

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 24 JUL 2019

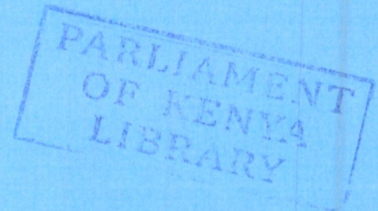
OF  
Wednesday

TABLED  
BY:

Hon. Aden Duale MP  
(LOM)

FOR THE

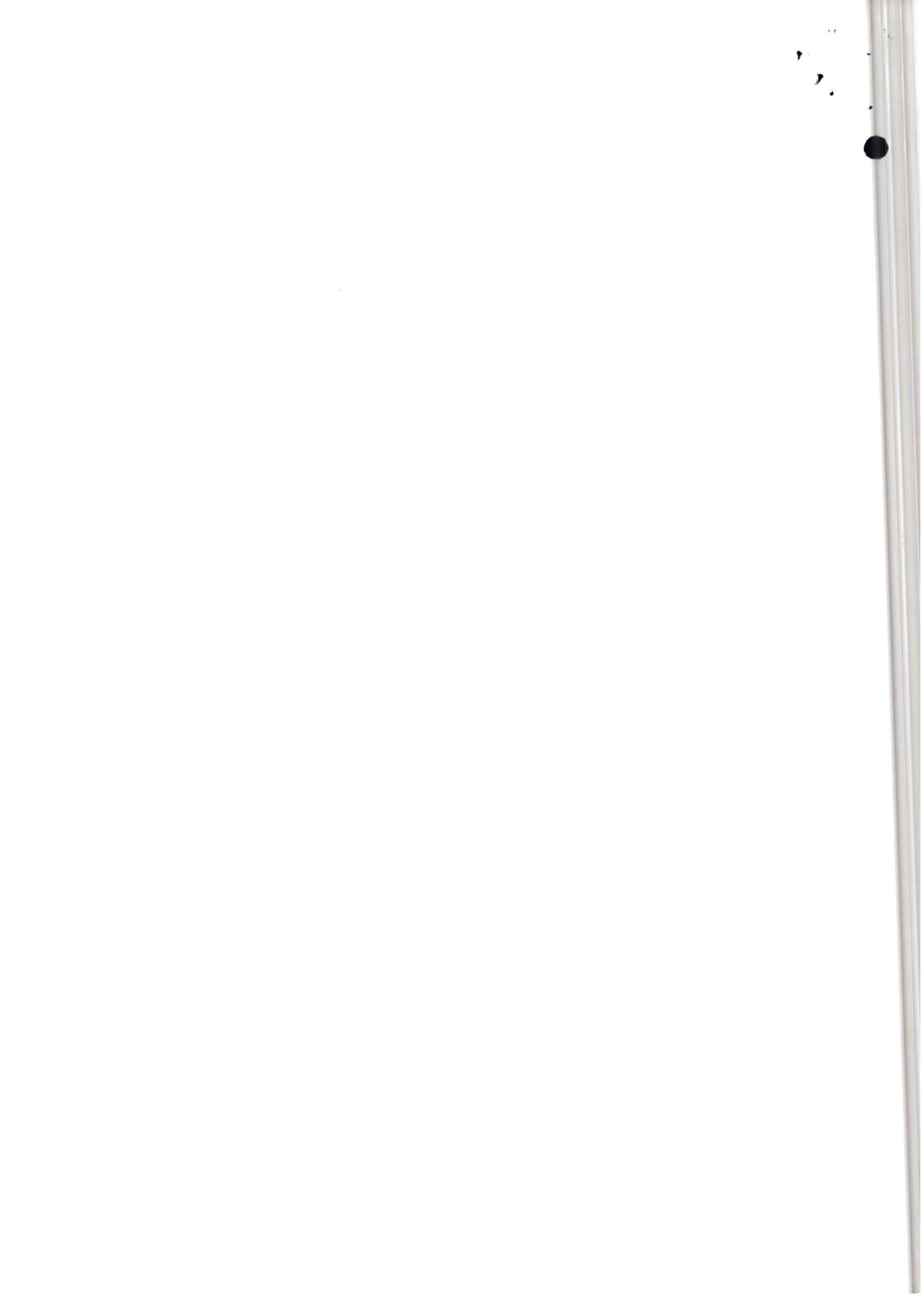
THE AUDITOR-GENERAL



ON

THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – KISUMU CENTRAL  
CONSTITUENCY

FOR THE YEAR  
ENDED 30 JUNE 2018



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

**KISUMU CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

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

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*Revised Template 30<sup>th</sup> June 2018*



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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018**

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



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

**KISUMU CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

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

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Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT .....	2
II. FORWARD BY THE NGCDF COMMITTEE CHAIRMAN .....	6
III. STATEMENT OF NGCDF COMMITTEE MANAGEMENT RESPONSIBILITIES .....	7
IV. STATEMENT OF RECEIPTS AND PAYMENTS .....	8
V. STATEMENT OF ASSETS AND LIABILITIES .....	9
VI. STATEMENT OF CASHFLOW .....	10
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	11
VIII. SIGNIFICANT ACCOUNTING POLICIES .....	13
IX. NOTES TO THE FINANCIAL STATEMENTS.....	26



**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 CENTRAL 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 CENTRAL 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 CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

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

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No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Henry Samson Juma Opilo
3.	Sub-County Accountant	Lee Omanje
4.	Chairman NGCDFC	Samson Oketch Nyawanda
5.	Member NGCDFC	Rosemary Mbeka
6.	Member NGCDFC	Calvins Onyango

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -KISUMU CENTRAL 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 CENTRAL Constituency Headquarters**

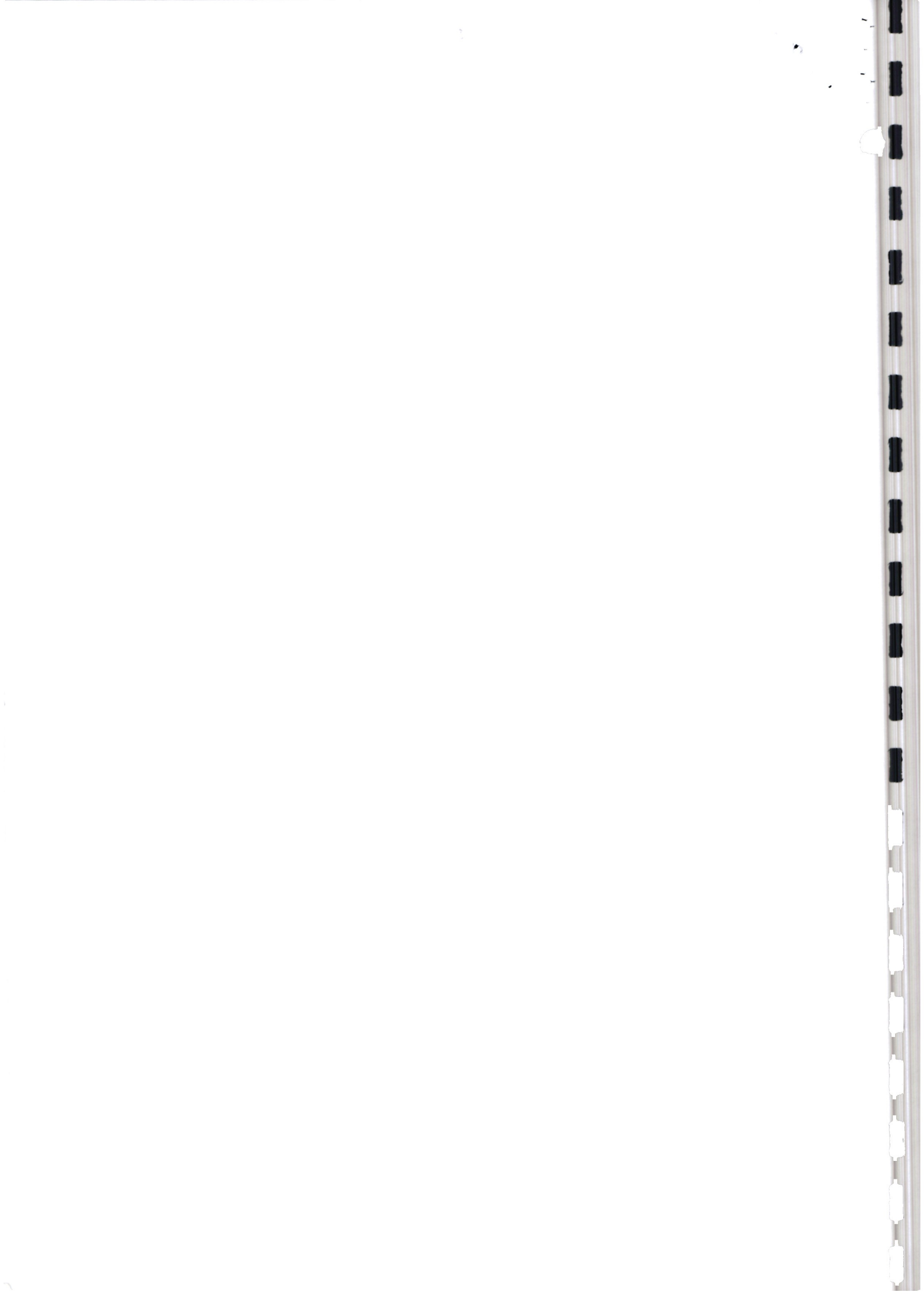
P.O. Box 1077, 40100  
CDF Building, Tomboya  
KISUMU CENTRAL District Headquarters  
Kisumu, KENYA  
KENYA

**NGCDF KISUMU CENTRAL Constituency Contacts**

Telephone: (254) 721967624  
E-mail: [cdfksmucentral@cdf.go.ke](mailto:cdfksmucentral@cdf.go.ke)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

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

Co-operative Bank  
Kisumu Branch  
Account no: 01141495135700  
P.O Box 3621, 40100, Kisumu



**(g) Independent Auditors**

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

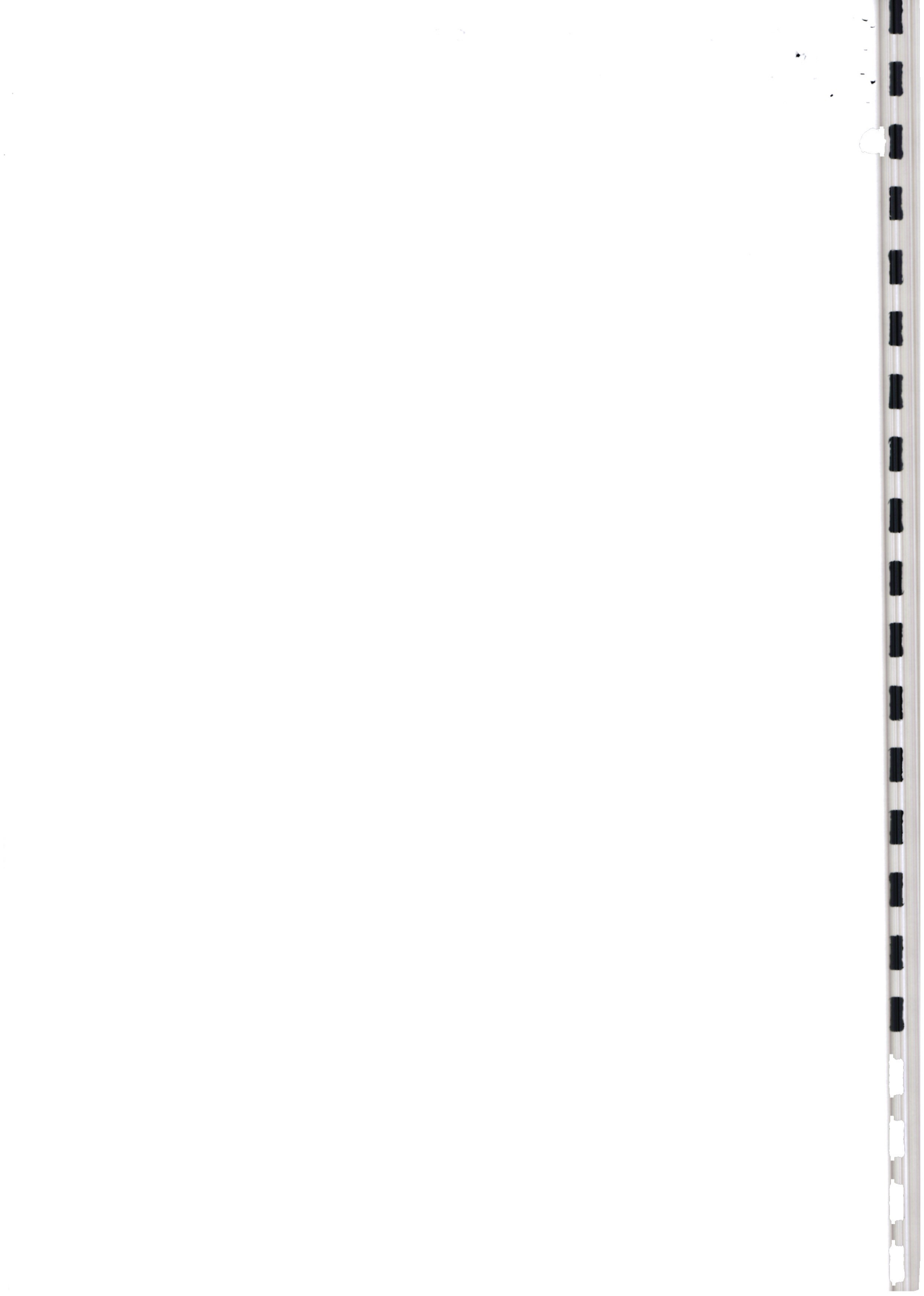
State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya



