

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



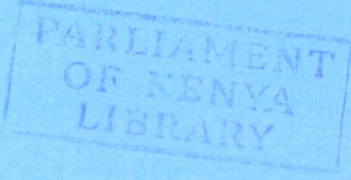
**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 25 SEP 2019

TABLED BY: *Majority Party Whip  
Hon. Benjamin*

OF



**THE AUDITOR-GENERAL**

ON

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
KISUMU WEST CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2018**





---

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND KISUMU WEST  
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018

---

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KISUMU WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

---

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	i
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE .....	v
III. STATEMENT OF RECEIPTS AND PAYMENTS.....	2
IV. STATEMENT OF ASSETS .....	3
V. STATEMENT OF CASHFLOW.....	4
VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	5
VII. SIGNIFICANT ACCOUNTING POLICIES .....	6
VIII. NOTES TO THE FINANCIAL STATEMENTS.....	11

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KISUMU WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018***

---

- 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.

**(b) Key Management**

The NGCDF KISUMU WEST 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 2018 and who had direct fiduciary responsibility were:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KISUMU WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

---

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Naphtally Mulesi Ochuma
3.	Sub-County Accountant	Joash Odhiambo
4.	Chairman NGCDFC	Elijah Akomo Were
5.	Member NGCDFC	Hellen Sijenji
6.	Member NGCDFC	Halima Mwanika Ramadhan

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF KISUMU WEST Constituency Headquarters**

P.O. Box 3652, 40100  
CDF Building, Ojolla  
Kisumu West District Headquarters  
Off Kisumu-Busia Road  
Kisumu, KENYA

**NGCDF KISUMU WEST Constituency Contacts**

Telephone: (254) 057 2020815  
E-mail: [cdfkisumuwest@cdf.go.ke](mailto:cdfkisumuwest@cdf.go.ke),  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(f) NGCDF KISUMU WEST Constituency Bankers**

Equity Bank  
Kisumu Branch  
Account no: 029026014406  
P.O Box 3621, 40100,  
Kisumu

**(g) Independent Auditors**

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)***  
***KISUMU WEST CONSTITUENCY***  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

---

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

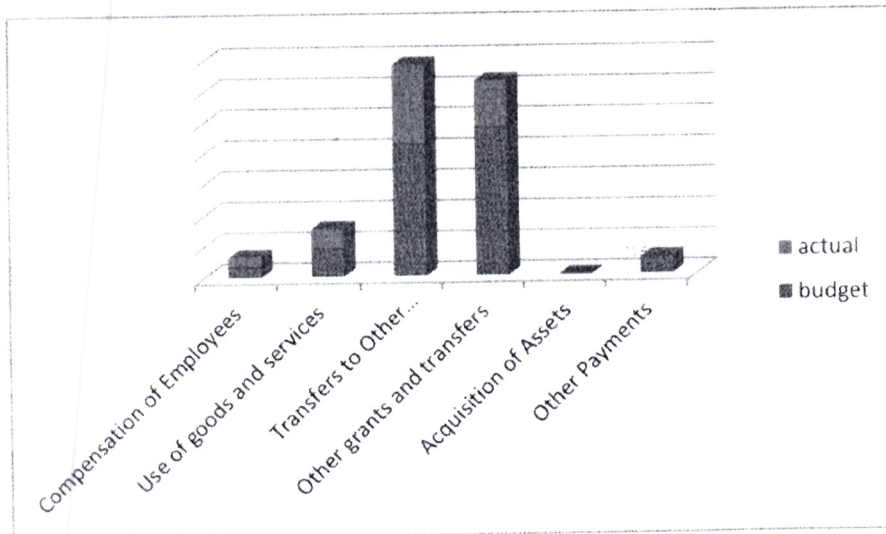
**(h) Principal Legal Adviser**

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



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

Once again, I present our constituency Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2018, during which we recorded a fairly good performance despite a range of operational challenges. The continued good performance under the difficult operating environment is an indicator of our commitment to achieve our dream of being the model constituency in Kenya by bringing all the essential services to the people. During this financial year we managed to achieve overall 46% absorption of all the funds disbursed to our constituency.



During the year we managed to disburse funds to different government agencies 9 PRI schools( Kshs 3,832,429.00, 9 SEC. schools( Kshs 21,996,061.40), and 4 security institutions( Kshs 5,345,544.00) amounting to a total of Kshs 31,174,034.40 for infrastructural development ranging from construction of classrooms, dormitories, and construction of police housing units/police post. Out of this 95% are complete and in use. We were also able to disburse a total of Kshs 4,659,000.00 to various colleges, universities benefitting about 172 students within the constituency and Kshs 3,731,000 for Secondary schools as bursaries to assist 64 needy students. We also take pride as one of the pioneer constituencies that has a program that offers full scholarship to bright and needy students in Secondary school. Our students have now reached 38 bright and needy students and offered full scholarship that will take them through Secondary School education at a cost of Kshs 3,550,000.00. This is an annual program and by the end of the four years the program will be offering 40 students' scholarship. We also boast of tremendous achievement in the sports sector; we working on improving sporting standards by rehabilitating fields within the constituency.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KISUMU WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

During the year under review there some emerging issues that affected the operations of our CDFC this included, repeal of the CDF Act 2013, causing temporal closure of CDFC activities for about 5months, and court case by the civil society causing another anxiety to the new NG-CDFC.

During the year under review The high cost of materials has made budgeting a enormous tasks, this is because by the time we always receive funds from the board, and due to inflation the funds allocated are always not enough to complete a project this leads to variations and the board has not put proper mechanism on how to handle such variations.

Sign.....

**Elijah Were  
CHAIRMAN NGCDFC**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KISUMU WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

**STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the NGCDF-KISUMU WEST 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, 2018. 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.

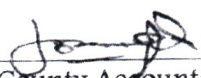
The Accounting Officer in charge of the NGCDF-KISUMU WEST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-KISUMU WEST Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The NGCDF-KISUMU WEST Constituency financial statements were approved and signed by the Accounting Officer on 30th SEPT 2018.

  
Fund Account Manager  
Name: Naphthally Ochieng

  
Sub-County Accountant  
Name: Joash Ochieng  
ICPAK Member Number:

# REPUBLIC OF KENYA

Telephone: +254-20-342330  
Fax: +254-20-311482  
E-Mail: oag@oagkenya.go.ke  
Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KISUMU WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

---

#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of Kisumu West National Government Constituencies Development Fund set out on pages 2 to 37 which comprise the statement of assets and liabilities as at 30 June 2018 and the statement of receipts and payments, statement of cash flows and statement of appropriation, recurrent and development combined 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, 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, except for the effect 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 Kisumu West National Government Constituencies Development Fund as at 30 June 2018, 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 Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

#### 1. Accuracy and Completeness of the Financial Statements

##### 1.1 Presentation and Reporting Framework

Section 14 of significant accounting errors requires that material prior period errors be corrected retrogressively in the first set of the financial statements authorized for issue after their discovery.

