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<b>REPORT</b>	
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CLERK-AT THE TABLE:	Fenlays Muriuki

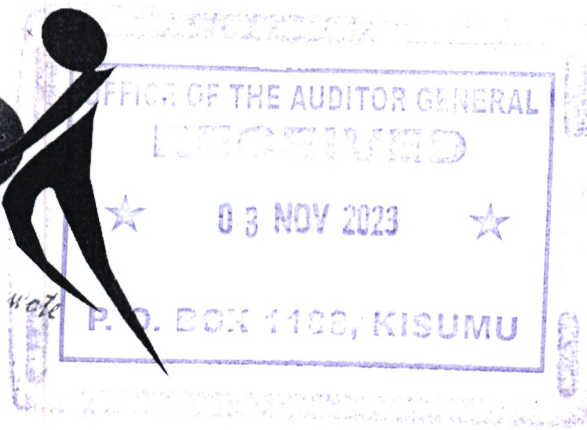
**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
KISUMU CENTRAL CONSTITUENCY**

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





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KISUMU CENTRAL CONSTITUENCY  
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2022

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

#### Vision

Equitable Socio-economic development countrywide

#### Mission

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

#### Core Values

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

#### Functions of NG-CDF Committee

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

##### (b) Key Management

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

- i. National Government Constituencies Development Fund Board (NGCDFB)

ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Beryl Achieng
2.	Sub-County Accountant	Wycliffe Khamatti
3.	Chairman NGCDFC	Millicent Atieno Omollo
4.	Member NGCDFC	Silas Diang'a

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kisumu Central Constituency NGCDF. 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) Kisumu Central Constituency NGCDF Headquarters

P.O. Box 1077-40100  
Tom Mboya Estate  
Behind Golden elites premier School  
Kisumu, Kenya

(f) Kisumu Central Constituency NGCDF Contacts

Telephone: (254) 722359230  
E-mail: [twasike@ngcdf.go.ke](mailto:twasike@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

(g) Kisumu Central Constituency NGCDF Bankers  
Cooperative Bank of Kenya Ac No-01141495135700  
Kisumu East Branch  
P.o Box 1077-40100  
Kisumu

(h) Independent Auditors

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

(i) Principal Legal Adviser

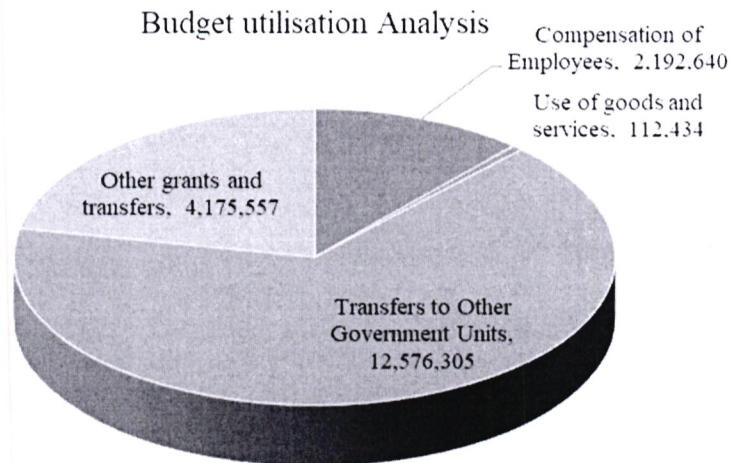
The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

II. NG-CDFC Chairperson's Report



Millicent Atieno Omollo-Chairperson

I present our constituency Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2022. The actual receipt from the NGCDF board for the year 2021/2022 was Kshs137, 088,879 against the annual budget (allocation) of Kshs137, 088,879. An additional Kshs. 34, 188,879 was received in relation to the previous financial years. By the closure of the financial year, a balance of Ksh. 6,217,078 from previous years had not been received as elaborated in the appropriation summary (see graph on appropriation of the budget utilization). Even so, the absorption rate was above average with a utilization rate of 91% overall as indicated by the appropriation analysis summary (see the graphs below). This is an increase of 24% from last financial year's absorption rate pointing to a range of improvement measures in implementation of budget in line with the approved codelist and the performance contract.



**Budget Utilization Difference Analysis**



Our commitment to achieve our dream of being the model constituency in Kenya by bringing all the essential services to the people has been our main motivation for the continued good performance under the difficult operating environment.

Some of the key achievements during this financial year included disbursement of funds to different government agencies, that is, 11 primary schools (Ksh. 51,079,839.66), 8 secondary schools (Kshs 74,369,747) and Ksh. 1,500,000 to 1 security project thus giving total transfer to other government institutions of Kshs. 126,949,587. We were also able to disburse a total of Kshs 39,184,999 to various secondary schools and tertiary institutions benefitting more than 3,000 students who some are partially and some fully sponsored thus indicating how education wise the NG-CDF fund is impacting on lives of the Kenyans with specific reference to Kisumu Central constituents.