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

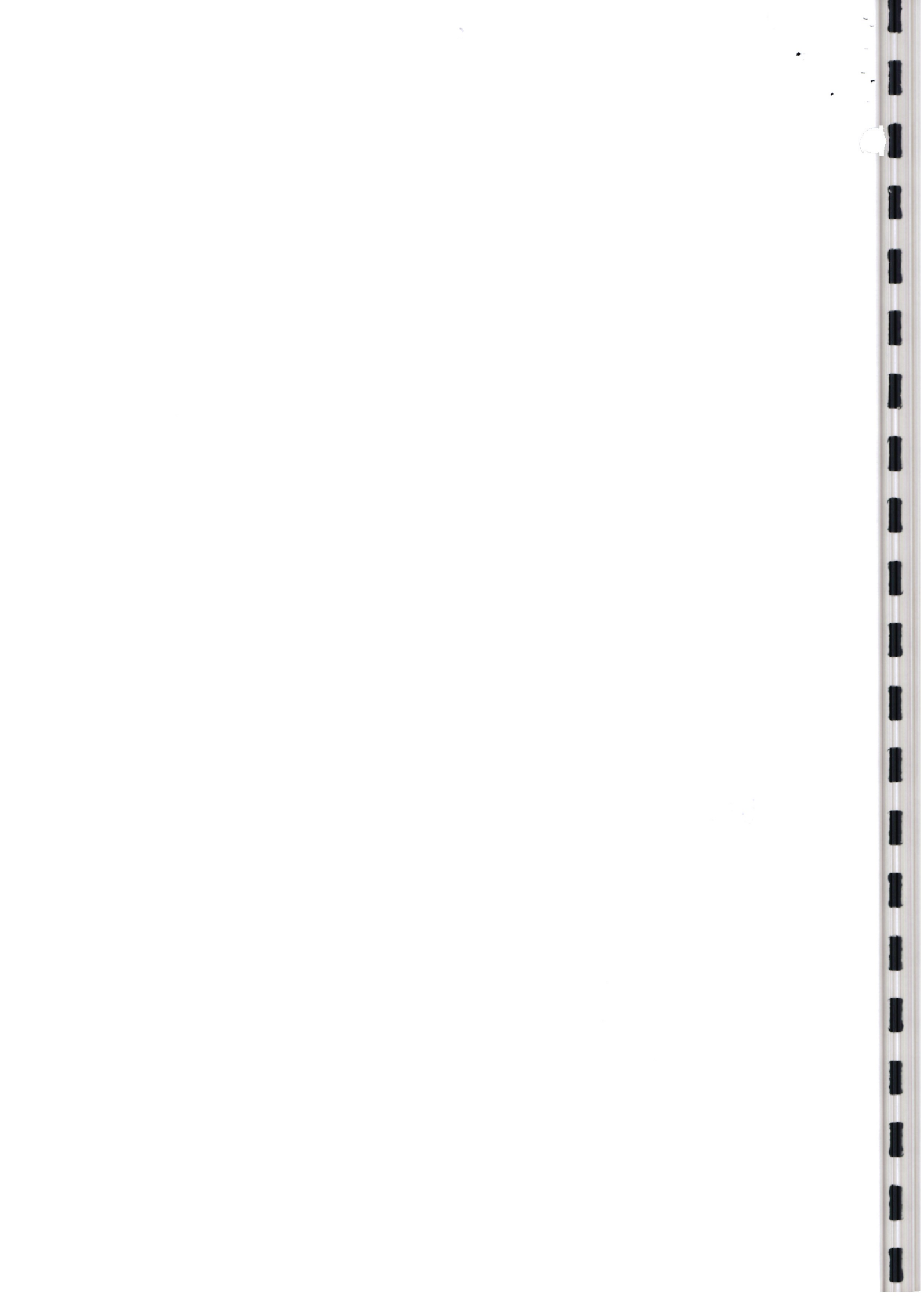
Once again, I present our constituency Annual Report and Financial Statements for the year ended 30<sup>th</sup> June 2018, during which we recorded a fairly good performance despite a range of operational challenges. The continued good performance under the difficult operating environment is an indicator 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 47.5% absorption of all the funds disbursed to our constituency. This rate of low absorption was due to transition after elections.

During the year we managed to disburse funds to different government agencies; 5 primary schools and 5 secondary schools. We were also able to disburse a total of Kshs 20,213,100 in form bursaries to various secondary schools, colleges and universities benefitting about 3,149 students within the constituency.

During the year under review there some emerging issues that affected the operations of our CDFC this included, late disbursements of funds, causing low rate of absorption in transferring funds to other government agencies and thus late project implementations.

During the year under review The high cost of materials has made budgeting an enormous task, this is because by the time we received funds from the board, and due to inflation the funds allocated seemingly may not be enough to complete all our projects.

Sign.....  
**Samson Oketch Nyawanda**  
**CHAIRMAN NGCDF**



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.

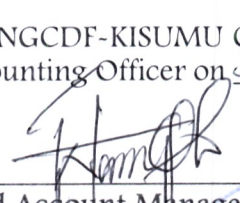
The Accounting Officer in charge of the NGCDF-KISUMU CENTRAL Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June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

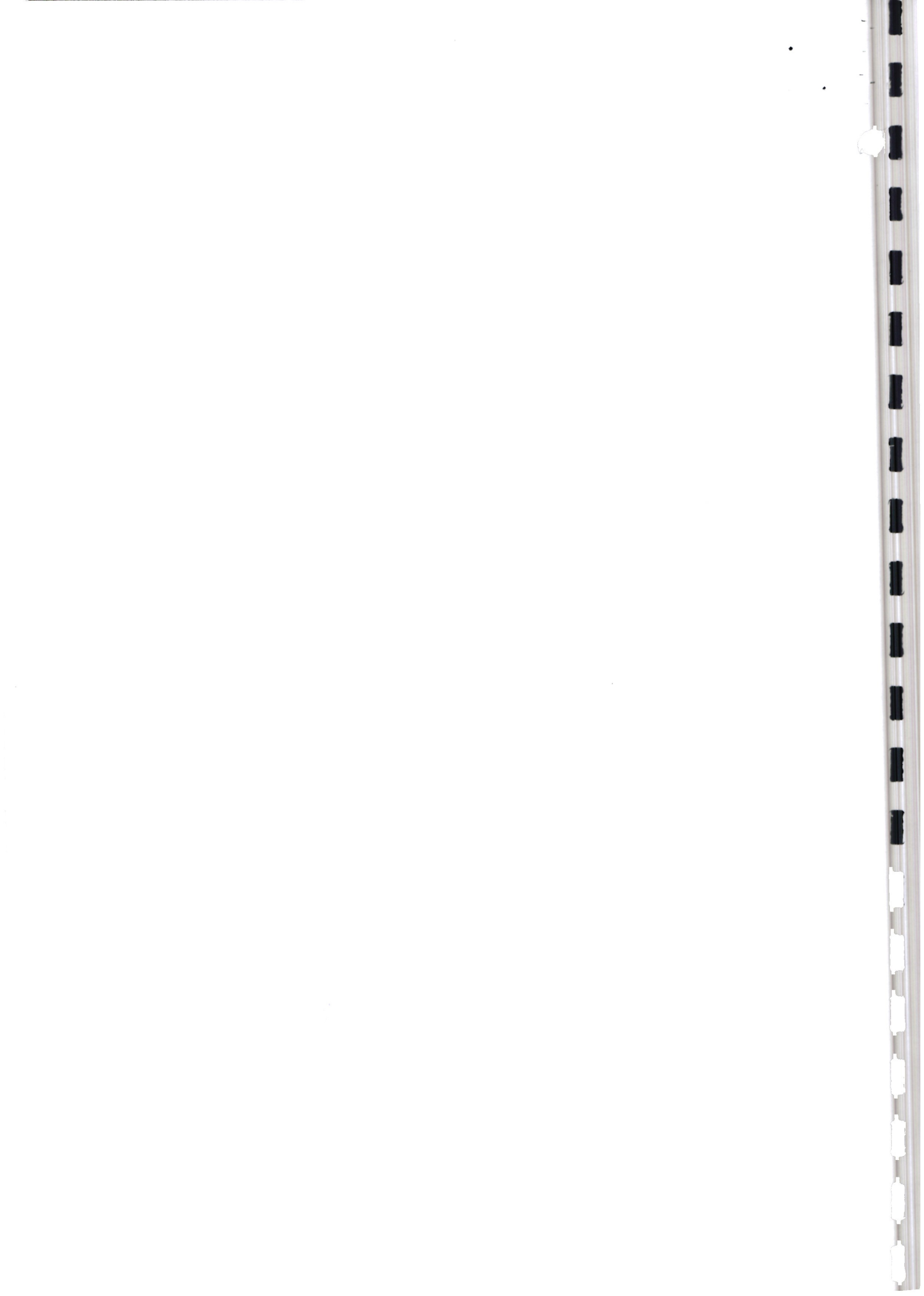
Approval of the financial statements

The NGCDF-KISUMU CENTRAL Constituency financial statements were approved and signed by the Accounting Officer on 30/09/2018 2018.

  
Fund Account Manager  
Name: Henry SJ Opilo



  
CDF-Chairman  
Name: Samson Okech Nyawanda



# REPUBLIC OF KENYA

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Website: www.oagkenya.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 CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

##### Qualified Opinion

I have audited the accompanying financial statements of Kisumu Central National Government Constituencies Development Fund set out on pages 8 to 29 which comprise the statement of financial assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and Summary 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 Central 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. Inaccuracy in the Financial Statements

##### 1.1 Cash and Cash Equivalents

Included in the statement of assets and liabilities under financial assets is cash and cash equivalents of Kshs.30,940,067 which also includes bank balances of Kshs.30,939,667 as at 30 June 2018. However, the bank reconciliation statement reflects payments in the cash book not recorded in the bank statement (unpresented cheques) of Kshs.1,709,483. Out of this amount, cheques totaling Kshs.440,320 were stale as at 30 June 2018 and had not been reversed in the cash book nor replaced with other cheques. No explanation has been provided by the management for the failure to reverse or replace the stale cheques. However, Section 90(3) of Public Finance Management (National Government) Regulations 2015 provides that Accounting Officers shall ensure any discrepancies noted during bank reconciliation exercise, are investigated immediately and appropriate action taken including

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

updating the relevant cash books. Consequently, the accuracy and validity of the bank balance of Kshs.30,939,667 as at 30 June 2018 could not be confirmed.

## 1.2 Inaccuracy of Unutilized Funds

Included in the financial statements under note 15.3 is unutilized funds of Kshs.216,970, while summary statements of appropriation under note VI. reflects unutilized funds as Kshs.11,596,280 being adjustments for the final budget resulting to difference of Kshs.11,379,310 which is not previous year(s) balances not yet disbursed by the Board to the constituency. However, Contrary to section 6(2) and section 7(1) of National Government Constituencies Development Funds Act, 2015 stipulate that unutilized funds are balance available for use in the year under review to fund projects approved in the respective prior financial years.

Consequently, the accuracy and validity of the unutilized funds balance of Kshs.11,379,310 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kisumu Central 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.

## Emphasis of Matter

### 1. Budget Performance

The Fund's approved budget for the year 2017/2018 amounted to Kshs.98,612,626 comprising of 2017/2018 allocation of Kshs.86,810,345 and balance brought forward from 2016/2017 of Kshs.11,802,281. The analysis of comparison of budget and actuals is as summarized below:

Item	Approved Budget for 2017/2018 Kshs	Actual Expenditure 2017/2018 Kshs.	Variance Kshs.	Utilisation %
Compensation of Employees	3,462,279	1,767,748	1,694,531	51
Use of goods and services	5,591,760	5,795,001	(203,241)	104
Transfers to Other Government Units	37,000,000	2,000,000	35,000,000	5
Other grants and transfers	43,135,525	34,087,932	9,047,593	79
Acquisition of Assets	9,423,062	1,254,960	8,168,102	13
Other Payments	0	151,400	(151,400)	
<b>Total</b>	<b>98,612,626</b>	<b>45,057,041</b>	<b>53,555,585</b>	<b>46</b>

During the period, the Fund incurred an expenditure of Kshs.45,057,041 representing 46% of the approved budget resulting in under-absorption of Kshs.53,555,585.