During the period under review, it was noted that the figures in the Financial statements on pages 18-37 are expressed in Kshs.'000' and not as single figures thereby giving an impression as hundreds of millions. Further, the Fund has prepared and submitted financial statements under IPSAS Cash basis instead of the approved

---

*Report of the Auditor-General on the Financial Statements of the Kisumu West National Government  
Constituencies Development Fund for the year ended 30 June 2018*

and prescribed IPSAS Accrual basis by the Public Sector Accounting Standards Board vide Gazette No.5440 of August 2014.

## **1.2 Unexplained Adjustment Figures**

Included in the Statement of cash flow under note 14 of the financial statement is an adjustment figure of Kshs.435,000 which is not explained. Similarly, under summary of appropriations there is an adjustment receipts figure of Kshs.22,796,621 and payments figure of Kshs.22,905,135 whose composition are not given or supporting documents and details.

In the circumstances, the accuracy and presentation of the financial statements for the year ended 30 June 2018 as whole could not be confirmed.

Consequently, the completeness and the accuracy of the financial statements for the year ended 30 June 2018 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kisumu West National Government Constituencies Development Fund in accordance with ISSAI 30 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.

## **Emphasis of Matter**

### **Budget Performance**

IPSAS 24 Disclosure, requires explanations for the reasons for differences between the original and final budget.

During the financial year, Kisumu West NG-CDF had a total budget of Kshs.109,715,479 against a total expenditure of Kshs.50,698,623 resulting in 46% budget absorption. However, the entity under absorbed the budget on compensation of employees (12%), use of goods and services (32%), transfer to other government units (40%), other grants and transfers (68%), acquisition of assets (17%) and there was no expenditure incurred on other payments. The details are below:

<b>Audit Component</b>	<b>Budgeted Amount (Kshs)</b>	<b>Actual Amount (Kshs)</b>	<b>Variance (Kshs)</b>	<b>% Absorption</b>
Transfer from the CDF board	109,606,965	54,322,483	55,284,482	50%
Compensation of employees	3,563,465	3,128,618	434,847	88%
Use of goods and services	9,360,039	6,366,875	2,993,163	68%
Transfer to other government units	42,842,206	25,828,491	17,013,715	60%
Other grants and transfers	48,114,928	15,242,999	32,871,929	32%
Acquisition of assets	157,814	131,640	26,174	83%
Other payments	5,677,027	0	5,677,027	0%
<b>Total</b>	<b>109,715,479</b>	<b>50,698,623</b>	<b>59,016,856</b>	<b>46%</b>

Consequently, the citizens did not get the expected services value for money.

## REPORT ON COMPLIANCE WITH LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

### Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter(s) described in the Basis for [Conclusion on Lawfulness and Effectiveness in Use of Public Resources/ Qualified Opinion] 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

#### Unresolved Prior Year Issues

Section 10 of Significant accounting policies on unitized funds describes what constitutes these funds and further states these balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with section 6(2) and sec 7(1) of the NG-CDF Act,2015. However, it was noted that included in the financial statements under progress on follow up of the Auditor General recommendations are issues for 2015/2016 matters some of which are still outstanding instead of that of the year 2016/2017. Consequently, management is 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 INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter(s) described in the Basis for [Conclusion on Effectiveness of Internal Controls, Risk Management and Governance/Qualified Opinion] 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**

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and Those Charged with Governance**

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

In preparing the financial statements, management is responsible for assessing the projects ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Kisumu West National Government Constituencies Development Fund or to cease operations, or have no realistic alternative but to do so.

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 money is applied in an effective manner.

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

### **Auditor-General's Responsibilities for the Audit**

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to 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 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become



inadequate because of changes in conditions, or that the degree of compliance with the Kisumu West National Government Constituencies Development 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 control.
- 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 going concern 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 Kisumu West National Government Constituencies Development Fund ability to continue as a going concern or 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 Kisumu West National Government Constituencies Development 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 Kisumu West National Government Constituencies Development Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the 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.



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**14 August 2019**


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KISUMU WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

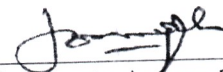
**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board	1	43,405,172	139,611,295
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	108,514	43,000
<b>TOTAL RECEIPTS</b>		<b>43,513,686</b>	<b>139,654,295</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,128,618	3,773,737
Use of goods and services	5	6,359,779	8,595,634
Transfers to Other Government Units	6	29,113,491	64,863,518
Other grants and transfers	7	11,757,999	56,277,023
Acquisition of Assets	8	131,640	2,792,728
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>50,491,527</b>	<b>136,302,641</b>
<b>SURPLUS/DEFICIT</b>		<b>(6,977,841)</b>	<b>3,351,654</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KISUMU WEST Constituency financial statements were approved on

2018 SEPT 2018 and signed by:

  
 Fund Account Manager  
 Name: Nephthary Ochuma

  
 Sub-County Accountant  
 Name: Joseph Ochiengo  
 ICPAK Member Number:


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KISUMU WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**


**IV. STATEMENT OF ASSETS**

	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	4,165,210	10,660,556
Cash Balances (cash at hand)	10B	-	47,495
		<u>4,165,210</u>	<u>10,708,051</u>
Current Receivables-Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<u>4,165,210</u>	<u>10,708,051</u>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables-Retention	12	-	-
<b>NET FINANCIAL ASSETS</b>		<u><u>4,165,210</u></u>	<u><u>10,708,051</u></u>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	10,708,051	6,706,002
Surplus/Deficit for the year		(6,977,841)	3,351,654
Prior year adjustments	14	435,000	650,395
<b>NET FINANCIAL POSITION</b>		<u><u>4,165,210</u></u>	<u><u>10,708,051</u></u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KISUMU WEST Constituency financial statements were approved on

30th SEPT 2018 and signed by:


  
 Fund Account Manager  
 Name: Nephtali Oduma


  
 Sub-County Accountant  
 Name: Josh Okumbo  
 ICPAK Member Number:

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KISUMU WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

V. STATEMENT OF CASHFLOW		2017 - 2018	2016 - 2017
Receipts for operating income			
Transfers from CDF Board	1	43,405,172	139,611,29
Other Receipts	3	108,514	43,00
		<b>43,513,686</b>	<b>139,654,29</b>
Payments for operating expenses			
Compensation of Employees	4	3,128,618	3,773,73
Use of goods and services	5	6,359,779	8,578,37
Transfers to Other Government Units	6	29,113,491	64,863,51
Other grants and transfers	7	11,757,999	56,085,02
Other Payments	9	-	-
		<b>50,359,887</b>	<b>133,509,91</b>
Adjusted for:			
Adjustments during the year	14	435,000	650,39
Net cash flow from operating activities		<b>(6,411,201)</b>	<b>6,794,77</b>
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	131,640	2,792,72
Net cash flows from Investing Activities		<b>(131,640)</b>	<b>(2,792,72)</b>
NET INCREASE IN CASH AND CASH EQUIVALENT		<b>(6,542,841)</b>	<b>4,002,04</b>
Cash and cash equivalent at BEGINNING of the year	13	10,708,051	6,706,00
Cash and cash equivalent at END of the year		<b>4,165,210</b>	<b>10,708,00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KISUMU WEST Constituency financial statements were approved 30th SEPT 2018 and signed by:

  
Fund Account Manager  
Ochuma Naphitath


  
Sub-County Accountant  
Name: Josh Odhiambo  
ICPAK Member Number:


VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	86,810,344	22,796,621	109,606,965	54,322,483	55,284,482	49.6%
Proceeds from Sale of Assets						
Other Receipts (AIA)		108,514	108,514	108,514		
	<b>86,810,344</b>	<b>22,905,135</b>	<b>109,715,479</b>	<b>54,430,997</b>	<b>55,284,482</b>	<b>49.6%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,017,445	546,020	3,563,465	3,128,618	434,847	87.8%
Use of goods and services	7,295,486	2,064,553	9,360,039	6,359,779	3,000,260	67.9%
Transfers to Other Government Units	35,219,899	7,622,307	42,842,206	29,113,491	13,728,716	68.0%
Other grants and transfers	36,600,487	11,514,441	48,114,928	11,757,999	36,356,929	24.4%
Acquisition of Assets	0	157,814	157,814	131,640	26,174	83.4%
Other Payments	4,677,027	1,000,000	5,677,027	-	5,677,027	0.0%
<b>TOTALS</b>	<b>86,810,344</b>	<b>22,905,135</b>	<b>109,715,480</b>	<b>50,491,527</b>	<b>59,223,953</b>	<b>46.0%</b>

- a) Under-utilization in other payments: is due to the fact that there is Kshs 1,000,000 for audit fee that the board has not given direction on how to utilize, the constituency has sought for reallocation and the board has not approved, which is still in process and Kshs 4,677,027 for constituency hubs which has not been implemented due to lack of clear direction on implementation from the board.
- b) Under-utilization in transfer to other government units and other grants and transfers is because the constituency had only received 50% of the allocations.
- c) The changes in the original budget and the final budget is due to the fact that there was an opening balance from the previous year 2016/17 of Kshs 11,417,311 and cheques amounting to Kshs 919,494 that were reversed back to the cash book.

The NGCDF-KISUMU WEST Constituency financial statements were approved on 30th SEP 2018 and signed by:

  
Fund Account Manager  
Name: Kaprially Okumu

  
Sub-County Accountant  
Name: Geash Othman  
ICPAK Member Number:

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KISUMU WEST CONSTITUENCY***  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

---

**VII. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement Of Compliance And Basis Of Preparation**

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

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

**2. Reporting entity**

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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**Tax Receipts**

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

**SIGNIFICANT ACCOUNTING POLICIES CONTD.....**

**Transfers from the Exchequer**

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

**External Assistance**

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

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

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30<sup>th</sup> June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KISUMU WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

---

**SIGNIFICANT ACCOUNTING POLICIES CONTD.....**

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Cash and Cash 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 the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**7. Accounts Receivable**

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

**SIGNIFICANT ACCOUNTING POLICIES CONTD.....**

**8. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

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

**10. Unutilized Funds**

Unutilized funds consist of bank balances in the constituency account and balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KISUMU WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

---

**SIGNIFICANT ACCOUNTING POLICIES CONTD.....**

**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 2018.

**14. Errors**

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

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

**15. Related Party Transactions**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KISUMU WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

**II. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2017-2018	2016- 2017 KSHS
Normal Allocation	A855877	5,500,000.00	
	A892773	37,905,172.00	
	A825865		57,714,743.00
	A829619		4,094,827.60
	A855125		36,853,449.10
	A855700		40,948,275.10
<b>TOTAL</b>		<b>43,405,172.00</b>	<b>139,611,294.80</b>

**2. PROCEEDS FROM SALE OF ASSETS**

Description	2017-2018	2016-2017
Receipts from the Sale Plant Machinery and Equipment	-	-
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

There were no assets disposed during the financial year 2017/18, however a request seeking approval to dispose of some assets such as tractor, land rover vehicle and motorcycle had been sent to the board. The constituency has not yet received any approval, hence obsolete have not been disposed.

**3. OTHER RECEIPTS**

	2017- 2018 Kshs	2016-2017 Kshs
Interest Received	0.00	0.00
Rents	0.00	0.00
Receipts from Sale of tender documents	28,000.00	43,000.00
Other Receipts Not Classified Elsewhere	80,514.00	-
<b>Total</b>	<b>108,514.00</b>	<b>43,000.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KISUMU WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**4. COMPENSATION OF EMPLOYEES**

	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	1,536,788	1,683,500
Personal allowances paid as part of salary		
House allowance	380,500	351,000
Transport allowance	175,000	182,000
Gratuity	607,730	1,114,000
Employer contribution to NSSF	75,600	84,000
Other personnel payments	353,000	358,000
<b>Total</b>	<b>3,128,618</b>	<b>3,777,500</b>

**5. USE OF GOODS AND SERVICES**

	2017-2018	2016-2017
	Kshs	Kshs
Committee Expenses	3,199,750	4,872,850
Utilities, supplies and services	568,672	800,638
Communication, supplies and services	191,880	93,300
Domestic travel and subsistence	353,400	72,970
Printing, advertising and information supplies & services	269,570	107,200
Training expenses	101,600	476,650
Hospitality supplies and services	1,088,130	125,100
Office and general supplies and services	69,340	678,644
Other operating expenses	331,960	283,989
Routine maintenance – vehicles and other transport equipment	185,477	1,084,293
<b>Total</b>	<b>6,359,779</b>	<b>8,595,634</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KISUMU WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to PRI schools (see attached list)	3,832,429	29,316,264
Transfers to SEC. schools (see attached list)	21,996,062	35,547,254
Transfer to Pri schools( water Tanks)	3,285,000	0
<b>TOTAL</b>	<b>29,113,491</b>	<b>64,863,518</b>

7. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018	2016- 2017
	Kshs	Kshs
Bursary – SEC. schools (see attached list)	3,731,000	15,749,574
Bursary – tertiary institutions (see attached list)	562,000	10,515,000
Bursary – special schools (see attached list)	166,000	-
Mock & CAT (see attached list)	-	885,000
Security projects (see attached list) ,	5,345,544	15,058,715
Sports projects (see attached list)	1,200,000	3,137,931
Environment projects (see attached list)	-	837,931
Emergency projects (see attached list)	753,455	3,700,000
Roads	-	6,392,872
<b>Total</b>	<b>11,757,999</b>	<b>56,277,023</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KISUMU WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

8. ACQUISITION OF ASSETS

Non Financial Assets

Construction of Buildings

Purchase of Office Furniture and General Equipment

Purchase of other office equipment

Total

2017-2018

Kshs

0.00

97,420

34,220

131,640

2016-2017

Kshs

1,547

1,245

0

2,792

9. OTHER PAYMENTS

Strategic plan

2017-2018

Kshs

0

0.00

2016-2017

Kshs

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
Equity Bank , account no 0290295240574 Kshs	4,165,210	10,660,556
Total	4,165,210	10,660,556

10B: CASH IN HAND

There were no cash held by the constituency, all the cash had been surrendered to the treasury.