The following sample photos portrays the projects that were achieved in the just ended FY 21/22;



**Construction of Southern Sublocation-Assistant chiefs office**



Lions High School-Construction of Ablution Block



Construction of a storey building made of 6no. Classrooms at Obinju Kanykavar Primary School



**St. Theresa's Girls Secondary School-construction of Administration block**



**Joel Omino Secondary School-multipurpose hall/library block**

### Challenges

During the year, it was noticed that there are given projects that irrespective of the feasibility study and all the required due diligence before proposing, they still pose challenges. For instance, this was experienced in Market Milimani ward at Southern Sub location Assistant chief's office where the project was allocated funds. However, the land to construct the same office took a lot of time

***Kisumu Central Constituency***

***National Government Constituencies Development Fund (NGCDF)***

***Annual Report and Financial Statements for The Year Ended June 30, 2022***

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before being handed over. The latter challenge slowed down the implementation. Despite the latter challenge, Kisumu Central CDF was able to implement the said project after the DCC showed us the site.

Additionally, most of the Kisumu Central residents live below poverty line and fully depend on bursary.

Moreover, majority of youth are unemployed and thus depend on motorbike to earn a living at the same time, they lack legal riding/driving licences.

**Recommendations**

- a) The NG-CDFC should often allocate maximum bursary funds to be able to reach more beneficiaries' within the constituency.
- b) During proposal submission, bursary allocation should include funds to facilitate driving/motorbike training to aid train the youth.

.....  
Name: Millicent Atieno Omollo  
CHAIRPERSON NGCDF  
COMMITTEE

III. Statement of Performance Against Predetermined Objectives for FY2021/22

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 *Kisumu Central Constituency 2018-2022* plan are to:

- a) To institutionalize and to continue to build capacity of Kisumu Central Constituency
- b) To increase access to education and training opportunities
- c) To develop infrastructure aimed at improving living conditions of the constituents
- d) To promote social and cultural development
- e) To promote access to information, communication and technology to accelerate development and skills development
- f) To reduce insecurity within the constituency
- g) To improve the environment

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 improve learning facilities by constructing new classrooms and equipping them, renovating dilapidated structures, modernising libraries and laboratories, construction of ablution and administration blocks, better management of bursary funds	-Increase access to education and training opportunities	<ul style="list-style-type: none"><li>- Students benefits from bursary yearly</li><li>- Number of Primary schools, secondary schools and tertiary institution projects</li></ul>	- More than 3,000 students benefited from bursary -In FY 21/22 number of new classrooms increased by 32, in the following schools/institutions; Dunga Primary, Obinju Kanyakwar Primary school, Joyland Special Primary School, Kosawo Secondary and Pand pieri Primary School

**Kisumu Central Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2022**

				-In the FY 21/22, there was also a new administration block consisting of 16No offices constructed at St. theresa's girls high school
Security	Renovation of police post, construction of chiefs' camps, Dos office, chief and Assistant chief's office across the constituency	-Availability of security in the communities to curb criminal activities	-Number of Police stations infrastructure - Number of Chiefs offices - Number of DO's offices	Construction of 1 chief's office (Southern Sub-location Assistant chief's office) completed and one other chiefs' offices are ongoing.
Environment	Planting trees, supplying and installation of tanks	-Tanks installed	Number of institution that have benefited from Trees planting -Number of schools with water reserves	-In FY 2021/2022 10 tanks have been installed in secondary and primary schools thus; Pand pieri Primary School, Joyland Primary Special School, Joel Omino Secondary School (2 tanks), Xaverian Primary School, Kisumu Union Primary School, Nanga primary school, Arya primary school, Ken Obura Secondary, and Lions Secondary school
Sports	Empower and develop youth and special groups	- Number of youth groups benefiting from the sports programme	-Number of sports tournament sponsored by the constituency fund -Number of teams who benefited from sports uniforms	-In FY 2021/2022, sports uniforms were bought and issued to some teams within the constituency.
Emergency	Avoid potential losses from hazards	Eliminate/reduce possibility of risk occurring	Preparedness by budgeting for emergency funds	-In FY 2021/2022 emergency activities were implemented; purchase and distribution of face masks and hand sanitizers

IV. Environmental and Sustainability Reporting

Kisumu Central 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 Kisumu Central NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. Education and Training: Kisumu Central 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## 2. Environmental performance

Environmental policy is the commitment of an organization or government to the laws, regulations and other policy mechanisms concerning environmental issues. Kisumu central NG-CDF has drafted an environmental policy on:-

- a) Increasing of the number of trees in the constituency by ensuring that in every year funds on planting of trees are allocated to schools and parks within he constituency.
- b) Ensuring that the constituency observe the international environmental day every year.
- c) Ensuring that water reserves are installed every year on CDF projects to promote harvesting of water.