Consequently, failure to utilize all funds as budgeted/disbursed is an indication that programs and activities are not implemented as planned hence not achieving the intended objective of improving delivery of goods and services to the residents of Kisumu Central Constituency.

### **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.

## **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 procedures performed, I confirm that public money has not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Failure to Implement Project**

Included in the financial statements under note 6 is transfer to other government entities of an amount of Kshs.2,000,000 which was spent vide cheque numbers 6077 and 6078 for the purchase of 20 white boards, which were to be distributed to 5 primary schools and 5 secondary schools. However, physical verification revealed that although the white boards were procured by the project management committee, the boards were yet to be distributed to the beneficiaries and are stored at the CDF office store. No explanation was provided by management for the delay in distribution of the white boards to the beneficiaries. However, contrary to Section 25(1) of the National Government Constituencies Development Fund Act (NG-CDF), 2015 requires that any funding under this Act shall be for a complete project or a defined phase of a project and may include the acquisition of land and buildings.

Consequently, delay in implementation of projects affects service delivery to the public and also they have not got value for money.

#### **2. Irregular Allocation of Roads Construction Funds**

Included in the financial statements under note 7 is other grants and other payments of Kshs.34,087,932 which includes roads project of Kshs.7,500,000, out of which Migosi Police Post access road amount spent was Kshs.2,500,000, Kikomi Obunga Police Post access road Kshs.2,500,000 and Kilo Nyalenda Police Post access road Kshs.2,500,000. However, the following anomalies were noted in regard to implementation of these projects:

- i. These projects are under the devolved governments and therefore their funding by the Fund contravenes Section 24 of the National Government Constituencies Development Fund Act, 2015.
- ii. No sign posts were put up on the roads to indicate that the projects were undertaken by the Fund.

However, contrary to section 24 of the NGCDF Act 2015, stipulate that a project under this Act shall only be in respect of works and services falling within the functions of the national government under the constitution. Consequently, the propriety of expenditure could not be confirmed and the Fund is in breach of the law.

### **3. Lack of Clerk of Works**

During the year under review, it was noted that the management had recruited all other cadres without a clerk of works. The management lack a technical personnel though there is need of such an officer to be on site in a regular basis. The management did not offer any explanation for the omission. However, contrary to section 45(1) under the staff of the constituency committee stipulate that the constituency committee may engage such staff as may be necessary for execution of its functions including persons with knowledge in information and communications, technology, construction and basic accounting. Subsection (2) stipulate that staff employed under subsection (1) shall assist the constituency committee in project monitoring, evaluation, co-ordination and proper keeping of records and such staff shall be remunerated from the funds allocated for administration and recurrent expenses of the constituency committee. Consequently, the Fund is in breach of the law.

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the review so as to obtain limited assurance as to 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.

A review is limited primarily to analytical procedures and to inquiries, and therefore provides less assurance than an audit. I have not performed an audit, and, accordingly, express my conclusion in the form of limited assurance, which is consistent with the more limited work I have performed under this compliance review.

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 procedures performed, 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**

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 1265. The standard requires that I plan and perform the review so as to obtain limited assurance as to whether effective processes

and systems of internal control, risk management and governance was maintained in all material respects.

The matters reported are limited to the deficiencies identified during the audit that I have concluded are material to be reported. I have not performed an audit, and, accordingly, express my conclusion in the form of limited assurance, which is consistent with the more limited work I have performed under this review.

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 Central 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 Central 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 Central 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:

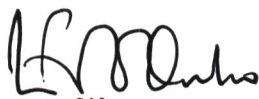
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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 Central National Government Constituencies Development Fund's 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 Central 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 Central 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**

**24 April 2019**



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

**KISUMU CENTRAL CONSTITUENCY**

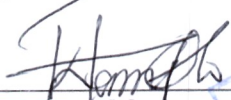
**Reports and Financial Statements**

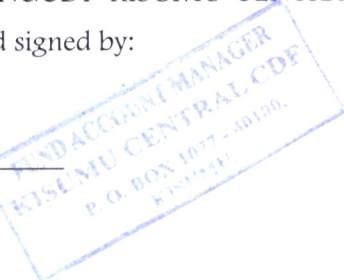
**For the year ended June 30, 2018**


**III. STATEMENT OF RECEIPTS AND PAYMENTS**

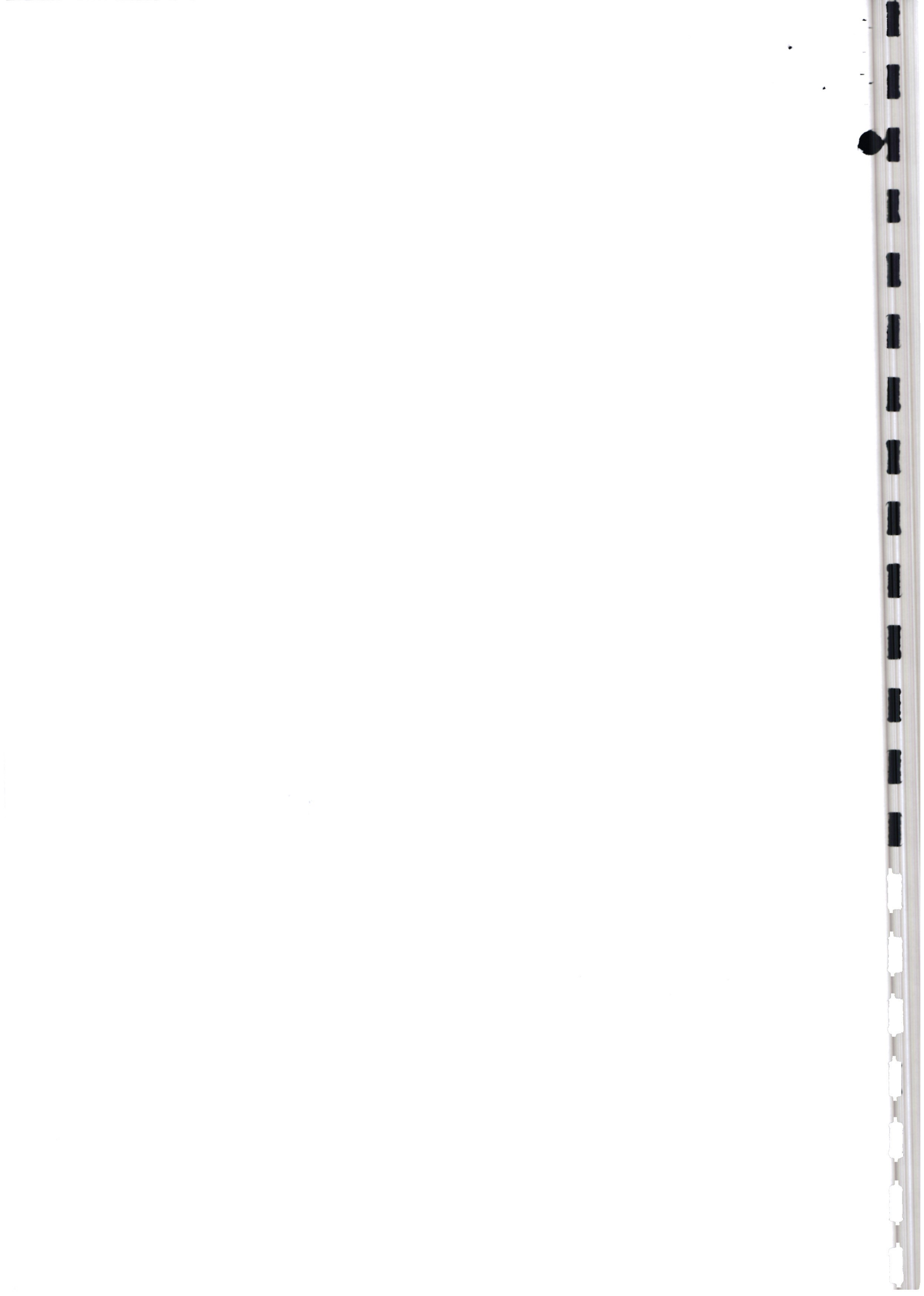
	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board	1	75,574,138	86,294,696
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	206,000	-
<b>TOTAL RECEIPTS</b>		<b>75,780,138</b>	<b>86,294,696</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,767,748	2,298,306
Use of goods and services	5	5,795,001	9,629,317
Transfers to Other Government Units	6	2,000,000	62,039,390
Other grants and transfers	7	34,087,932	36,049,790
Acquisition of Assets	8	1,254,960	-
Other Payments	9	151,400	-
<b>TOTAL PAYMENTS</b>		<b>45,057,041</b>	<b>110,016,803</b>
<b>SURPLUS/DEFICIT</b>		<b>30,723,097</b>	<b>(23,722,107)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KISUMU CENTRAL Constituency financial statements were approved on 30/09/2018 2018 and signed by:

  
 Fund Account Manager  
 Name: Henry S. Opilo



  
 CDF-Chairman  
 Name: Samson Okech Nyawanda



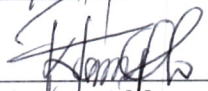
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KISUMU CENTRAL CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2018**

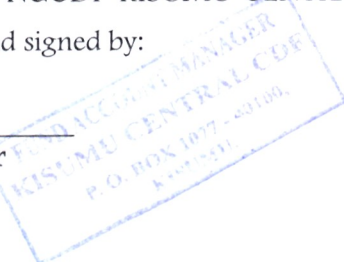
**IV. STATEMENT OF ASSETS**

	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	30,939,667	16,970
Cash Balances (cash at hand)	10B	400	-
Sub - total		<b>30,940,067</b>	<b>16,970</b>
Current Receivables-Outstanding Imprests	11	-	200,000
<b>TOTAL FINANCIAL ASSETS</b>		<b>30,940,067</b>	<b>216,970</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables-Retention	12	-	-
<b>NET FINANCIAL ASSETS</b>		<b>30,940,067</b>	<b>216,970</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	216,970	23,939,077
Surplus/Deficit for the year		30,723,097	(23,722,107)
Prior year adjustments	14	0.00	-
<b>NET FINANCIAL POSITION</b>		<b>30,940,067</b>	<b>216,970</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KISUMU CENTRAL Constituency financial statements were approved on 30/09/2018 2018 and signed by:

  
Fund Account Manager  
Name: Henry SJ Opilo

  
CDF-Chairman  
Name: Samson Okech Nyawanda





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KISUMU CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2018