11: OUTSTANDING IMPRESTS

The constituency had no any outstanding imprest. All imprest were dully surrendered.

12. RETENTION

There was no outstanding retention held in our accounts; however there was retention of Kshs 15,000 for Danizu investment held in the treasury account.

13. BALANCES BROUGHT FORWARD

	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	10,660,556.00	6,706,002.23
Cash in hand	47,495	-
Imprest	-	-
Total	10,708,051.00	6,706,002.23

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KISUMU WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**14. PRIOR YEAR ADJUSTMENTS**

	2017- 2018 Kshs	2016-2017 Kshs
Bank accounts	435,000	650,395
<b>Total</b>	<b>435,000</b>	<b>650,395</b>

**15. OTHER IMPORTANT DISCLOSURES**

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

	2017- 2018 Kshs	2016-2017 Kshs
Construction of buildings	0.00	0.00
Construction of civil works	0.00	0.00
Supply of goods	0.00	0.00
Supply of services	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

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

	Kshs	Kshs
Senior management	0.00	0.00
Middle management	0.00	0.00
Unionisable employees	0.00	0.00
Others ( <i>staff gratuity</i> )	329,371	524,310
	<b>329,371</b>	<b>524,310</b>

**15.3: UNUTILIZED FUNDS (See Annex 3)**

	Kshs	Kshs
Compensation of employees	434,847	546,020
Use of goods and services	3,000,260	1,040,415
Amounts due to other Government entities (see attached list)	13,728,716	800,000
Amounts due to other grants and other transfers (see attached list)	36,147,669	7,663,802
Acquisition of assets	26,174	157,814
Others ( <i>ICT hubs/Strategic/audit/AIA</i> )	5,677,027	1,000,000
	<b>59,223,953</b>	<b>11,208,051</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KISUMU WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

15.4: PMC account balances (See Annex 5)

	2017- 2018	2016-20
	Kshs	K
PMC account Balances (see attached list)	23,398,565.35	34,738,523
	23,398,565.35	34,738,523.0

Reports and Financial Statements  
For the year ended June 30, 2018 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	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						

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - KISUMU WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs'000)**

**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	B	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
	Sub-Total						
<b>Middle Management</b>							
4.							
5.							
6.							
	Sub-Total						
<b>Unionisable Employees</b>							
7.							
8.							
	Sub-Total						
<b>Others (specify)</b>							
9. Juma Nicholas Ongalla	J	84,070.00	01/09/2020	16,120.00	67,950.00	96,720.00	
10. Valentine Achieng	G	62,812.50	01/09/2020	12,090.00	50,722.50	72,540.00	
11. Lourene Ajwang Oliech	H	14,260.00	01/09/2020	14,260.00	0.00	82,560.00	
12. James Oburu Hongo	G	68,012.50	01/09/2020	12,090.00	55,922.50	72,540.00	
13. Abdulrahman Salim	G	58,847.50	01/09/2020	10,540.00	48,307.50	63,240.00	
14. Eliakim Onyi	J	79,927.50	01/09/2020	15,190.00	64,737.50	136,710.00	
15. Anne Wesonga Otieno	G	41,730.00	01/09/2020	0.00	41,730.00	0.00	
	Sub-Total	<b>409,660.00</b>		<b>80,290.00</b>	<b>329,370.00</b>	<b>524,310.00</b>	
	Grand Total						

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - KISUMU WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees				
salaries		0.00		
NSSF		2,160.00		
Gratuities		430,527.07		
	Sub-Total	<b>432,688.00</b>		
Use of goods & services				
Committee expenses		23,352.96		
Capacity Building		18,048.36		
goods and services		67,773.88		
Strategic Plan		3,168,772.80		
	Sub-Total	<b>3,277,948.00</b>		
Transfer To Other Government Entities				
SECONDARY SCHOOL				
BISHOP OKOTH OJOLLA		4,639,850.00		
DAGO THIM SECONDARY		4,292,350.00		
ELUHOBÉ SECONDARY		570,000.00		
QBEDE SECONDARY		3,526,965.10		
ULALO SECONDARY SCHOOL		1,410,165.00		
USARE SECONDARY		930,000.00		
SAVINGS		5,024.45		
PRIMARY SCHOOL				
TIENG'RE PRIMARY SCHOOL		735,270.00		
SAVINGS		600.00		
HEALTH				
RIAT DISPENSARY		800,000.00		
	Sub-Total	<b>16,910,225.00</b>		
Amounts due to other grants and other transfers				
<b>BURSARY</b>				
Bursary – secondary schools		9,671,738.14		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - KISUMU WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs'000)**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Bursary – tertiary institutions		11,409,776.05		
<b>SECURITY</b>				
KORANDO A/B		1,600,000.00		
SAVINGS		11,220.00		
QJOLLA AP HOUSES		1,000,000.00		
KOGONY AP HOUSES		1,409,254.00		
<b>SPORTS</b>				
DAGO KOKORE PRIMARY SCHOOL		227,586.20		
KISUMU WEST SPORTS COMM		536,206.90		
<b>ENVIRONMENT</b>				
Yath Rateng Primary School		55,800.00		
Obede Primary School		55,800.00		
Sidika Primary School		55,800.00		
Olouwa Primary school		55,800.00		
Gongo Primary School		55,800.00		
Ochok Kadongo Primary School		55,800.00		
Wandega Primary School		55,800.00		
Ulalo Primary School		55,800.00		
Kawino Primary School		55,800.00		
Kirembe Primary School		55,800.00		
Newa Primary School		55,800.00		
Dr. Robert Ouko Primary School		55,800.00		
Sanganyinya Primary School		55,800.00		
Mbaka Oromo Primary School		55,800.00		
Eluhobe Primary School		56,731.00		
Kiboswa Market		300,000.00		
Dago Market		250,000.00		
odhienyo hills		350,000.00		
maseno Market		250,000.00		
Lela Market		250,000.00		
<b>EMERGENCY</b>				
<b>EMERGENCY</b>		4,350,553.63		

**LOCAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - KISUMU WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs'000)**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
<b>ROADS</b>				
SAVINGS				
		183,331.00		
	Sub-Total	33,074,761.00		
Acquisition of assets				
CDF OFFICE -SAVINGS				
MOTOR VEHICLE- SAVINGS		28,403.00		
		50,805.00		
	Sub-Total	79,208.00		
<b>Others (specify)</b>				
Audit Fee				
ICT hub- Maseno		1,000,000.00		
ICT hub- NGCDF Offices		1,169,256.80		
ICT hub- Ramogi Institute		1,169,256.80		
ICT hub- ACC Offices		1,169,256.80		
	Sub-Total	5,677,027.00		
	<b>Grand Total</b>	<b>59,014,693</b>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - KISUMU WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018 (Kshs'000)**