### Success of the policy.

Kisumu Central NGCDF was able to install more than 10 water reserves in various institutions (both secondary and primary schools). Besides, due to continued planting of trees especially in parks, primary and secondary schools, the ground cover has been enhanced reducing the soil erosion. It is also evident that the weather patterns have been enhanced due to the increased number of trees in the constituency. The communities have been aroused on the need to conserve environment based on the benefits witnessed over time.

### Short comings

One of the shortcomings of the environmental policy in Kisumu central is sustainability of the projects. Majority of the trees planted in parks are left to the County Government and thus follow ups are supposed to be done by the local authorities which leaves the trees planted prone to drying. Schools administration have perceptions that the planted trees are for the CDF and therefore, they don't engage to the extent required in ensuring that planted trees are maintained thus many trees end up drying with the ones which survives getting retarded growth. Finally, getting approvals for environmental projects is a challenge being that environmental project is under CDF while the point of implementation is at the devolved units therefore causing delays.

### 3. Employee welfare

We invest in providing the best working environment for our employees. Kisumu Central 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. Kisumu Central 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.

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-

Kisumu Central 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.

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 interest

5. Community Engagements-

Kisumu Central 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.

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

.....  
Beryl Achieng

FAM



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-Kisumu Central 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, 2022. 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-Kisumu Central 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, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kisumu Central 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.

***Kisumu Central Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022***


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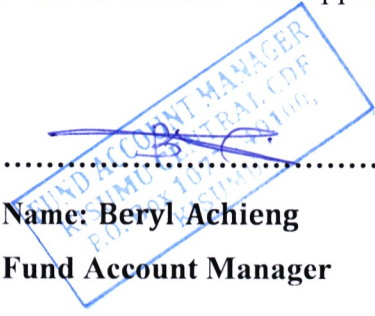
The Accounting Officer in charge of the NGCDF Kisumu Central Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were 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- Kisumu Central Constituency financial statements were approved and signed by the Accounting Officer on 13<sup>th</sup> September 2023.

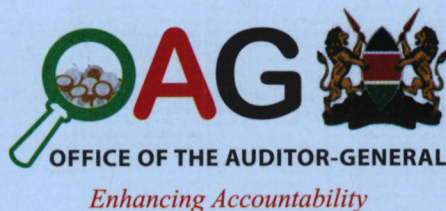
.....  
**Name: Millicent Atieno Omollo**  
**Chairperson – NGCDF Committee**

.....  
  
**Name: Beryl Achieng**  
**Fund Account Manager**



# REPUBLIC OF KENYA

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KISUMU CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022**

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### **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, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

The accompanying financial statements of National Government Constituencies Development Fund – Kisumu Central Constituency set out on pages 1 to 34, which

comprise of the statement of financial assets 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, have been audited on my behalf by Olubi Dennis & Associates auditors appointed under Section 23 of the Public Audit Act, 2015. The auditors have duly reported to me the results of their audit and on the basis of their report, I am satisfied that all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit were obtained.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Constituencies Development Fund – Kisumu Central 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Unsupported Disbursement of Bursary**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfer payments of Kshs.56,254,175 out of which Kshs.19,503,500 was paid as bursary to a driving school. The payments were in respect of four cohorts of students sent to the school during the year under review. However, no acknowledgement from the beneficiary institution confirming receipt of the funds was provided for audit.

In the circumstances, the accuracy, completeness, and regularity of the disbursement of bursaries amounting to Kshs.19,503,500 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kisumu Central 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 qualified 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 reflects final receipts budget and actual on a comparable basis of Kshs.211,813,001 and Kshs.205,595,924 respectively, resulting to

shortfall of Kshs.6,217,078 or 3% of the approved budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.211,813,001 and Kshs.192,756,065 respectively, resulting in an under-expenditure of Kshs.19,056,936 or 9% of the budget. In addition, the receipts utilization percentage is inaccurately reported in the statement of appropriation as 25% instead of 97%.

The under-funding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Kisumu Central Constituency during the year under review

## 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 on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### Basis for Conclusion

#### 1. Delayed Completion of NG-CDF Projects

##### 1.1 Kosawo Secondary School

The Fund Management awarded a contract for the construction of Kosawo Secondary School on 26 November, 2020 at a contract sum of Kshs.97,244,559 for a contract period of two years with the date of completion expected to be 26 November, 2022. Review of payment records revealed that works were at 73% level of completion and Kshs.71,358,099 had been paid as at 30 June, 2022. However, physical verification of the project on 24 July, 2023 revealed that the contractor was not on site and no works were on going. Management did not provide evidence for extension of the work.