V. STATEMENT OF CASHFLOW

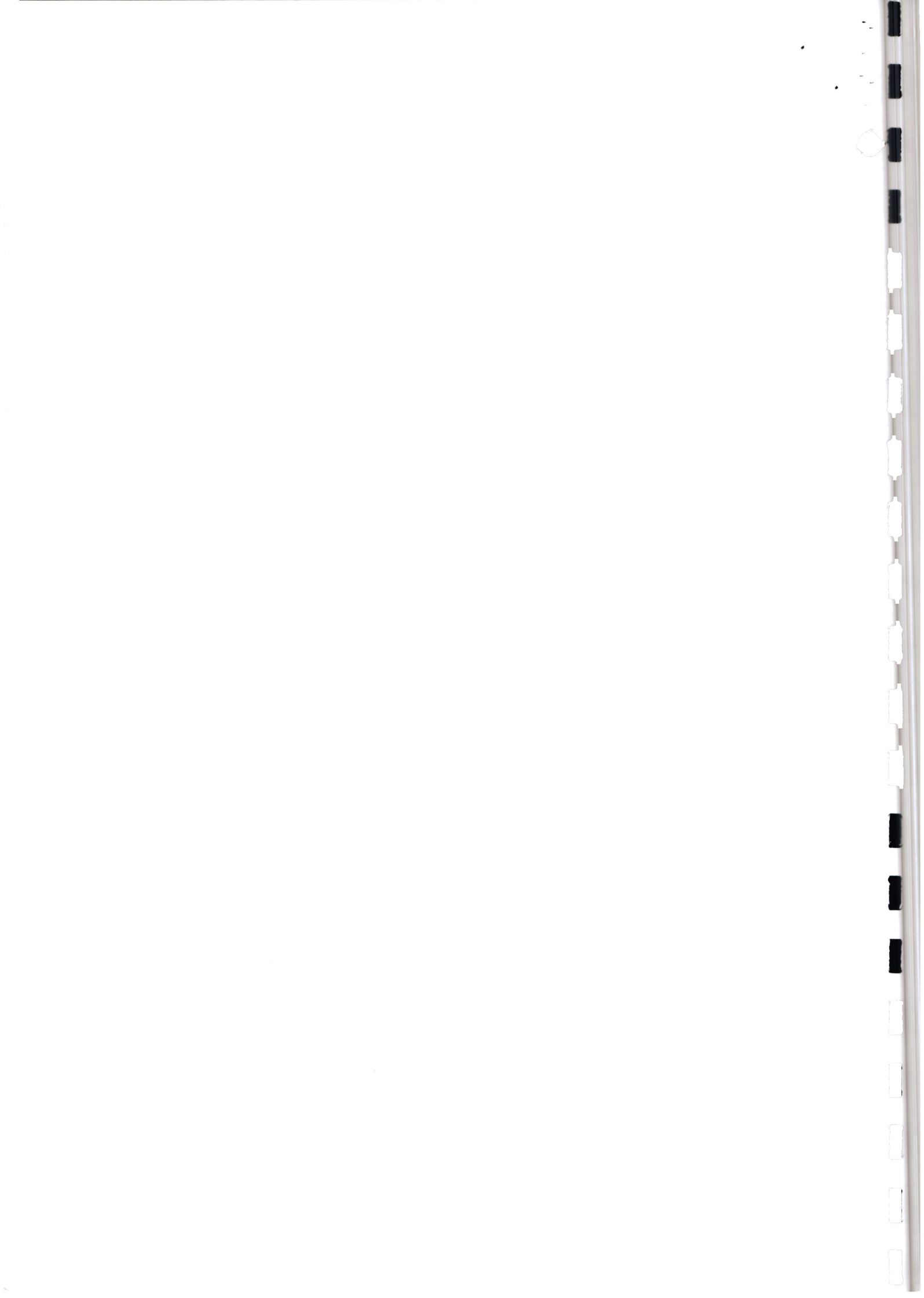
		2017 - 2018	2016 - 2017
Receipts for operating income			
Transfers from CDF Board	1	75,574,138	86,294,696
Other Receipts	3	206,000	-
		<b>75,780,138</b>	<b>86,294,696</b>
Payments for operating expenses			
Compensation of Employees	4	1,767,748	2,298,306
Use of goods and services	5	5,795,001	9,629,317
Transfers to Other Government Units	6	2,000,000	62,039,390
Other grants and transfers	7	34,087,932	36,049,790
Other Payments	9	151,400	-
		<b>43,802,081</b>	<b>110,016,803</b>
Adjusted for:			
Adjustments during the year	14	0.00	-
Net cash flow from operating activities		<b>31,978,057</b>	<b>(23,722,107)</b>
cash flow from Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	1,254,960	-
Net cash flows from Investing Activities		<b>(1,254,960)</b>	<b>-</b>
Net increase in cash and cash equivalent		<b>30,723,097</b>	<b>(23,722,107)</b>
Cash and cash equivalent at BEGINNING of the year	13	216,970	23,939,077
Cash and cash equivalent at END of the year		<b>30,940,067</b>	<b>216,970</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KISUMU CENTRAL Constituency financial statements were approved on 30/09/2018 and signed by:

Fund Account Manager

CDF-Chairman  
Name: Samson Okech Nyawanda



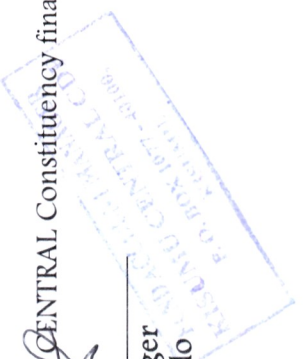


Reports and Financial Statements  
For the year ended June 30, 2018

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

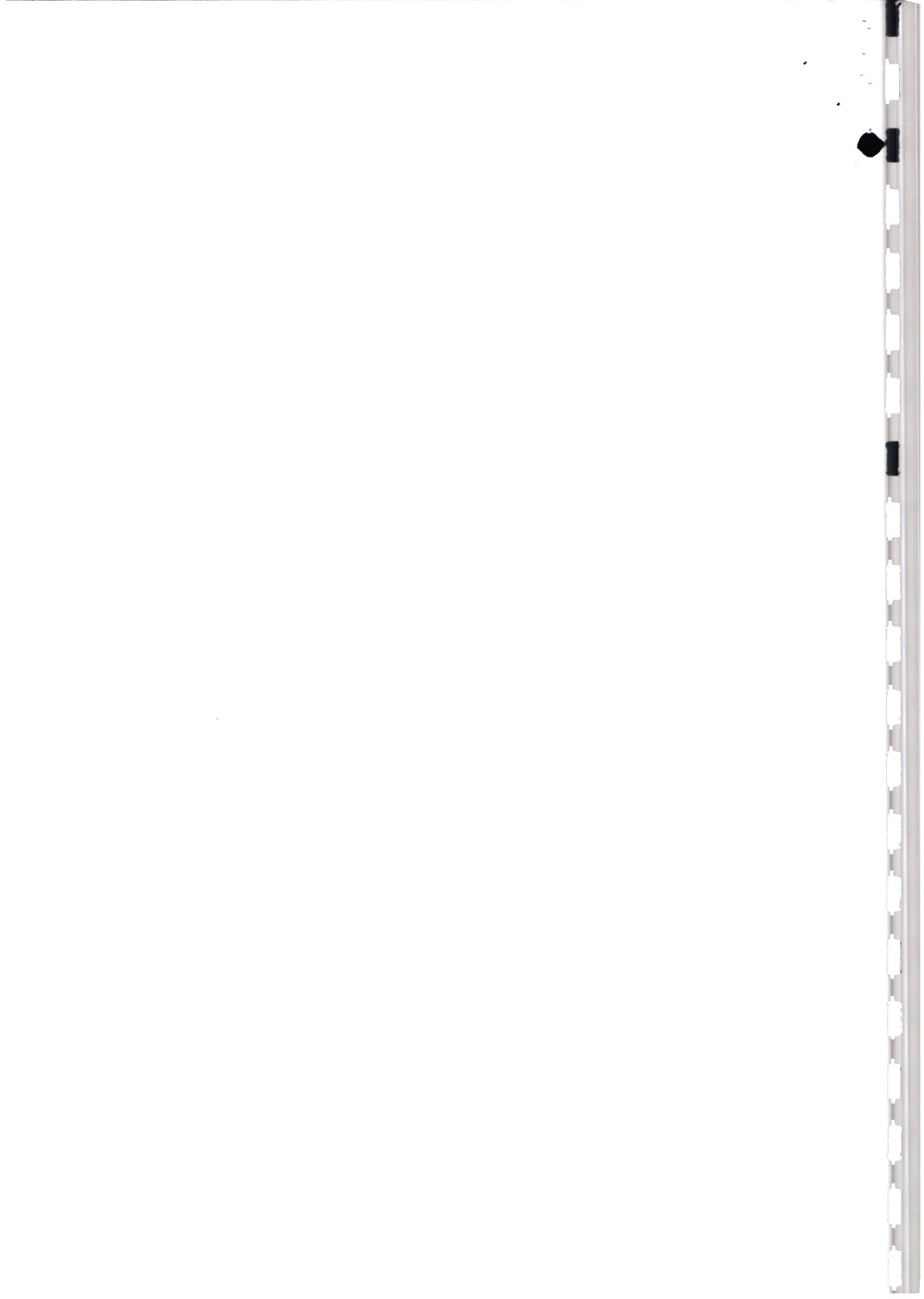
Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	86,810,345	11,596,280	98,406,625	75,791,108	22,615,517	77.02%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts (AIA)	-	206,000	206,000	206,000	-	
	<b>86,810,345</b>	<b>11,802,280</b>	<b>98,612,625</b>	<b>75,997,108</b>	<b>22,615,517</b>	<b>77.02%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,245,309	216,970	3,462,279	1,767,748	1,694,531	51.06%
Use of goods and services	4,567,622	1,024,138	5,591,760	5,795,001	(203,241)	103.63%
Transfers to Other Government Units	29,200,000	7,800,000	37,000,000	2,000,000	35,000,000	5.41%
Other grants and transfers	40,374,352	2,761,173	43,135,525	34,087,932	9,047,593	79.03%
Acquisition of Assets	9,423,062		9,423,062	1,254,960	8,168,102	13.32%
Other Payments			0	151,400	(151,400)	
<b>TOTALS</b>	<b>86,810,345</b>	<b>11,802,281</b>	<b>98,612,626</b>	<b>45,057,041</b>	<b>53,555,585</b>	<b>45.69%</b>

The NGCDF KISUMU CENTRAL Constituency financial statements were approved on 30/09/2018 and signed by:



Fund Account Manager  
Name: Henry SJ-Opilo

CDF-Chairman  
Name: Samson Okech Nyawanda



## **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 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**

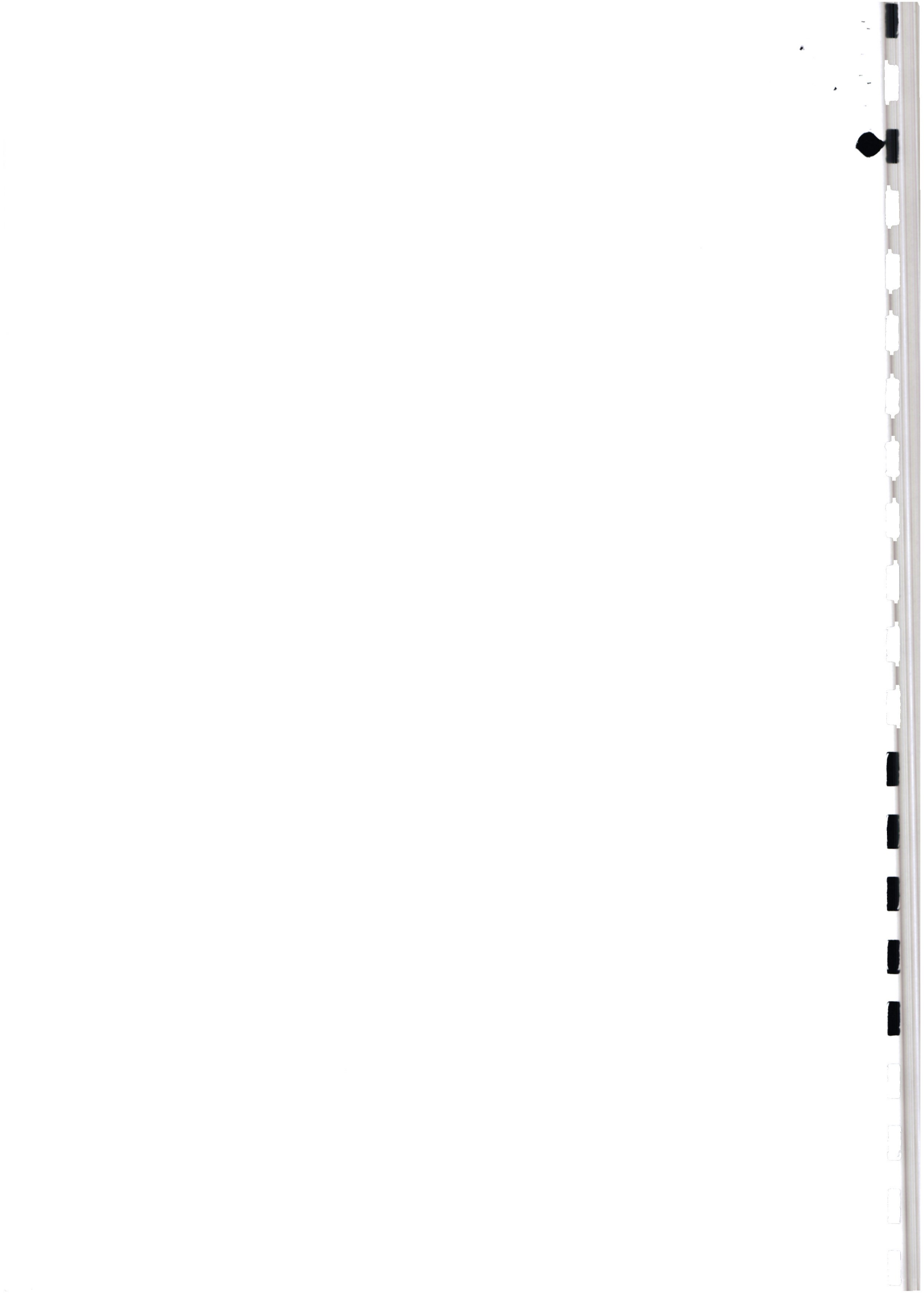
The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

