053492	358,975.80	-

TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022

PMC	Date Account Opened	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
SERVICE/TETU SUB COUNTY POLICE HEADQUATERS NG-CDF PROJECT					
GICHIRA POLICE STATION	7/12/2021	Family Bank	055000053560	1,999.45	-
IHURURU POLICE STATION	25/05/2022	Family Bank	055000053826	50,081.00	-
ITHEKAHUNO SEC SCHOOL	22/03/2022	Family Bank	055000054206	1,200,000.00	-
NGCDF PARKING BAY	10/11/2021	Family Bank	055000053323	131,223.70	-
KIGOGO-INI PRIMARY SCHOOL	24/05/2019	Family Bank	055000046945	112,988.64	-
ST JOSEPH WAMAGANA SEC SCHOOL	5/10/2021	Family Bank	055000053085	430,176.55	-
				24,406,640	38,952,635.57

**TETU Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2022**

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/TETU NG CDF/2020/2021 (23)	1. Budgetary Control and Performance. 2. Unresolved Prior Year Matters 3. Anomalies in Projects 4. Excess Allocation of Administration Expenses	This is caused by delayed disbursement from the National Treasury. The prior year matters were resolved by the management. The anomalies have been rectified. This resolved and was as a result of previous balances.	CDF Board NG CDFC	Resolved Resolved