##### 1.2 St. Theresa's Girls Secondary School - Construction of Dormitory Block

Review of project file for the Construction of a 200 capacity Dormitory Block at St. Theresa's Girls Secondary School revealed that the contract was initially awarded to company at a contract sum of Kshs.12,177,660 on 20 January, 2022. However, the contract was terminated by mutual consent on 7 June, 2022 after Kshs.3,395,273 having been paid and a new contract awarded on 12 July, 2022 at a contract sum of Kshs.10,578,887 for a contract period of seven (7) months. Physical verification of the project on 24 July, 2023 revealed that the project was incomplete as tiling, plumbing, painting and installation of balcony grills had not been done. Management did not provide a valid extension of the contract period.

In the circumstances, the public may not obtain value for the resources already spent on these projects if they are not completed and put to their intended purposes.

## 2. Project Implementation Status

During the year under review the National Government Constituency Development Committee (CDFC) budgeted to implement twenty-two (22) projects at a total cost of with total estimated cost of Kshs.124,750,880 under security, education, sports and environment sectors. However, only eighteen (18) projects had been completed while four (4) Projects were still ongoing.

In the circumstances, failure to complete projects as planned may have also resulted to a negatively impacted on service delivery to the public.

## 3. Poor Workmanship of Renovation at St. Vitalis Nanga Primary School

The Fund management awarded renovation works at St. Vitalis Nanga Primary School to a local contractor on 22 November, 2021 for a contract period of eight weeks at a contract sum of Kshs.5,997,896. The scope of works included renovation of the roof, internal finishes, external finishes and windows of eleven classrooms. Review of records and physical inspection of the works revealed that Kshs.5,874,356 had been paid but the works done were sub-standard as window panes had fallen off in most of the class rooms.

In the circumstances, value for money realized on the resources spent on the renovation works could not be confirmed.

## 4. Failure to Withhold Income and Value Added Taxes

During the year the Fund Management made payments to various contractors. However, review of sampled payments totaling Kshs.43,744,844 revealed that no deductions were made in respect to income tax and VAT taxes on the invoices as tabulated below:

<b>Project</b>	<b>Details</b>	<b>Amount (Kshs.)</b>
Kosawo Secondary School	Payment towards construction of a new secondary school	32,078,833
Xaverian Secondary School	Proposed Construction of 10 door ablution block	2,394,380
M.M Shah Primary	Renovation of 3 door classrooms	1,222,484
Arina Primary School	Construction of 10 door pit latrines	2,174,791
St. Vitalis Nanga Primary	Renovation of classrooms	5,874,356
<b>Total</b>		<b>43,744,844</b>

In the circumstances, the Fund is in violation of the law and risks being penalized for failure to withhold the taxes.

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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Untagged Assets**

Annex 4 to the financial statements reflects a summary of fixed assets with a historical cost carried forward of Kshs.12,039,271. However, physical verification of the assets revealed that the office equipment, furniture and fittings and ICT Equipment were not tagged making identification of assets difficult.

In the circumstances, internal controls over, assets were not effective.

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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue 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 following the authorities which govern them, and that public resources are applied in an effective way.

The Constituency Management Committee is responsible for overseeing the Fund's 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 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 controls would not necessarily disclose all matters in the internal controls 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 controls may not prevent or detect misstatements and instances of noncompliance. 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 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**

**23 November, 2023**

VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

**I. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	171,277,758	176,566,686
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>171,277,758</b>	<b>176,566,686</b>
<b>PAYMENTS</b>			
Compensation of employees	4	5,278,811	5,641,878
Use of goods and services	5	5,773,493	5,877,043
Transfers to Other Government Units	6	125,449,587	86,083,570
Other grants and transfers	7	56,254,175	52,337,023
Acquisition of Assets	8	-	-
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>192,756,065</b>	<b>149,939,514</b>
<b>SURPLUS/DEFICIT</b>		<b>(21,478,307)</b>	<b>26,627,172</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 13<sup>th</sup> September 2023 and signed by:

Fund Account Manager

Name: Beryl Achieng

National Sub-County  
Accountant

Name: Wycliffe Khamatti

Chairman NG-CDF  
Committee

Name: Millicent Atieno Omollo

**SUB-COUNTY ACCOUNTANT  
KISUMU CENTRAL**

III. Statement of Assets and Liabilities As At 30<sup>th</sup> June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	12,839,859	34,318,166
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>12,839,859</b>	<b>34,318,166</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>12,839,859</b>	<b>34,318,166</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>NET FINANCIAL ASSETS</b>		<b>12,839,859</b>	<b>34,318,166</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July 2021	13	34,318,166	7,489,186
Prior year adjustments	14	-	201,808
Surplus/Deficit for the year		(21,478,307)	26,627,172
<b>NET FINANCIAL POSITION</b>		<b>12,839,859</b>	<b>34,318,166</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 13<sup>th</sup> September 2023 and signed by:

Fund Account Manager

Name: Beryl Achieng

National Sub-County  
Accountant

Name: Wycliffe Khamatti

Chairperson NG-CDF  
Committee

Name: Millicent Atieno Omollo

*R4205*  
SUB-COUNTY ACCOUNTANT  
KISUMU CENTRAL

IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	171,277,758	176,566,686
Other Receipts	3	-	-
		<b>171,277,758</b>	<b>176,566,686</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	5,278,811	5,641,878
Use of goods and services	5	5,773,493	5,877,043
Transfers to Other Government Units	6	125,449,587	86,083,570
Other grants and transfers	7	56,254,175	52,337,023
Other Payments	9	-	-
		<b>192,756,065</b>	<b>149,939,514</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	201,808
<b>Net Adjustments</b>		-	201,808
<b>Net cash flow from operating activities</b>		<b>(21,478,307)</b>	<b>26,828,980</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
<b>Net cash flows from Investing Activities</b>		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(21,478,307)</b>	<b>26,828,980</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>10</b>	<b>34,318,166</b>	<b>7,489,186</b>
<b>Cash and cash equivalent at END of the year</b>		<b>12,839,859</b>	<b>34,318,166</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 13<sup>th</sup> September 2023 and signed by:

Fund Account Manager

National Sub-County Accountant

Chairperson NG-CDF Committee

Name: Beryl Achieng

Name: Wycliffe Khamatti

Name: Millicent Omollo Otieno

**Kisumu Central Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>	2021/2022	Previous years - Outstanding Disbursements	2021/2022			
Transfers from NG-CDF Board	137,088,879	40,405,957	211,813,001	205,595,924	6,217,078	25.0%
Proceeds from Sale of Assets	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>40,405,957</b>	<b>211,813,001</b>	<b>205,595,924</b>	<b>6,217,078</b>	<b>97.1%</b>
<b>PAYMENTS</b>						
Compensation of Employees	6,819,076	-	7,471,451	5,278,811	2,192,640	70.7%
Use of goods and services	5,518,923	-	5,815,765	5,773,493	42,272	99.3%
Transfers to Other Government Units	72,458,672	36,988,933	138,025,892	125,449,587	12,576,305	90.9%
Other grants and transfers	52,292,208	3,417,023	60,499,894	56,254,175	4,245,719	93.0%
Acquisition of Assets	-	-	-	-	-	0.0%
Other Payments	-	-	-	-	-	
<b>TOTAL</b>	<b>137,088,879</b>	<b>40,405,957</b>	<b>211,813,001</b>	<b>192,756,065</b>	<b>19,056,936</b>	<b>91.0%</b>


*Additional Information*

*The excess expenditure in appropriation account is as a result of funds that were not yet received from the Board as at close of the FY 2020/2021 which were later received in the FY 2021/2022.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities

Description	Amount
Budget utilisation difference totals	19,056,936
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2022	(6,217,078 )
	12,839,858
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	12,839,858

The Constituency financial statements were approved on 13<sup>th</sup> September 2023 and signed by:

  
 Fund Account Manager  
 Name: Beryl Achieng

  
 National Sub-County Accountant

Name: Wycliffe Khamatti

Chairperson NG-CDF Committee

Name: Millicent Atieno Omollo



SUB-COUNTY ACCOUNTANT  
 KISUMU CENTRAL

X. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> 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 Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	6,819,076	652,375	-	7,471,451	5,278,811	2,192,640
1.2 Committee allowances	520,000	2,882	-	522,882	514,779	8,103
1.3 Use of goods and services	886,257	96,028	-	982,285	895,162	87,123
Total	8,225,333	751,285	-	8,976,618	6,688,752	2,287,866
2.0 Monitoring and evaluation						
2.1 Capacity building	1,272,666	14,681	-	1,287,348	1,284,000	3,348
2.2 Committee allowances	728,000	-	-	728,000	719,640	8,360
2.3 Use of goods and services	2,112,000	183,250	-	2,295,250	2,289,750	5,500
Total	4,112,666	197,931	-	4,310,598	4,293,390	17,208
3.0 Emergency						
3.1 Primary Schools						
3.2 Secondary schools						
3.3 Other Government units	7,192,207	339	-	7,192,546	7,190,595	1,951
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	-	-	-	-	-	-
Total	7,192,207	339	-	7,192,546	7,190,595	1,951
4.0 Bursary and Social Security						
4.1 Secondary Schools	25,000,001		3,151,056	28,151,057	22,560,999	5,590,058

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			
4.2 Tertiary Institutions	15,000,000	3,253,946	2,981,073	21,235,019	16,623,700	4,611,319
4.3 Social Security	-	-	-	-	-	-
4.4 Special Needs	-	-	-	-	-	-
Total	40,000,001	3,253,946	6,132,129	49,386,076	39,184,699	10,201,377
5.0 Sports	2,500,000	36,378	-	2,536,378	2,535,040	1,338
5.1	-	-	-	-	-	-
Total	2,500,000	36,378	-	2,536,378	2,535,040	1,338
6.0 Environment						
Pand Pieri Primary School	260,000	-	-	260,000	260,000	-
Joyland Primary Special school	260,000	-	-	260,000	260,000	-
Xaverian Primary School	260,000	-	-	260,000	260,000	-
Kisumu Union Primary School	260,000	-	-	260,000	260,000	-
St. Vitalis Nanga Primary School	260,000	-	-	260,000	260,000	-
Arya Primary School	260,000	-	-	260,000	260,000	-
Ken Obura Secondary School	260,000	-	-	260,000	260,000	-
Lions High School	260,000	-	-	260,000	260,000	-
Joel Omino Secondary School	520,000	-	-	520,000	520,000	-
Total	2,600,000	-	-	2,600,000	2,600,000	-