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	N/A	0.00	0.00	N/A
Buildings and structures	30,288,685.00	0.00	0.00	30,288,685.00
Transport equipment	10,308,695.00	0.00	0.00	10,308,695.00
Office equipment, furniture and fittings	2,348,328.00	131,620.00	0.00	2,479,948.00
ICT Equipment, Software and Other ICT Assets	936,068.00	0.00	0.00	936,068.00
Other Machinery and Equipment	3,724,000.00	0.00	0.00	3,724,000.00
Heritage and cultural assets	N/A	0.00	0.00	N/A
Intangible assets	N/A	0.00	0.00	N/A
<b>Total</b>	<b>47,605,776.00</b>	<b>131,620.00</b>	<b>0.00</b>	<b>47,737,416.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-  
KISUMU WEST CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2018

ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018

S\NO	Name of Institution	bank	Account Number	Bank Balance 2017/2018	Bank balance 2016/17
1.	AIC OGAL SEC. SCHOOL	EQUITY	0290263325191	220.00	220.00
2.	AIRPORT DISPENSARY	EQUITY	0290264427840	500.00	0.00
3.	AKINGLI PRI SCHOOL	EQUITY	0290261573253	866.25	866.25
4.	ALARA PRI SCHOOL	EQUITY	0290264420904	728,411.00	933.00
5.	ARUDE PRI SCHOOL	EQUITY	0290265914024	12,405.00	101,900.00
6.	ASSISTANT COUNTY COMMISSIONERS' OFFICE	EQUITY	0290266934135	72,260.00	72,645.00
7.	BAR A POLICE POST	EQUITY	0290264317005	20,820.00	0.00
8.	BAR ANDINGO PRI SCHOOL	EQUITY	0290262882389	54.00	105,572.00
9.	BAR ANDINGO SEC. SCHOOL	EQUITY	0290262915243	235.00	239,573.00
10.	BAR KORUMBA DISPENSARY	EQUITY	0290261715887	397,335.75	397,335.75
11.	BAR KORUMBA SEC. SCHOOL	EQUITY	0290263487586	4,272.40	235,866.00
12.	BAR UNION PRI SCHOOL	EQUITY	0290292945458	29,011.00	0.00
13.	BAR UNION SEC.	EQUITY	0290261793399	105.00	105.00
14.	BARA PRI SCHOOL	EQUITY	0290264322975	12,210.00	12,210.00
15.	DAGO POLICE STATION	EQUITY	0290292948839	633,101.00	3,743,945.00
16.	DAGO THIM SEC SCHOOL	EQUITY	0290293036145	9,167.00	0.00
17.	DR. ROBERT OUKO PRI SCHOOL	EQUITY	0290264485984	16,491.00	2,058.00
18.	GEE PRI SCHOOL	EQUITY	0290261721069	91,928.00	105.00
19.	GETA PRI SCHOOL	EQUITY	0290266758597	17,965.00	398,355.00
20.	GOMBE KOKULO PRI SCHOOL	EQUITY	0290273377096	376.00	0.00
21.	GOMBE KOKULO SEC. SCHOOL	EQUITY	0290262283647	52,777.50	52,777.50
22.	GONGO PRI SCHOOL	EQUITY	0290261742436	2,550.00	76,355.00
23.	HUMA PRI SCHOOL	EQUITY	0290263150446	1,075.00	57,525.00
24.	KALEJO ROTA BEACH	EQUITY	0290265957830	40.00	0.00
25.	KANYAMEDHA SEC SCHOOL	EQUITY	0290264584906	128,029.50	470,724.50
26.	KANYAMONY PRI SCHOOL	EQUITY	0290262918149	2,570.00	0.00
27.	KAWINO SEC. SCHOOL	EQUITY	0290261749000	175,700.00	175,865.00
28.	KIBWAYI PRI SCHOOL	EQUITY	0290264002311	2,455.00	0.00
29.	KIREMBE SEC. SCHOOL	EQUITY	0290263663114	78,630.00	299,268.00
30.	KISIAN PRI SCHOOL	EQUITY	0290264264618		18,325.00
31.	KISIAN SEC. SCHOOL	EQUITY	0290293185662	685.55	0.00
32.	KISUMU WEST SUBCOUNTY	EQUITY	0290266911212	905.00	0.00
33.	KOGONY ASSISTANT CHIEFS OFFICE	EQUITY	0290267123237	1,448,589.00	3,525,683.00
34.	KOTETNI PRI SCHOOL	EQUITY	0290264498948	826.00	119,156.00



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -  
KISUMU WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs'000)**

35.	KU'OYO PRI SCHOOL	EQUITY	0290262860014	2,900.00	2,900.00
36.	LWALA KADAWA PRI SCHOOL	EQUITY	0290261815569	(542.20)	200,094.00
37.	MARERA PRI SCHOOL	EQUITY	0290261804444	37,531.00	93,716.00
38.	MASENO MIXED PRI SCHOOL	EQUITY	0290261767184	5,620.00	0.00
39.	MASENO SCHOOL FOR THE DEAF	EQUITY	0290262503343	11,780.50	0.00
40.	MAWEMBE KODERO PRI SCHOOL	EQUITY	0290264391080	1,369.00	0.00
41.	MAWEMBE KODERO WATER PROJECT	EQUITY	0290266782969	685.00	0.00
42.	MBAKA OROMO SEC. SCHOOL	EQUITY	0290264376814	184.00	241,604.50
43.	MBOTO SUNRISE PRI SCHOOL	EQUITY	0290266862111	835.00	835.00
44.	MKENDWA PRI SCHOOL	EQUITY	0290262261945	37,682.00	77,957.00
45.	NAMETSA PRI SCHOOL	EQUITY	0290262870028	16,614.00	16,779.00
46.	NGEGE PRI SCHOOL	EQUITY	0290261736092	193.00	56,408.00
47.	NYADUO'NG PRI SCHOOL	EQUITY	0290264412994	8,930.00	0.00
48.	NYAKUNE PRI SCHOOL	EQUITY	0290262896451	509.00	0.00
49.	NYANGINJA PRI SCHOOL	EQUITY	0290261741131	13,459.00	90,666.00
50.	NYAWARA PRI SCHOOL	EQUITY	0290261724513	4,305.00	0.00
51.	OBAMBO CHIEFS CAMP	EQUITY	0290265956621	667.00	832.00
52.	OBEDE SEC. SCHOOL	EQUITY	0290262158122	2,730,741.65	1,627,658.00
53.	ODHIENYO HILLS	EQUITY	0290199119931	18,830.00	18,830.00
54.	ODOWA PRI SCHOOL	EQUITY	0290263995712	45,315.00	145,700.00
55.	OGADA AIC SEC.	EQUITY	0290261778177	2,394,567.55	17.65
56.	OGADA PRI SCHOOL	EQUITY	0290293964184	375.00	0.00
57.	OGONGO PRI SCHOOL	EQUITY	0290264347249	29,030.45	1,105,244.00
58.	OJOLLA HEALTH CENTER	EQUITY	0290193804838	80.00	112,958.00
59.	OLUOWA PRI SCHOOL	EQUITY	0290263512767	26,600.00	83,697.00
60.	OLUOWA SEC. SCHOOL	EQUITY	0290261700206	101,464.00	1,314,666.00
61.	ONGALO PRI SCHOOL	EQUITY	0290261805282	54,365.25	499,793.20
62.	ONGALO SEC. SCHOOL	EQUITY	0290263342063	32,567.50	129,591.50
63.	ORINDE PRI SCHOOL	EQUITY	0290261468266	16,048.00	544,718.00
64.	OSIRI ASSISTANT CHIEFS OFFICE	EQUITY	0290293059992	74,435.00	217,078.00
65.	OSIRI PRI SCHOOL	EQUITY	0290265932622	129,101.00	237,188.00
66.	OSIRI SEC. SCHOOL	EQUITY	0290263513078	60,776.00	128,656.50
67.	OTONGLO DISPENSARY	EQUITY	0290261735598	5,699.00	0.00
68.	OYIENGO PRI SCHOOL	EQUITY	0290262147463	582.65	0.00
69.	PAGA FISH BANDA PROJECT	EQUITY	0290262568116	25.00	0.00
70.	PAW AKUCHE WATER PROJECT	EQUITY	0290264264618	6,500.00	0.00
71.	SIANDA POLYTECHNIC	EQUITY	0290195292694	10,265.00	0.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -  
KISUMU WEST CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018 (Kshs'000)**