#### **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.

#### **Tax Receipts**

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



**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**

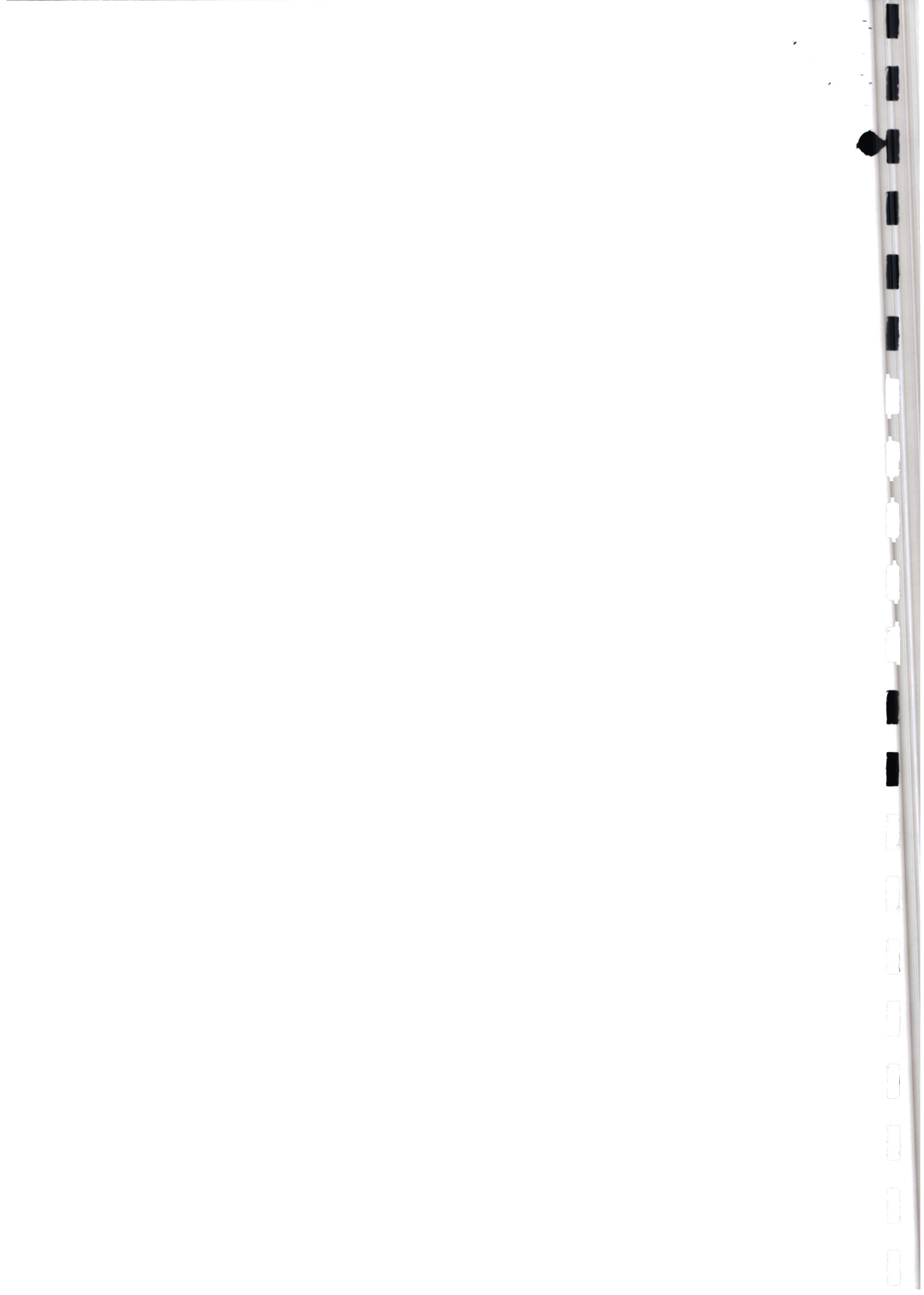
The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

**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.



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

**Reports and Financial Statements**

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

Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

**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**

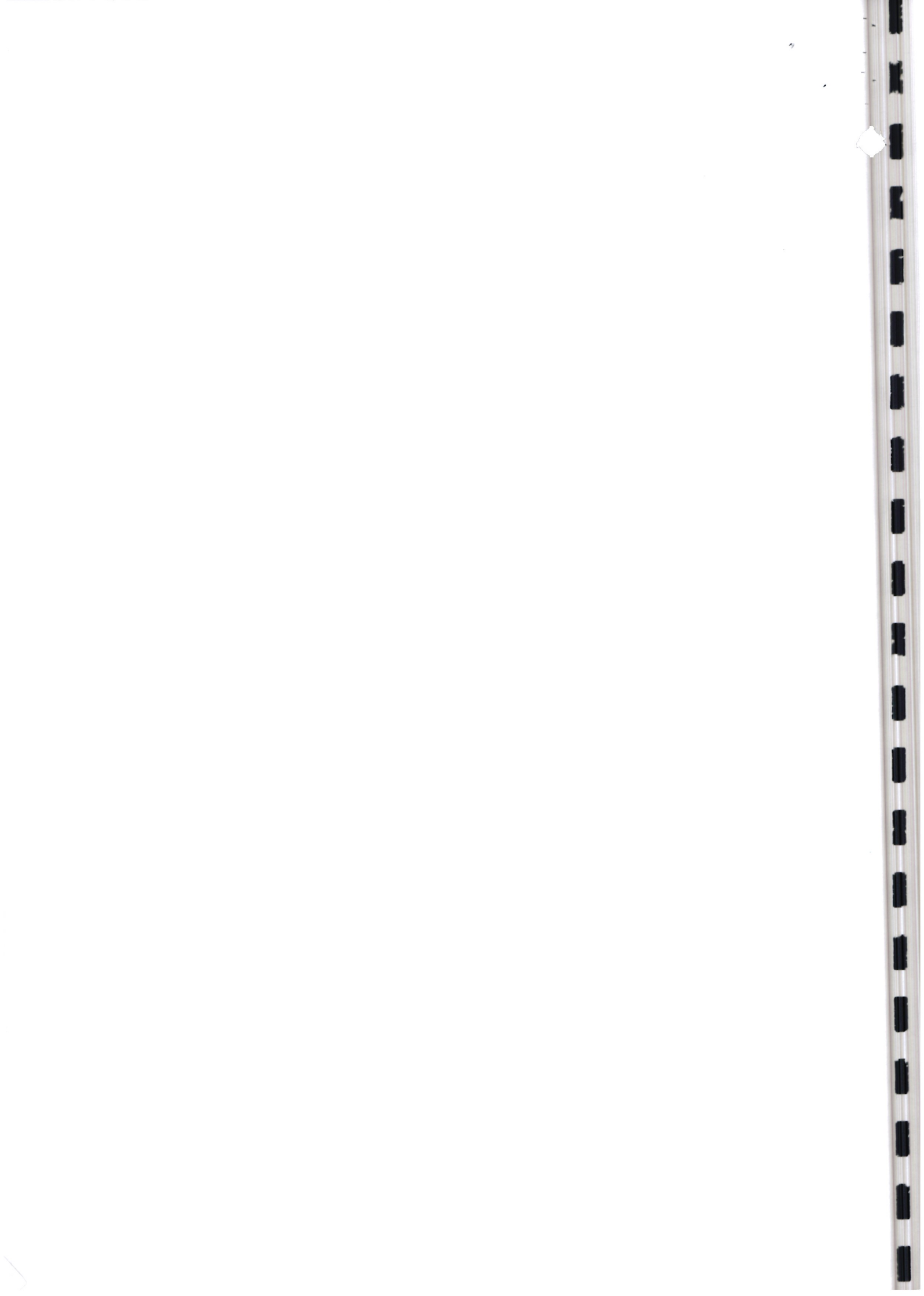
In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, 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**

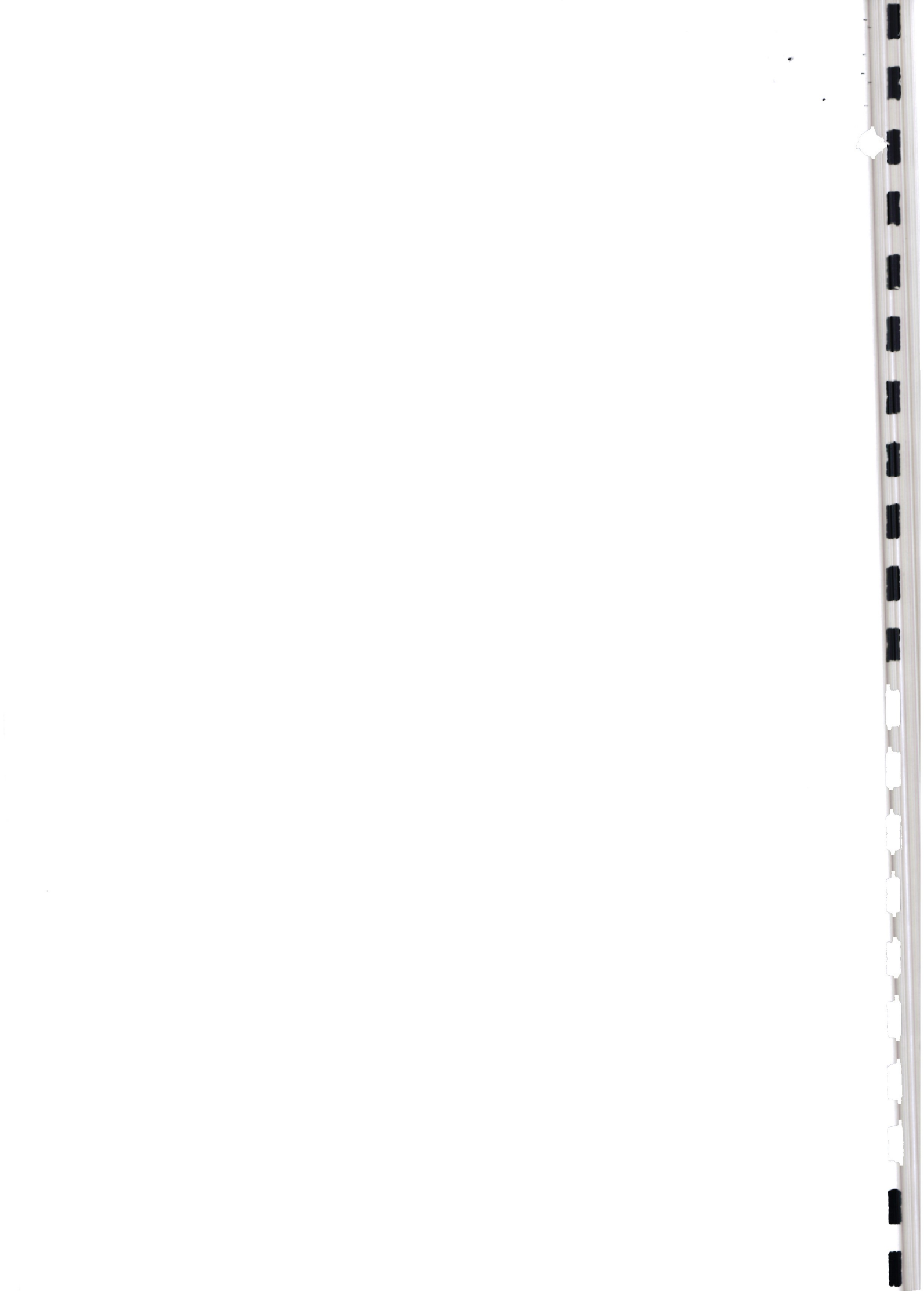
Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense 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 previous year(s) 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.