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			
7.0 Primary Schools Projects						
Arina Primary School	2,200,000	-	-	2,200,000	2,200,000	-
Arina Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Joel Omino Primary School	4,678,874	-	-	4,678,874	4,678,874	-
Kisumu Union Primary School	6,055,299	-	-	6,055,299	6,055,299	-
M.M Shah Primary School	1,230,497	-	-	1,230,497	1,230,497	-
Pand Pieri Primary School	10,000,000	-	-	10,000,000	7,200,000	2,800,000
St. Vitalis Nanga Primary School	6,000,000	-	-	6,000,000	6,000,000	-
Dunga Primary School	2,400,000	-	1,058,036	3,458,036	3,458,036	-
Obinju-Kanyakwar Primary School	-	-	9,627,134	9,627,134	9,627,134	-
Mathew Ondiek Primary School	-	-	1,750,000	1,750,000	1,750,000	-
Arina Primary School	-	500,000	-	500,000	500,000	-
Manyatta Primary School	-	2,200,000	-	2,200,000	2,200,000	-
St. Vitalis Nanga Primary School	-	-	2,180,000	2,180,000	2,180,000	-
Joyland Primary Special school	-	3,000,000	-	3,000,000	3,000,000	-
Total	33,564,670	5,700,000	14,615,170	53,879,840	51,079,840	2,800,000
8.0 Secondary Schools Projects						
Lions High School	2,300,000			2,300,000	2,300,000	-

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			
St. John Chrisostom Kudho Sec	2,000,000			2,000,000	2,000,000	-
St. Theresa's Girls High School	6,000,000			6,000,000	3,800,000	2,200,000
Xaverian Secondary School	2,400,000			2,400,000	2,400,000	-
St. Ignatius Loyola Sec- Magadi	2,380,000			2,380,000	2,380,000	-
Joel Omino Secondary School	500,000			500,000	500,000	-
Joel Omino Secondary School		4,916,976	3,000,000	7,916,976	7,916,976	-
Kosawo Secondary School	20,000,000	14,488,859	8,056,568	42,545,427	42,545,427	-
Bishop Abiero Shaurimoyo Sec	-	3,472,451	-	3,472,451	3,472,451	-
Lions High School	-	-	2,566,034	2,566,034	2,566,034	(0)
St. Theresa's Girls High School	-	-	4,488,859	4,488,859	4,488,859	-
Total	35,580,000	22,878,286	18,111,461	76,569,747	74,369,747	2,200,000
9.0 Tertiary institutions Projects				-	-	-
Total	-				-	-
10.0 Security Projects						
Southern Sub location Ass. Chief's office	-	1,500,000	89,109	1,589,109	1,500,000	89,109
Southern Sub location Ass. Chief's office			684,489	684,489	-	684,489
Kanyakwar Assistant chiefs	-	-	773,598	773,598	-	773,598

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			
office						
National Treasury Kisumu Central Sub county	1,772,225	-	-	1,772,225	1,772,225	-
National Treasury Kisumu Central Sub county	1,541,778	-	-	1,541,778	1,541,777	0.58
Total	3,314,003	1,500,000	1,547,196	6,361,199	4,814,003	1,547,196
11.0 Acquisition of assets				-	-	-
Total	-	-	-	-	-	-
12.0 Other payments				-	-	-
Total	-	-	-	-	-	-
13.0 unallocated fund						
Unapproved projects						
AIA						
PMC savings						
Total	137,088,879	34,318,166	40,405,957	211,813,001	192,756,065	19,056,936

#### XI. Significant Accounting Policies

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

##### 1. Statement of Compliance and Basis of Preparation

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

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

##### 2. Reporting Entity

The financial statements are for the NGCDF-Kisumu Central 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.

### *Significant Accounting Policies continued*

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.

### ***Significant Accounting Policies continued***

#### 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.

***Significant Accounting Policies continued***

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.

***Significant Accounting Policies continued***

7. Accounts Receivable

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

8. Accounts Payable

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

## ***Significant Accounting Policies continued***

### **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 30<sup>th</sup> June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> 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 30<sup>th</sup> June 2022.

***Significant Accounting Policies continued***

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.