72.	SINYOLO GIRLS SEC. SCHOOL	EQUITY	0290264307194	155,167.00	155,167.00
73.	ST. ALLOYS OJOLLA PRI SCHOOL	EQUITY	0290264152371	76,132.50	341,467.50
74.	ST. ANTHONY DAGO KOKORE SEC.	EQUITY	0290262884558	685,644.00	290,764.00
75.	ST. MARKS OBAMBO SEC. SCHOOL	EQUITY	0290263680904	633,346.60	2,162,885.00
76.	SUNGA PRI SCHOOL	EQUITY	0290261783242	4,410.50	30,688.50
77.	TIENGRE PRI SCHOOL	EQUITY	0290261712407	291,170.00	64,909.00
78.	ULALO PRI SCHOOL	EQUITY	0290261679734	1,017.50	750,487.50
79.	URADI PRI SCHOOL	EQUITY	0290261715681	11,294.40	0.00
80.	USARI PRI	EQUITY	0290264344061	1,130.00	57,315.00
81.	USOMA DISPENSARY	EQUITY	0290264342280	334.00	334.00
82.	WACHARA PRI SCHOOL	EQUITY	0290262043778	195.00	0.00
83.	WANDEGE PRIMAARY SCHOOL	EQUITY	0290263329322	1,350.00	9,890.00
84.	YATH RATENG PRI SCHOOL	EQUITY	0290295240574	-	0.00
85.	AIC ALARA GIRLS SEC	EQUITY	1260297599062	5,444.50	0.00
86.	KIREMBE PRI SCHOOL	EQUITY	1260299054322	5,330.00	59,345.00
87.	MALIERA SEC. SCHOOL	EQUITY	1260262267837	355.00	45,905.00
88.	ROTA PRI SCHOOL	EQUITY	1260197564250	652.65	0.00
89.	SABEMBESEC. SCHOOL	EQUITY	1260297558113	505.00	890.00
90.	USARE SEC. SCHOOL	EQUITY	1260297551271	14,005.00	1,700,759.00
91.	ELUHOBE SEC. SCHOOL	EQUITY	1120261748779	38,330.60	487,095.60
92.	ABOGE PRI SCHOOL	KCB	1202114717	20,230.50	714,105.00
93.	CHULAIMBO PRI SCHOOL	KCB	1202503519	521.50	157,829.00
94.	CHULAIMBO SEC. SCHOOL	KCB	1181116503	3,302,979.55	2,000,000.00
95.	DAGO KOKORE PRI SCHOOL	KCB	1202705863	1,658,049.00	576,742.50
96.	EAST KARATENG ASSISTANT CHIEF OFFICE	KCB	1178929930	2,064.85	210,421.25
97.	ELUHOBE PRI SCHOOL	KCB	1201171725	1,141.50	1,381,652.50
98.	KAWINO PRI SCHOOL	KCB	1200093763	54,978.50	355,344.00
99.	KODIAGA PRI SCHOOL	KCB	1179867246	177,589.05	612,925.05
100	KUOYO SEC. SCHOOL	KCB	1202695922	41,373.50	186,029.00
101	LWALA KADAWA SEC. SCHOOL	KCB	1176973770	4,478.90	242,624.00
102	MTAKA OROMO PRI SCHOOL	KCB	1204083274	217,043.50	241,604.50
103	NORTH KAPUONJA ASSISTANT CHIEF OFFICE	KCB	1206399848	1,303,862.50	1,800,000.00
104	OBEDE PRI SCHOOL	KCB	1202064922	15,823.50	323,848.50
105	OCHOK KADONGO PRI SCHOOL	KCB	1202277853	1,859.00	249,054.50
106	OJOLLA ADMINISTRATION POLICE LINE	KCB	1179504933	40,103.15	292,053.45

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -  
KISUMU WEST CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2018 (Kshs'000)

107	ROTA DISPENSARY	KCB	1178838951	1,032.30	1,032.00
108	SABAKO PRI SCHOOL	KCB	1202730515	23,547.00	499,274.50
109	SANGANYINYA PRI SCHOOL	KCB	1177304449	14,704.00	0.00
110	SIANDA MIXED SEC. SCHOOL	KCB	1202426727	1,270,592.50	97,874.00
111	SIDIKA PRI SCHOOL	KCB	1202504310	69,723.00	532,161.50
112	ULALO SEC. SCHOOL	KCB	1201126509	1,633,354.00	225,719.00
113	WACHARA POLYTECHNIC	KCB	1176680730	9,727.30	0.00
114	WEST KARATENG GREEN NETWORK	KCB	1177176211	1,146.20	0.00
115	AGULU PRI SCHOOL	COOP	01120015445001	3,200.00	23,098.00
116	BISHOP OKOTH OJOLLA SEC. SCHOOL	COOP	01141013158200	129,038.00	767,105.00
117	NORTH KAPUONJA WATER PROJECT	COOP	01141431995601	3,112.50	0.00
118	HUMA SEC. SCHOOL	NATIONAL	01021023923801	1,648,820.50	1,074,464.00
119	Total			23,398,565.35	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-  
KISUMU WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