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

**Reports and Financial Statements**

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

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

**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.

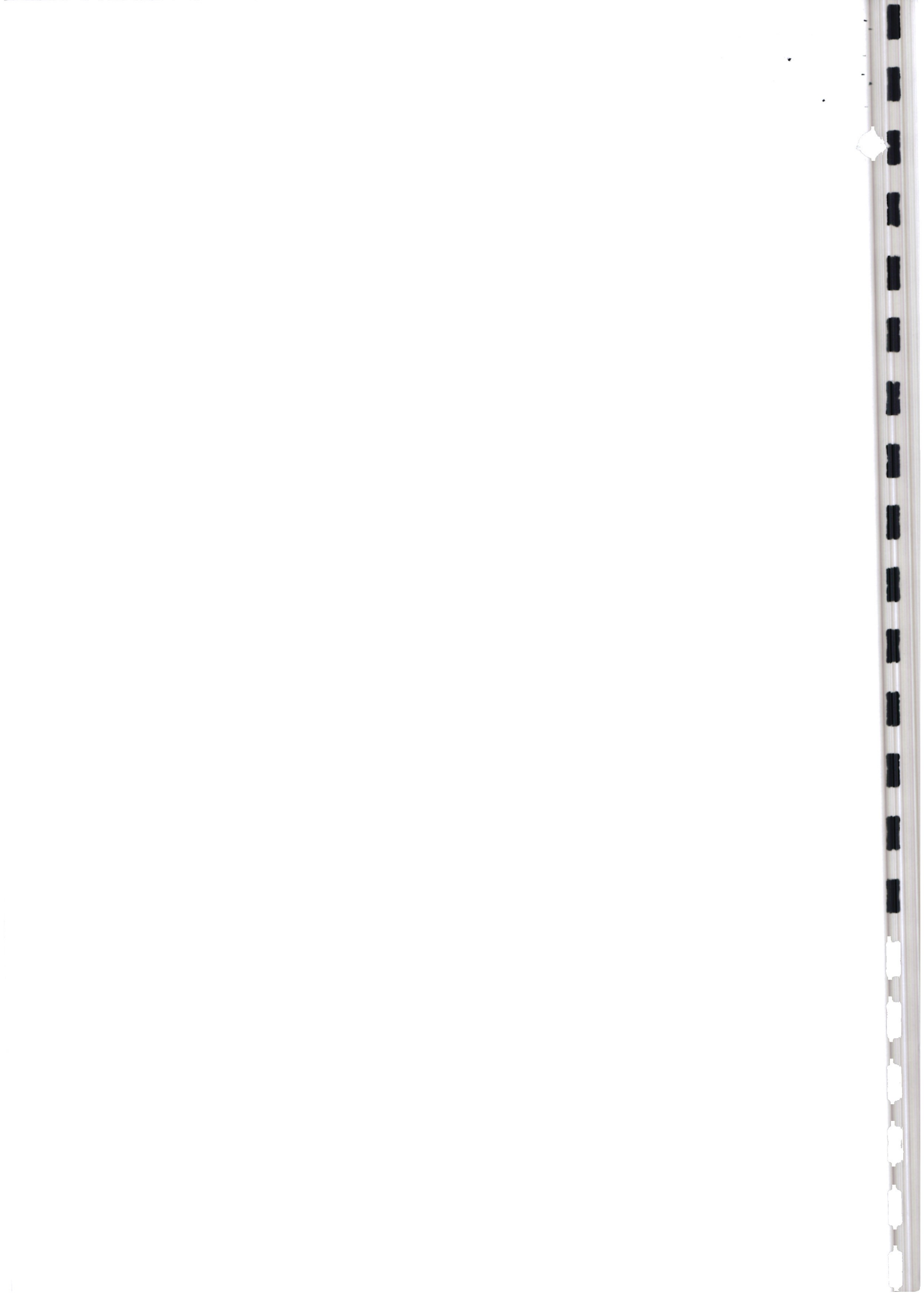
**14. Errors**

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 CENTRAL CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2018**

**VIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2017-2018 KSHS	2016- 2017 KSHS
Normal Allocation	AIE NO. A	5,500,000	
	AIE NO. A 892624	37,905,172	
	AIE NO. A	32,168,966	
	AIE NO. A 829617		4,094,827
	AIE NO. A 839604		36,853,449
	AIE NO. A 855644		1,898,144
	AIE NO. A 855642		2,500,000
	AIE NO. A 855699		40,948,275
<b>TOTAL</b>		<b>75,574,138</b>	<b>86,294,696</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	-	-
Rents	-	-
Receipts from Sale of tender documents	206,000	-
Other Receipts Not Classified Elsewhere		
<b>Total</b>	<b>206,000</b>	<b>-</b>



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

**KISUMU CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

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

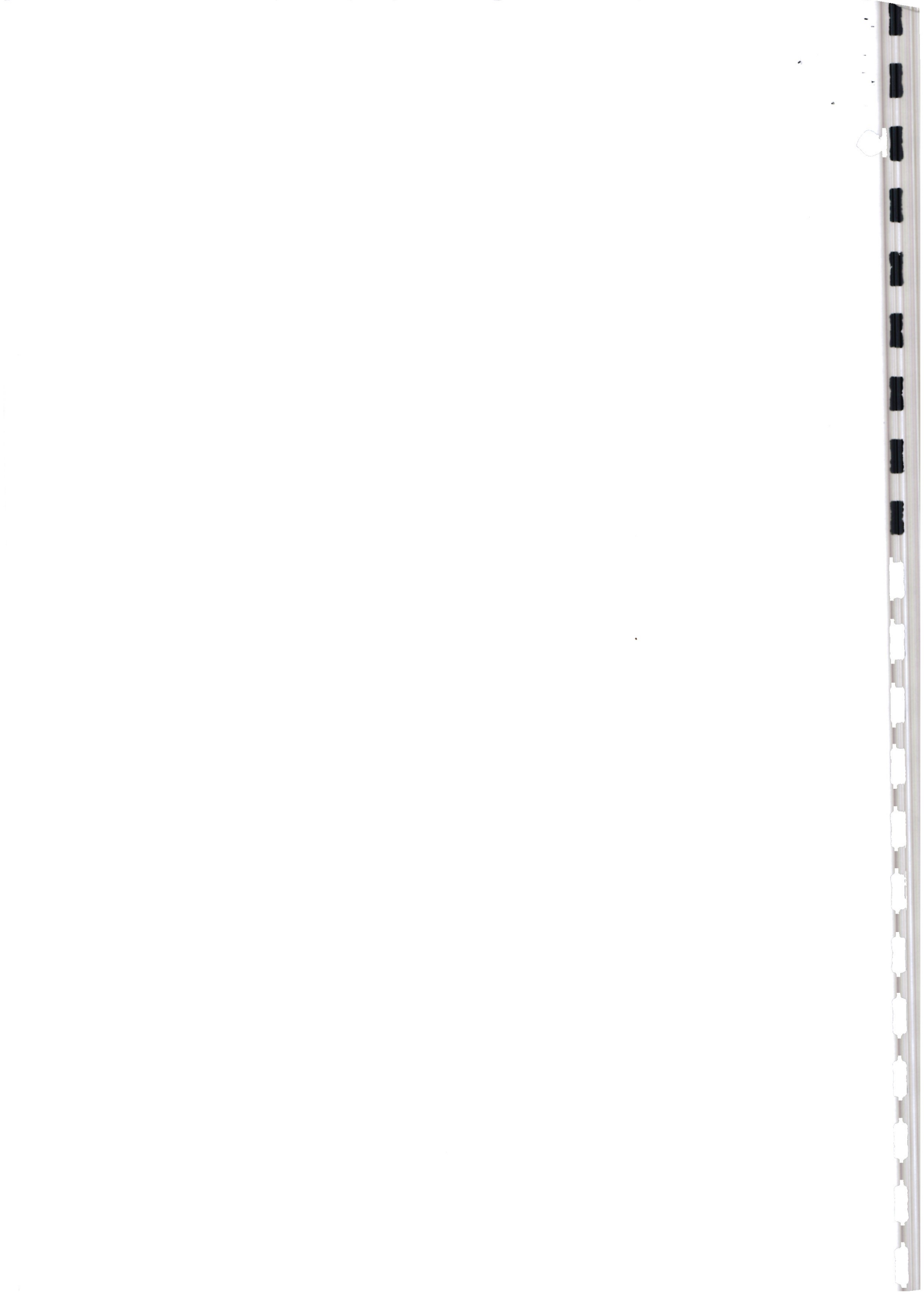
*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**4. COMPENSATION OF EMPLOYEES**

	2017-2018 Kshs	2016-2017 Kshs
Basic wages of contractual employees	1,724,578	2,210,586
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Gratuity		
Employer contribution to NSSF	43,170	87,720
Other personnel payments		
<b>Total</b>	<b>1,767,748</b>	<b>2,298,306</b>

**5. USE OF GOODS AND SERVICES**

	2017-2018 Kshs	2016-2017 Kshs
Committee Expenses	4,459,883	4,035,000
Rent		300,000
Utilities, supplies and services	1,245,118	3,869,732
Communication, supplies and services		35,380
Domestic travel and subsistence		
Printing, advertising and information supplies & services		104,000
Training expenses	90,000	
Hospitality supplies and services		
Office and general supplies and services		
Fuel, oil & lubricants		550,000
Routine maintenance – vehicles and transport equipment		120,000
Routine maintenance –other assets		615,205
<b>Total</b>	<b>5,795,001</b>	<b>9,629,317</b>



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

**Reports and Financial Statements**

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

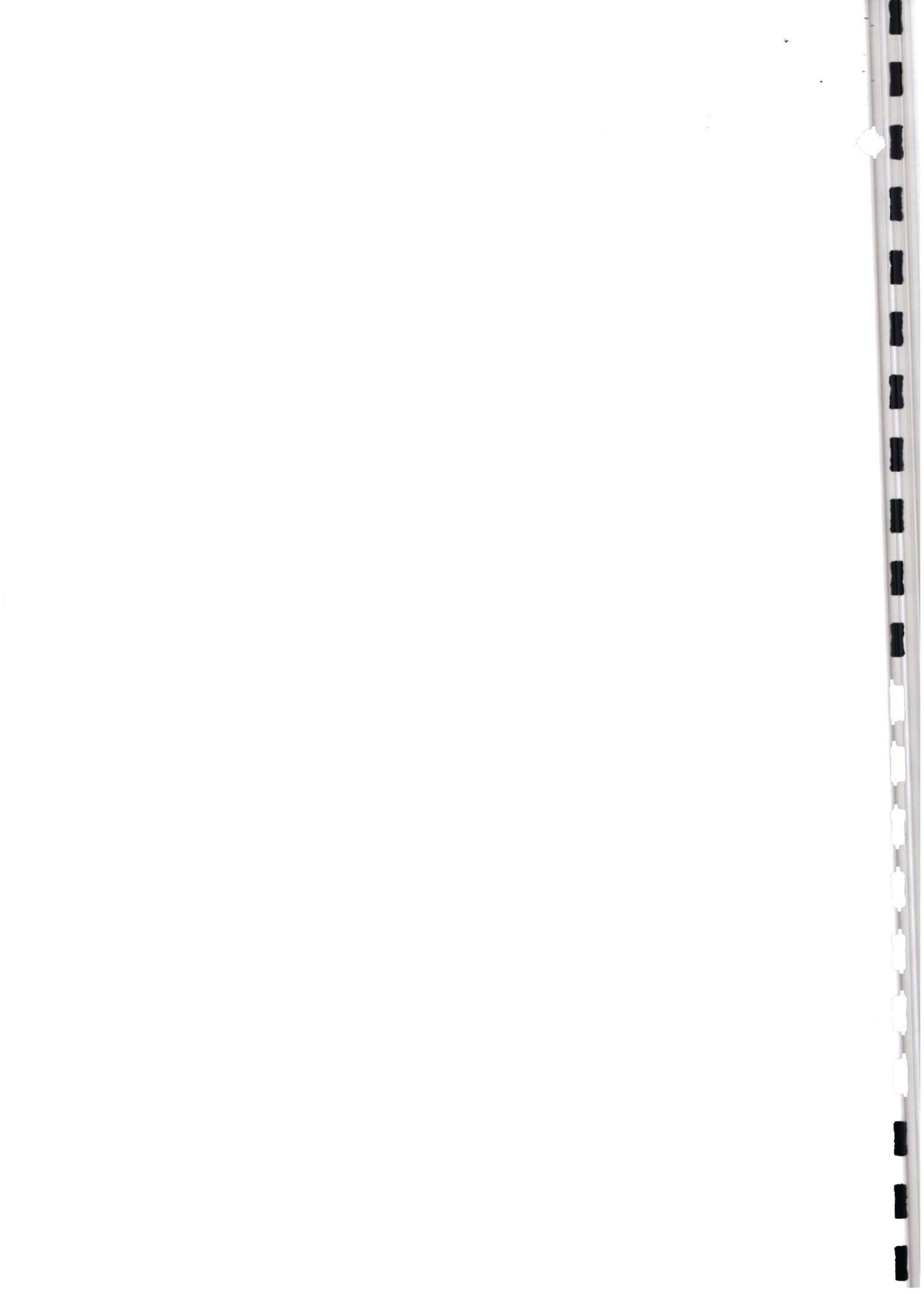
*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to primary schools (see attached list)	1,000,000	8,020,287
Transfers to secondary schools (see attached list)	1,000,000	54,019,103
Transfers to Tertiary institutions	-	-
Transfers to Health institutions	-	-
<b>TOTAL</b>	<b>2,000,000</b>	<b>62,039,390</b>

7. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018	2016- 2017
	Kshs	Kshs
Bursary – secondary schools (see attached list)	11,603,000	18,670,942
Bursary – tertiary institutions (see attached list)	8,610,100	4,232,545
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	-	-
Sports projects (see attached list)	1,734,385	-
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	4,640,447	2,676,120
water	-	1,000,000
Cultural Project	-	600,000
Roads	7,500,000	8,870,183
<b>Total</b>	<b>34,087,932</b>	<b>36,049,790</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KISUMU CENTRAL 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**

	2017-2018	2016-2017
	Kshs	Kshs
Renovation of buildings	900,000	-
Purchase of ICT Equipment	354,960	-
<b>Total</b>	<b>1,254,960</b>	<b>-</b>

**9. OTHER PAYMENTS**

	2017-2018	2016-2017
	Kshs	Kshs
Bank charges	151,440	-
<b>Total</b>	<b>151,440</b>	<b>-</b>

**10A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
<i>Co-operative Bank , account no 01141495135700</i>	30,939,667	16,970
<b>Total</b>	<b>30,939,667</b>	<b>16,970</b>

**10B: CASH IN HAND**

Name of Bank, Account No. & currency	2017-2018	2016-2017
	Kshs	Kshs
<i>Cash in hand</i>	400	200,000
<b>Total</b>	<b>400</b>	<b>200,000</b>

**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.

**13. BALANCES BROUGHT FORWARD**

	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	16,970	22,989,077
Cash in hand	200,000	-
Imprest	-	-
<b>Total</b>	<b>216,970</b>	<b>22,989,077</b>



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

**KISUMU CENTRAL 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
Prior year adjustment	0.00	
<b>Total</b>	<b>0.00</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> )	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

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

	Kshs	Kshs
Fund balances at the beginning of the year	216,970	
Compensation of employees		0.00
Use of goods and services		0.00
Amounts due to other Government entities (see attached list)		0.00
Amounts due to other grants and other transfers (see attached list)		0.00
Acquisition of assets		0.00
Other payments		0.00
Other payments		0.00
	<b>216,970</b>	<b>0.00</b>

The adjustment column in the summary statement of appropriation shows a balance of Kshs.11,802,280 which comprises of fund balance brought forward of Kshs.216,970, supplementary budget of Kshs.11,379,310 for the financial year 2017/18 and Kshs.206,000 for the sale of tender documents. The unutilized funds as per the requirements of the accounting policies is only Kshs. 216,970 since the CDF did not have prior year outstanding balances not yet disbursed by the Board.



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

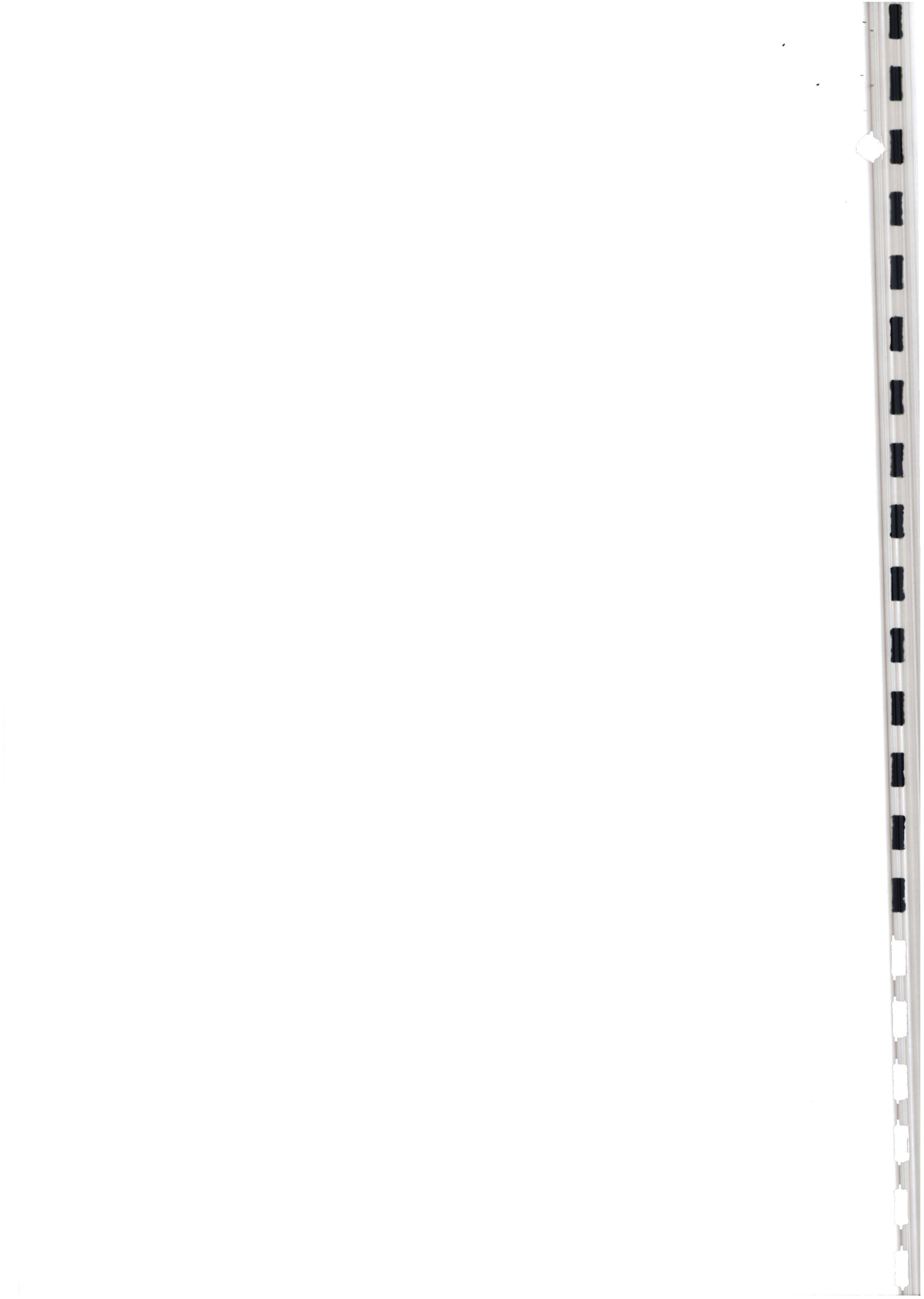
**Reports and Financial Statements**

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

15.4: PMC account balances (See Annex 5)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	7,424.33	



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

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



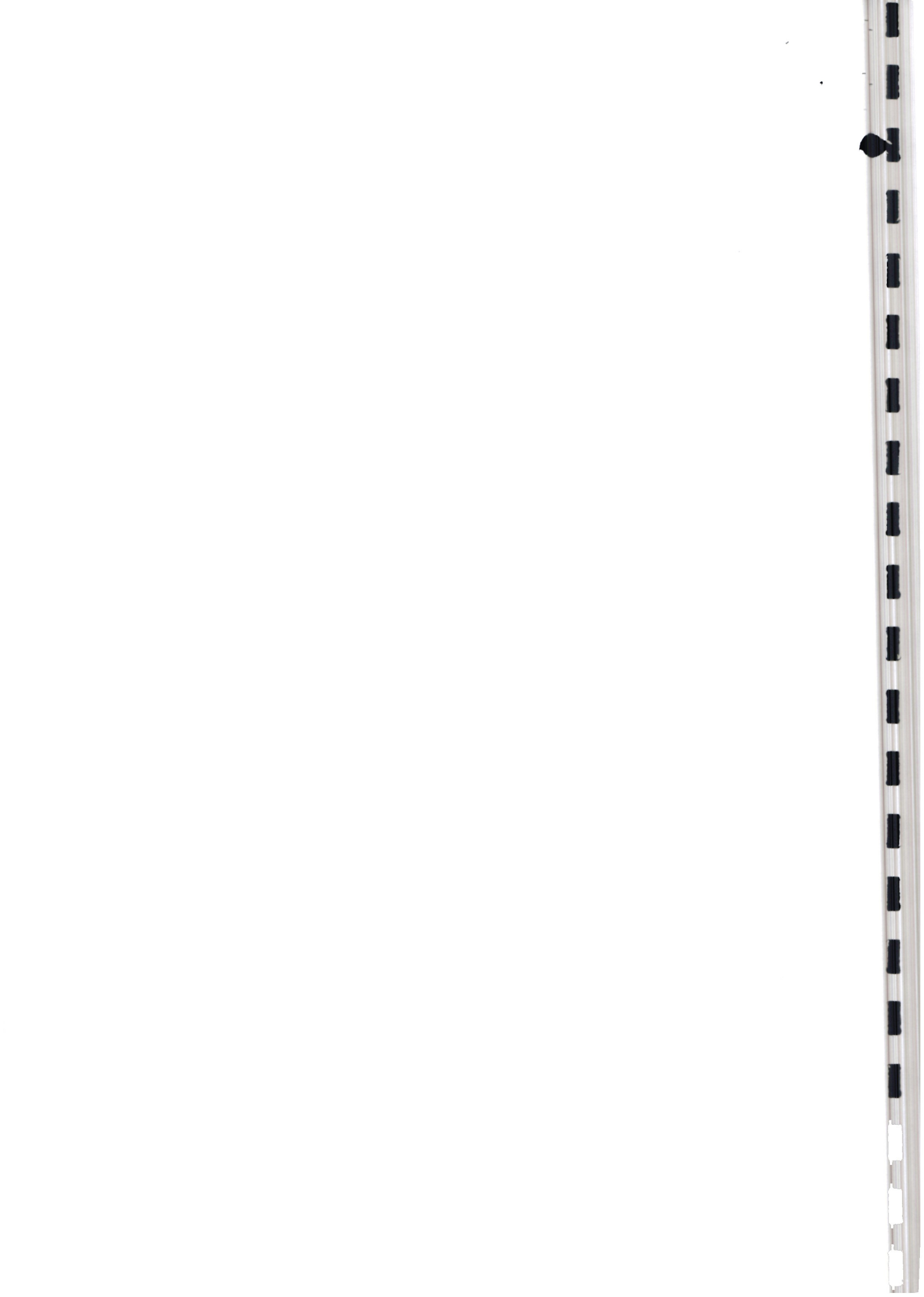
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND(NGCDF) KISUMU CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For The Year Ended June 30, 2018**

**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		
Senior Management							
1.							
2.							
3.							
	Sub Total						
Middle Management							
4.							
5.							
6.							
	Sub Total						
Unionisable Employees							
7.							
8.							
	Sub total						
Others (specify)							
9.							
	Sub Total						
	Grand Total						