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO.B138870		15,000,000
AIE NO.B124566		9,000,000
AIE NO.B132202		6,000,000
AIE NO.B128458		8,000,000
AIE NO.B119503		12,000,000
AIE NO.B104728		28,000,000
AIE NO.A823548		10,120,370
AIE NO.B096886		4,298,960
AIE NO.B140602		15,000,000
AIE NO.B105178		8,501,002
AIE NO.B126458		10,000,000
AIE NO.B128146		6,900,000
AIE NO.B104956		22,746,354
AIE NO. B119904		15,000,000
AIE NO.B126164		6,000,000
AIE NO. B140953	34,188,879	
AIE NO. B105475	68,000,000	
AIE NO. B105976	10,000,000	
AIE NO. B128563	16,000,000	
AIE NO. B128875	26,000,000	
AIE NO. B154073	17,088,879	
<b>TOTAL</b>	<b>171,277,758</b>	<b>176,566,686</b>

## 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	-	-
Others (specify)		
Total	-	-

## 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	-	-

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,310,440	3,735,211
Personal allowances paid as part of salary	340,000	
House allowance	120,000	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	1,387,411	1,655,028
Employer Contributions Compulsory national social security schemes	120,960	251,640
<b>TOTAL</b>	<b>5,278,811</b>	<b>5,641,879</b>

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	-	2,039,865
Electricity	-	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	1,212,750	-
Domestic travel and subsistence	167,000	87,100
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	110,500	273,652
Hospitality supplies and services	1,676,750	972,000
Other committee expenses	-	-
Committee allowance	289,250	1,970,135
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	908,559	-
Fuel , oil & lubricants	-	-
Other operating expenses	-	-
Bank service commission and charges	70,162	30,000
Other Operating Expenses-strategic plan	1,000,000	-
Security operations	135,000	105,000
Routine maintenance - vehicles and other transport equipment	203,522	399,291
Routine maintenance- other assets	-	-
<b>TOTAL</b>	<b>5,773,493</b>	<b>5,877,043</b>

*Notes To The Financial Statements (Continued)*

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to Primary Schools	51,079,840	32,902,124
Transfers to Secondary Schools	74,369,747	53,181,446
Transfers to Tertiary Institutions	-	-
<b>TOTAL</b>	<b>125,449,587</b>	<b>86,083,570</b>

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary - Secondary ( see attached list)	22,564,837	15,787,125
Bursary -Tertiary ( see attached list)	16,549,700	9,248,500
Bursary- Special Schools	-	-
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)	-	-
Roads and Bridges	-	8,500,000
Security Projects ( see attached list)	1,500,000	6,273,598
Sports Projects ( see attached list)	2,535,040	2,705,400
Environment Projects ( see attached list)	2,600,000	2,600,000
Emergency Projects ( see attached list)	7,190,595	7,222,400
National Treasury Kisumu Central Sub county offices	1,541,777	-
National Treasury Kisumu Central Sub county offices	1,772,226	-
<b>TOTAL</b>	<b>56,254,175</b>	<b>52,337,023</b>

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase 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	-	-
Acquisition of Land	-	-
Total	-	-

*Notes To the Financial Statements (Continued)*

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
ICT Hub	-	-
	-	-

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
<b>10A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Cooperative Bank of Kenya,, Account No. 01141495135700</i>	12,839,858	34,318,166
<b>Total</b>	12,839,858	34,318,166
<b>10 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	-	-

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
<i>Henry Samson Juma Opilo</i>	1/07/2021	2,006,904	2,006,904	-
<b>Total</b>		2,006,904	2,006,904	-

Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022 (1 <sup>st</sup> July 2021)	2020-2021 (1 <sup>st</sup> July 2020)
	Kshs	Kshs
Bank accounts	34,318,166	7,489,186
Cash in hand	-	-
Imprest	-	-
Total	34,318,166	7,489,186

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
Total	-	-	-

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	2,006,904	-
Imprest surrendered during the Year (C)	2,006,904	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> 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	-	-
Changes in Accounts Payable E= D-E	-	-

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1 : Pending Accounts Payable (See Annex 1)

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

17.2 : Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
Total	-	-

17.3 : Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,192,640	3,481,504
Use of goods and services	42,272	1,772,760
Amounts due to other Government entities (see attached list)	5,000,000	35,433,380
Amounts due to other grants and other transfers (see attached list)	11,822,024	32,598,462
Acquisition of assets	-	-
Funds pending approval	-	-
Total	<b>19,056,936</b>	<b>73,286,106</b>

17.4 : PMC account balances (See Annex 5)

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	6,924,408	8,041,552
<b>Total</b>	<b>6,924,408</b>	<b>8,041,552.00</b>

**Kisumu Central Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

**Annexes**

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	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.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