**TRANSFER TO PRI SCHOOLS**

NAME OF INSTITUTION	AMOUNT( KSHS) DISBURSED 2017/2018	AMOUNT( KSHS) DISBURSED 2016/2017
ABOGE PRI SCHOOL	203,616.00	2,200,000.00
ALARA PRI SCHOOL	727,643.00	1,388,500.00
BARA PRI SCHOOL		367,980.00
CHULAIMBO PRI SCHOOL		500,000.00
DAGO KOKORE PRI SCHOOL		500,000.00
DR ROBERT OUKO PRI		104,000.00
ELUHOBE PRI SCHOOL		2,200,000.00
GEE PRI SCHOOL	200,000.00	
GEE RABUOR PRI SCHOOL		1,100,000.00
GETA PRI SCHOOL		942,100.00
KAWINO PRI SCHOOL		750,000.00
KAWINO PRI SCHOOL	350,000.00	
KIREMBE PRI SCHOOL		1,100,000.00
KODIAGA PRI SCHOOL		600,000.00
KOTETNI PRI SCHOOL		350,000.00
MBAKA OROMO PRI SCHOOL		600,000.00
MBAKA OROMO PRI SCHOOL	200,900.00	
MBOTO SUNRISE		185,507.00
NAMETSA PRI SCHOOL		100,000.00
NGEGE PRI SCHOOL		123,655.00
NYANGINYA PRI SCHOOL		1,100,000.00
OBEDE PRI SCHOOL		1,100,000.00
OCHOK KADONGO PRI SCHOOL		1,750,000.00
ODOWA PRI SCHOOL		1,500,000.00
OGONGO PRI		1,100,000.00
OLUOWA PRI SCHOOL		1,100,000.00
ONGALO PRI SCHOOL		500,000.00
ORINDE PRI SCHOOL		1,200,000.00
ORINDE PRI SCHOOL	465,000.00	
OSIRI PRI SCHOOL		1,075,600.00
SABAKO PRI SCHOOL		1,200,000.00
SIDIKA PRI SCHOOL		1,000,000.00
SIDIKA PRIMATY SCHOOL	400,000.00	
SUNGA PRI SCHOOL		15,000.00
TIENGRE PRI		2,300,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -  
 KISUMU WEST CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2018 (Kshs'000)**

TIENG'RE PRI SCHOOL	735,270.00	750,000.00
ULALO PRI SCHOOL	550,000.00	
ULALO PRI SCHOOL		313,922.00
WANDEGA PRI SCHOOL	3,832,429.00	29,316,264.00
<b>TOTAL</b>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-  
KISUMU WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

**TRANSFER TO SEC. SCHOOLS**

<b>NAME OF INSTITUTION</b>	<b>AMOUNT( KSHS) DISBURSED 2017/2018</b>	<b>AMOUNT( KSHS) DISBURSED 2016/2017</b>
AIC OGADA SEC.	2,389,470.00	1,000,000.00
AIC OGAL SEC. SCHOOL		249,290.00
BAR ANDINGO SEC. SCHOOL		1,561,360.00
BAR KORUMBA SEC.	666,486.40	
BAR KORUMBA SEC. SCHOOL		3,831,880.00
BISHOP OKOTH OJOLA SEC SCHOOL		500,000.00
CHULAIMBO SEC SCHOOL		2,000,000.00
CHULAIMBO SEC.	5,292,390.00	
DAGO KOKORE SEC. SCHOOL	684,974.00	1,555,432.00
ELUHOBE SEC. SCHOOL		2,253,605.00
HUMA SEC.	1,500,000.00	1,793,595.00
KANYAMEDHA SEC. SCHOOL		1,590,910.00
KAWINO SEC. SCHOOL		992,804.00
KIREMBE SEC. SCHOOL		1,100,000.00
KUOYO SEC SCHOOL		1,900,000.00
MALIERA SEC. SCHOOL		648,520.00
MTAKA OROMO SEC. SCHOOL		730,080.00
OBAMBO SEC.	4,942,918.00	1,000,000.00
OBEDE SEC. SCHOOL	2,745,373.00	1,600,000.00
OLUOWA SEC.		2,409,381.00
ONGALO SEC. SCHOOL		361,590.00
OSIRI SEC. SCHOOL		726,360.00
SABEMBE SEC SCHOOL		82,640.00
SIANDA MIXED SEC. SCHOOL	2,364,285.00	1,800,000.00
SINYOLO SEC. SCHOOL		741,767.00
ULALO SEC. SCHOOL	1,410,165.00	1,850,000.00
USARE SEC. SCHOOL		3,268,040.00
<b>TOTAL</b>	<b>21,996,061.40</b>	<b>35,547,254.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-  
KISUMU WEST CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2018

**TRANSFER TO SECURITY PROJECTS**

NAME OF INSTITUTION	AMOUNT DISBURSED IN 2017/18	AMOUNT DISBURSED IN 2016/17
DAGO POLICE POST I		331,690.00
DAGO POLICE POST II	1,188,910.00	3,800,000.00
EAST KARATENG ASS CHIEF OFF		823,400.00
EAST KISUMU CHIEF'S OFFICE		1,072,745.00
KOGONY ASS CHIEFS AP HOUSES	1,409,254.00	3,500,000.00
NORTH KAPUONJA ASS CH OFFICE	1,039,930.00	1,800,000.00
OBAMBO CHIEFS OFFICE		85,690.00
OGAL POLICE POST	1,707,450.00	800,000.00
OJOLLA ADMIN AP HOUSES		2,473,320.00
OTONGLO ACC OFFICE		371,870.00
<b>TOTAL</b>	<b>5,345,544.00</b>	<b>15,058,715.00</b>

**TRANSFER TO SPORTS PROJECTS**

PROJECT NAME	AMOUNT DISBURSED IN 2016/17	AMOUNT DISBURSED IN 2015/16
KISUMU WEST SPORTS COMMITTEE	-	2,637,931.00
DAGO KOKORE PRI SCHOOL	1,200,000.00	500,000.00
<b>TOTAL</b>	<b>1,200,000.00</b>	<b>3,137,931.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-  
KISUMU WEST CONSTITUENCY**  
Reports and Financial Statements  
for the year ended June 30, 2018

**TRANSFER S TO ENVIRONMENT PROJECTS**

PROJECT NAME	AMOUNT DISBURSED IN 2017/18	AMOUNT DISBURSED IN 2016/17
ARUDE PRI SCHOOL		55,800.00
BAR ANDINGO PRI		55,800.00
BAR UNION PRI SCHOOL		55,800.00
CHULAIMBO PRI SCHOOL		55,800.00
DAGO KOKORE PRI		55,800.00
GOMBE KOKULO PRI		55,800.00
HUMA PRI SCHOOL		55,800.00
KALEJO ROTA BEACH		55,800.00
MARERA PRI SCHOOL		55,800.00
NGEGE PRI SCHOOL		55,800.00
NYAWARA PRI SCHOOL		55,800.00
OGAL PRI SCHOOL		55,800.00
OGONGO PRI SCHOOL		55,800.00
ORINDE PRI SCHOOL		56,731.00
USARE PRI SCHOOL		55,800.00
USOMA PRI SCHOOL		55,800.00
WEST KARATENG' G NET		
<b>TOTAL</b>	<b>0.00</b>	<b>837,931.00</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-  
KISUMU WEST CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2018