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

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
		2021/2022	2020/2021	
Compensation of employees		2,192,640	3,481,504	
Use of goods & services		42,272	1,772,760	
<b>Amounts due to other Government entities</b>				
Secondary School Projects: St. Theresa's girls high school	Construction of a one storey dormitory block at -phase I	2,200,000	29,677,359	
Primary School Projects: Pand Pieri Primary School	Construction of a one storey building made of 6No. classrooms	2,800,000	(964,776)	
Security Projects: Southern Sub location	Construction of a perimeter wall	773,598	-	
Security Projects: Kanyakwar assistant chief's office	Construction of assistant chief's office to completion	773,598	447,198	
<b>Sub-Total</b>		8,782,108	34,414,045	
<b>Amounts due to other grants and other transfers</b>				
Emergency	Balance b/f	1,951	339	
Bursary & Social Security	Bursaries for secondary and tertiary schools	10,271,539	33,880,446	
Sports	Balance b/f	1,338	62,604	
Environment		-	4,928,172	
Roads		-	500	
<b>Sub-Total</b>		10,274,828	38,872,061	
Acquisition of assets				
<b>Others (specify)</b>				

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Sub-Total				
Funds pending approval				
Grand Total		19,056,936	73,286,106	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	900,000	-	-	2,099,168
Transport equipment	7,730,103	-	-	7,730,103
Office equipment, furniture and fittings	2,000,000	-	-	1,364,358
ICT Equipment, Software and Other ICT Assets	1,409,168	-	-	845,642
Other Machinery and Equipment		-	-	
Heritage and cultural assets		-	-	
Intangible assets		-	-	
Total	12,039,271	-	-	12,039,271

Annex 5 – PMC Bank Balances As At 30<sup>th</sup> June 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Pand Pieri Primary School	KCB BANK	1238974953		2,734,718
Joel Omino Primary School	ABC BANK	004224001000868		598,099
Manyatta Primary School	KCB BANK	1161424598		260,489
Central Primary School	ABC BANK	004224001000976		1,407,172
St. Peters Nanga Secondary School	KCB BANK	1112861548		9,087
Lions High School	ABC BANK	004224001000975		331,022
Ezra Gumbe Primary School	ABC BANK	004224001000977		9,380
M.M. Shah Primary School	ABC BANK	004215001005588		477,764
Arya Primary School	ABC BANK	004215001005590		1,163,490
Arina Primary School	ABC BANK	004215001005591		839
Kondele Police Station	ABC BANK	004215001005827		142,751
Kudho Primary	ABC BANK	004215001000996		2,475
Obinju Primary-Corner Mbaya Access Road	ABC BANK	004215001005828		35,526
Call box centre-white gate access road	ABC BANK	004215001005841		24,122
Nyalenda Police Station CDF Project	ABC BANK	004215001005826		137,190
Gudka estate-corner Maji centre access road	ABC BANK	0042150015840		42,990
Nyalenda B assistant chief's office	ABC BANK	0042150010058232		244,598
Joel Omino Secondary School	KCB BANK	1282600664		419,845
Arina Primary School	ABC BANK	004215001005591	1,426	
Bishop Abiero Shaurimoyo Sec	Cooperative Bank	01139295151000	28,251	
Dunga Primary School	KCB BANK	1138181811	2,780,133	
Joel Omino Primary School	ABC BANK	004224001000868	504	
Joel Omino Secondary School	KCB BANK	1282600664	794,574	


PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Joyland Primary Special school	Equity Bank	0290281309974	108,447	
Ken Obura Secondary School	ABC BANK		3,104	
Kisumu Union Primary School	Cooperative Bank	01141739180800	23,004	
Kosowo Secondary School	Equity Bank	0290280407832	280,728	
Lions High School	ABC BANK	004224001000975	1,248,708	
M.M Shah Primary School	ABC BANK	004215001005588	14,593	
Manyatta Primary School	KCB BANK	1161424598	3,496	
Mathew Ondiek Primary School	ABC BANK	004224001000914	157,822	
National Treasury Kisumu Central sub county	Equity Bank	0290282076384	3,515	
National Treasury Kisumu Central sub county	ABC BANK	004215001006154	217,965	
Obinju-Kanyakwar Primary School	ABC BANK	004215001005824	483,459	
Pand Pieri Primary School	Equity Bank	0290282232625	150,763	
Southern sub location Assistant chief's office	ABC BANK	004215001005825	26,470	
St. Ignatius Loyola Sec-Magadi	ABC BANK	004215001006142	2,379	
St. John Chrisostom Kudho Sec	KCB BANK	1259628213	215,410	
St. Theresa's Girls High School	Equity Bank	0290279441335	231,132	
St. Vitalis Nanga Primary School	ABC BANK	004215001005460	18,939	

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Xaverian Primary School	Cooperative Bank	1141870137300	3,104	
Xaverian Secondary School	Equity Bank	0290280711882	126,485	
<b>Total</b>			<b>6,924,408</b>	<b>8,041,552</b>

Annex 6: 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)

.....  
  
 Beryl Achieng  
 Fund Account Manager