**TRANSFER TO EMERGENCY PROJECTS**

PROJECT NAME	AMOUNT DISBURSED IN 2016/17	AMOUNT DISBURSED IN 2015/16
DWELE PRI SCHOOL		500,000.00
KIBWAYI PRI SCHOOL		500,000.00
MASENO POLICE STATION		100,000.00
MASENO SCHOOL FOR THE DEAF		300,000.00
MAWEMBE KODER PRI SCHOOL		300,000.00
NYAKUNE PRI SCHOOL		500,000.00
OGAL AP POLICE POST	300,000.00	
OJOLLA CDF ROAD		700,000.00
OJOLLA PRI SCHOOL		300,000.00
SUNGA PRI SCHOOL		500,000.00
NGCDF OFFICES	453,455.00	
<b>TOTAL</b>	<b>753,455.00</b>	<b>3,700,000.00</b>

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2015/2016	Bar Korumba Dispensary staff house- auditors needed documents to show public participation, and breakdown of electrical works, and public works management fee	Documents were with public works and were later provided to the auditors. The building is now 100% complete	Public works officer – samwel odongo and	Not resolved	
	Budget Implementation analysis- absorption rate was at 72% and constituency underspent in nine line items.	The management will strive to spend all the funds as per the budgeted amounts. We have noted the weakness	Naphtally Ochuma- Fund Account Manager	Resolved	immediately
	Supply, installation and commissioning of solar lights- award letter states three solar lights while contractors implemented 5.	The management sought authorization from the NGCDF board and authority granted. All solar lights were installed.	Naphtally Ochuma- Fund Account Manager	Resolved	October 2017
	Construction of Osiri chief office- no breakdown of electrical fee and supervision fee, cracks noticed, and overpayment of 99,498	Breakdown provided and overpayment approved by PMC	Naphtally Ochuma- Fund Account Manager	Resolved	
	Awach Dwele Primary School- overpayment of 1,799,131.25 without approval of board, overspent without approval.	Authority has been sought from the board and approval warranted. The contractor installed the boards and were vandalized.	Naphtally Ochuma- Fund Account Manager.	Resolved	

*NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - KISUMU WEST CONSTITUENCY*  
Reports and Financial Statements  
For the year ended June 30, 2018 (Kshs'000)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-  
KISUMU WEST CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

**BURSARIES (SEC. SCHOOLS)**

s/no	Name of Institution	No of students	amount per student	Amount
1	GOT KACHACHA MIXED SEC	1	6,000.00	6,000.00
2	MUSASA IPA HIGH SCHOOL	2	6,000.00	12,000.00
3	TIENGRE SEC. SCHOOL	2	5,000.00	10,000.00
4	TIGOI GIRLS HIGH SCHOOL	1	6,000.00	6,000.00
5	BARDING BOYS HIGH SCHOOL	1	6,000.00	6,000.00
6	KERERI GIRLS SEC. SCHOOL	3	5,000.00	15,000.00
7	ENG. GUMBO RAMBIRA GIRLS SCHOOL	1	6,000.00	6,000.00
8	KOIBARAK SEC. SCHOOL	1	6,000.00	6,000.00
9	MOI GIRLS HIGH SCHOOL	1	6,000.00	6,000.00
10	TIGOI GIRLS HIGH SCHOOL	1	6,000.00	6,000.00
11	KAPTIK SEC. SCHOOL	1	6,000.00	6,000.00
12	NYAKACH GIRLS HIGH SCHOOL	1	6,000.00	6,000.00
13	KISUMU GIRL HIGH SCHOOL	1	6,000.00	6,000.00
14	MBITA HIGH SCHOOL	1	6,000.00	6,000.00
15	RAMBA BOYS HIGH SCHOOL	2	12,000.00	12,000.00
16	KIBOSWA BIDII YOUTH GROUP	1	6,000.00	6,000.00
17	EMUSIRE HIGH SCHOOL	1	6,000.00	6,000.00
18	ST MATHEWS SARADIDI SEC SCHOOL	1	6,000.00	6,000.00
19	SINYOLO GIRLS SEC. SCHOOL	2	15,000.00	30,000.00
20	ST MARY GORETY MIKEL HIGH SCHOOL	1	18,000.00	18,000.00
21	WINGS TO FLY SCHOLARSHIP PROGRAM	38		3,550,000.00
	<b>Total</b>	<b>64</b>		<b>3,731,000.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -  
KISUMU WEST CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2018 (Kshs'000)

**BURSARIES (UNIVERSITY)**

NAME OF INSTITUTION	AMOUNT PER STUDENT	NO OF STUDENTS	TOTAL AMOUNT
MOI UNIVERSITY ELDORET CAMPUS	8000	1	8,000.00
KISII UNIVERSITY KISUMU CUMPUS	8000	1	8,000.00
JARAMOGI OGINGA ODINGA UNI OF SCI \$ TECH	8000	1	8,000.00
EGERTON UNIVERSITY	8,000	1	8,000.00
UNIVERSITY OF NAIROBI	24,000	1	24,000.00
MOI UNIVERSITY TRAINING COLLEGE	24,000	1	24,000.00
KISII UNIVERSITY	40,000	2	40,000.00
MOI UNIVERSITY	6,000	1	6,000.00
JOMO KENYATTA OF AGRICULTURE & TECHNOLOGY	20,000	1	20,000.00
DAYSTAR UNIVERSITY	20,000	1	20,000.00
<b>Grand Total</b>		<b>11</b>	<b>166,000.00</b>

**BURSARY (MEDICAL COLLEGES)**

	NAME OF INSTITUTION	AMOUNT PER STUDENT	NO OF STUDENTS	TOTAL AMOUNT
1	KENYA MEDICAL TRAINING COLLEGE - NAIROBI	6,000.00	2	12,000.00
2	KENYA MEDICAL TRAINING COLLEGE - KISUMU	6,000.00	1	6,000.00
	<b>Grand Total</b>		<b>3</b>	<b>18,000.00</b>

**BURSARY (OTHER MIDDLE LEVEL COLLEGES)**

	NAME OF INSTITUTION	AMOUNT PER STUDENT	NO OF STUDENTS	TOTAL AMOUNT
1	AA DRIVING SCHOOL	7,350	40	294,000.00
2	KISUMU MARITIME	50,000.00	10	250,000.00
	<b>Grand Total</b>		<b>50</b>	<b>544,000.00</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -  
KISUMU WEST CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2018 (Kshs'000)

**MOCKS AND CATS**

NAME OF INSTITUTION	NO OF STUDENTS	AMOUNT DISBURSED IN 2017/18	AMOUNT DISBURSED IN 2016/17
DISTRICT EDUCATION BOARD		0.00	885,000.00
TOTAL		200,000.00	685,000.00