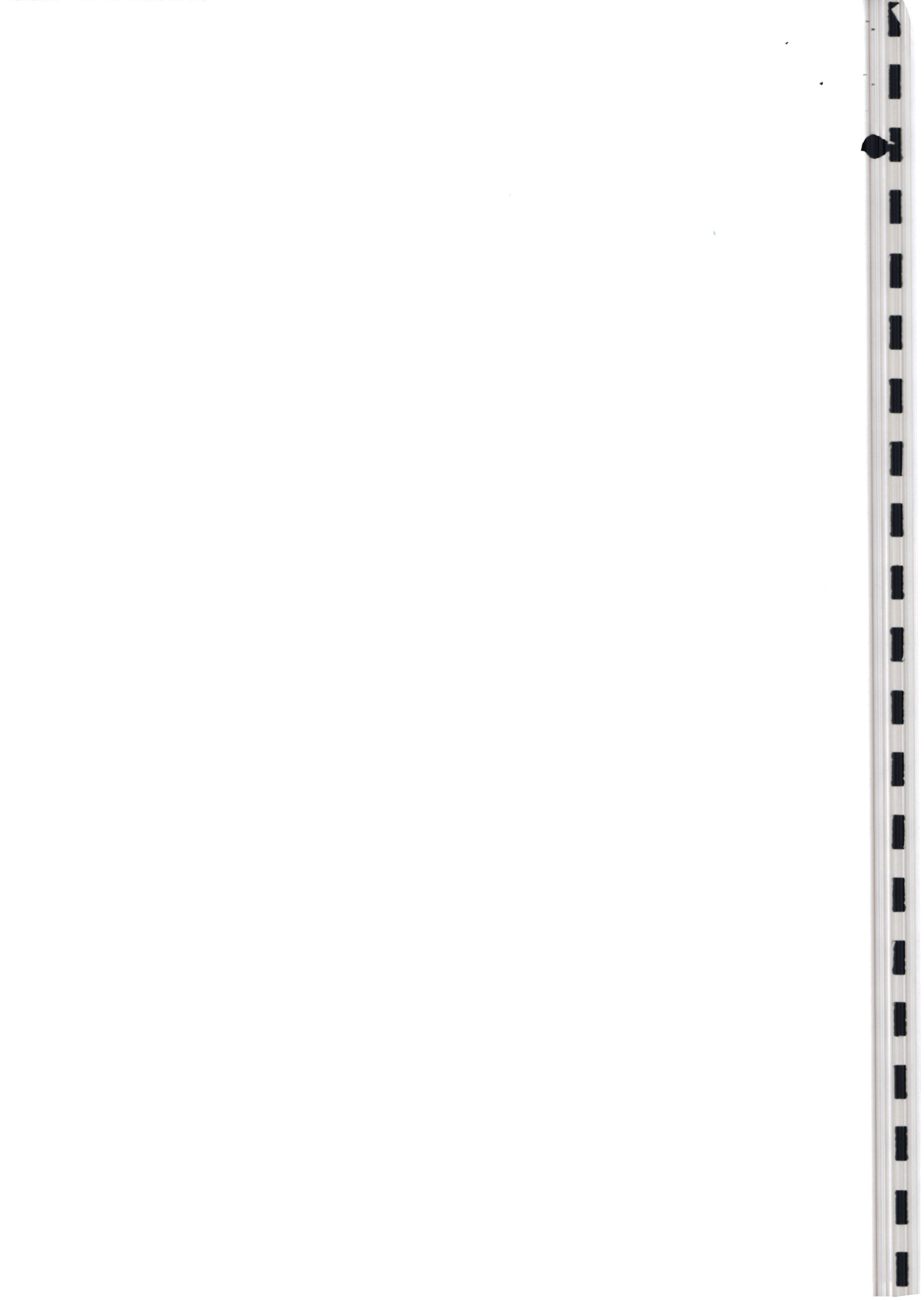




**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - KISUMU CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

**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		0.00	0.00	-
Buildings and structures	0.00	900,000.00	0.00	900,000.00
Transport equipment	7,730,103.00	0.00	0.00	7,730,103.00
Office equipment, furniture and fittings	0.00	0.00	0.00	0.00
ICT Equipment, Software and Other ICT Assets	844,208.00	354,960.00	0.00	1,199,168
Other Machinery and Equipment	0.00	0.00	0.00	-
Heritage and cultural assets	0.00	0.00	0.00	-
Intangible assets	0.00	0.00	0.00	-
<b>Total</b>	<b>8,574,311.00</b>	<b>1,254,960.00</b>	<b>0.00</b>	<b>9,829,271.00</b>



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

**Reports and Financial Statements**

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

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**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

S\NO	Name of Institution	bank	Account Number	Bank Balance (Kshs) 2017/2018
1.	KIKOMI OBUNGA POLICE POST	ECO- BANK	0083025030999801	1,351.00
2.	CAR WASH OBUNGA POLICE POST	ECO- BANK	008305030998401	1,248.00
3.	WHITE BOARDS	ECO- BANK	0083025030998501	1,215.61
4.	KILO NYALENDA POLICE POST	ECO- BANK	0083025030999201	1,256.23
5.	DESILTATION OF AUJI	ECO- BANK	0083025031001101	1,153.85
6.	NG CDF OFFICE RENOVATION	ECO- BANK	0083025031000401	1,199.64
7.	Total			7,424.33







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

**Reports and Financial Statements**

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

**BURSARIES (SECONDARY SCHOOLS)**

S/NO	NAME OF INSTITUTION	NO OF STUDENTS	AMOUNT
1	A.I.C OLAGO ALUOCH ALARA GIRLS' SEC	2	8,000
2	ABWAO MIXED SEC. SCHOOL	2	14,000
3	ACHEGO GIRLS	46	205,344
4	AGAI MIXED SEC. SCHOOL	1	4,000
5	AGENGA SEC SCHOOL	1	4,000
6	AGORO SARE HIGH SCHOOL	18	98,000
7	AGORO SARE MIXED SEC. SCHOOL	2	13,000
8	AHERO EDUCATION CENTRE	1	4,000
9	AHERO GIRLS HIGH SCHOOL	22	147,554
10	AHITI KABETE	1	10,000
11	AIC ALARA GIRLS SEC SCHOOL	2	14,000
12	AKWAKRA MIXED SEC SCHOOL	1	4,000
13	ALBERT ANGIRA SEC	1	20,000
14	ALENDU BOYS SEC SCHOOL	1	4,000
15	ALENDU MIXED SEC SCHOOL	2	11,000
16	ALLIANCE GIRLS HIGH SCHOOL	4	78,000
17	ALUOR GIRLS' SEC. SCHOOL	4	16,000
18	ALWALA SEC. SCHOOL	1	4,000
19	AMANI INSTITUTE	1	8,000
20	AMAZING GRACE GIRLS' SEC. SCHOOL	1	4,000
21	AMBASSADOR PAMELA MBOYA GIRLS' SEC	1	8,000
22	AMBIRA HIGH SCHOOL	4	16,000
23	ANGINO MIXED SEC	1	4,000
24	ANNES GIRLS SEC SCHOOL	1	4,000
25	AOCH MUGA MIXED SEC SCHOOL	1	6,000
26	APUOCHE MIXED SECONDARY SCHOOL	1	4,000
27	APUOYO SECONDARY SCHOOL	1	4,000
28	ARCH BISHOP OKOTH HIGH SCHOOL	2	8,000
29	ARGWINGS KODHEK SEC. SCHOOL	2	8,000
30	ASUMBI GIRLS HIGH SCHOOL	6	62,626
31	ASUMBI TTC	1	8,000
32	ATEMO MIXED SEC	1	4,000



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

**Reports and Financial Statements**

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

33	ATHINAI SEC SCHOOL	1	23,500
34	AWASI PAG SEC. SCHOOL	7	36,000
35	BAHATI GIRLS' SEC. SCHOOL	1	4,000
36	BANJA MIXED SEC. SCHOOL	1	4,000
37	BAR KOWINO SEC. SCHOOL	2	8,000
38	BARDING BOYS HIGH SCHOOL	6	48,000
39	BARKANYANGO SEC SCHOOL	1	4,000
40	BISHOP ABIERO GIRLS' SEC. SCHOOL MAGWAR	8	32,000
41	BISHOP ABIERO MAGWAR	1	4,000
42	BISHOP ABIERO SEC SCHOOL	2	8,000
43	BISHOP ABIERO SHAURI MOYO	7	29,000
44	BISHOP LINUS OKOK GIRLS' SEC. SCHOOL	1	12,000
45	BISHOP OKOTH GIRLS OJOLLA SEC SCHOOL	17	90,000
46	BISHOP OKOTH GIRLS MBAGA SEC SCHOOL	17	91,500
47	BL TREZZACOMPLEX SEC	1	4,000
48	BOLO GIRLS SCHOOL	4	16,000
49	BRAING LIGHT	1	4,000
50	BUGINA SEC. SCHOOL	1	4,000
51	BUKHALALIRE HIGH SCHOOL	1	4,000
52	BUKULUNYA SEC. SCHOOL	1	4,000
53	BUMALA A.C SEC. SCHOOL	1	4,000
54	BUNDE FRIENDS SCHOOL	1	8,000
55	BUNGOMA HIGH SCHOOL	2	34,000
56	BUNYORE GIRLS HIGH SCHOOL	11	121,476
57	BURUBURU GIRLS' SEC. SCHOOL	1	4,000
58	BUSALI UNION HIGH SCHOOL	1	4,000
59	BUTERE GIRLS' SEC. SCHOOL	1	4,000
60	BUTULA BOYS HIGH SCHOOL	2	8,000
61	BWARE SEC SCHOOL	1	4,000
62	CAMBRIDGE UNIVERSAL COLLEGE	1	10,000
63	CATHOLIC UNIVERSITY OF EASTERN AFRICA	1	45,000
64	CHAMAKANGA GIRLS' SEC. SCHOOL	1	4,000
65	CHAVAKALI HIGH SCHOOL	4	14,074
66	CHEBUYUSI HIGH SCHOOL	1	4,000
67	CHEMELIL ACADEMY	1	4,000
68	CHESAMISI HIGH SCHOOL	1	4,000



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

69	CHEWOYET HIGH SCHOOL	1	4,000
70	CHIANDA BOYS HIGH SCHOOL	2	8,000
71	CHIANDA BOYS' HIGH SCHOOL	23	92,000
72	CHUILAIMBO SEC SCHOOL	28	125,000
73	CHUKA UNIVERSITY	1	4,000
74	CHUNGE MIXED SEC SCHOOL	3	18,000
75	DAYSTAR UNIVERSITY	1	8,000
76	DEB GIRLS HIGH SCHOOL	1	4,000
77	DIRK ALLISON G.S.M SEC. SCHOOL	2	8,000
78	DR ALOO GUMBI MIXED SEC SCHOOL	15	60,000
79	DUDI GIRLS SECONDARY SCHOOL	1	10,000
80	EBENEZA CHRISTIAN SCHOOL	2	8,000
81	EBUKASAMI GIRLS' SEC. SCHOOL	12	54,000
82	KISUMU BOYS HIGH SCHOOL	5	20,000
83	EKAMBULI SEC SCHOOL	1	4,000
84	ELAINE NESBITT HIGH SCHOOL	1	4,000
85	ELGON VIEW COLLEGE	1	8,000
86	EMUSIRE HIGH SCHOOL	2	8,000
87	EREGI GIRLS HIGH SCHOOL	1	4,000
88	ESALWA BOYS' SEC. SCHOOL	3	19,000
89	FR. GULIK URADI GIRLS SEC. SCHOOL	1	23,000
90	FR. OKODOI SEC. SCHOOL	1	4,000
91	FRIENDS GIRLS HIGH	1	4,000
92	FRIENDS GIVOLE HIGH SCHOOL	18	72,000
93	FRIENDS KAIMOSI BOYS SEC	1	4,000
94	FRIENDS KAMSINGA BOYS	1	4,000
95	FRIENDS SCHOOL IGUNGA GIRLS'	1	4,000
96	FRIENDS SCHOOL KAIMOSI	6	40,150
97	FRIENDS SCHOOL KAIMOSI GIRLS	10	64,554
98	FRIENDS SCHOOL KAMUSINGA	1	4,000
99	FRIENDS SCHOOL KAVEYE	1	4,000
100	FRIENDS SCHOOL KAVEYE GIRLS'	2	8,000
101	FRIENDS SCHOOL KAVEYE GIRS	3	24,572
102	FRIENDS SCHOOL LWANDA GILS SECONDARY SCHOOL	1	15,000
103	FRIENDS SCHOOL NAMIRAMA GIRLS'	1	4,000
104	FRIENDS SCHOOL SENENDE	3	12,000



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

**Reports and Financial Statements**

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

105	FRIENDS SCHOOL TIGOI GIRLS	6	32,000
106	FRIENDS SCHOOL VIHIGA BOYS	2	14,000
107	FRIENDS SEC KIMUGHUL	1	4,000
108	FRIIENDS HIGH SCHOOL IGUNGA	2	8,000
109	G.E.B GIRLS' HIGH SCHOOL	1	4,000
110	GEKANO GIRLS SCHOOL	1	4,000
111	GINA MIXED SEC SCHOOL	1	4,000
112	GLORY MISSIONARY GIRLS CENTRE	1	4,000
113	GOD BER SEC SCHOOL	2	8,000
114	GOD OLOO MIXED SEC SCHOOL	1	5,000
115	GOGO MIXED SEC SCHOOL	2	8,000
116	GOMBE KOKULO SEC SCHOOL	1	4,000
117	GONGO WAROM MIXED SEC. SCHOOL	1	4,000
118	GOT ABIERO SEC. SCHOOL	1	4,000
119	GOT AGULU SEC. SCHOOL	1	4,000
120	GOT OSIMBO SEC	1	4,000
121	GRETТА ADULT LEARNING PROJECT	1	4,000
122	GUSII HIGHLIGHTS HIGH SCHOOL	1	4,000
123	HADDASAH GIRLS' HIGH SCHOOL	1	4,000
124	HAWINGA GIRLS' HIGH SCHOOL	3	12,000
125	HIGHWAY HIGH SCHOOL	5	20,000
126	HILL SCHOOL GIRLS' ELDORET	1	4,000
127	HOBUNAKA SEC. SCHOOL	3	12,000
128	HOMABAY HIGH SCHOOL	4	68,000
129	HOSPITAL HILL HIGH SCHOOL	1	4,000
130	HUMA GIRLS HIGH SCHOOL	11	51,260
131	IBUBI GIRLS SEC	2	8,000
132	IKOBERO GIRLS SEC SCHOOL	1	4,000
133	IMUTSUTSU HIGH SCHOOL	1	4,000
134	INTERFELK EDUCATION CENTER	1	4,000
135	INTERFELK EDUCATION CENTRE	1	4,000
136	ITIERO GIRLS' HIGH SCHOOL	1	4,000
137	JALARAM ACADEMY-KISUMU	1	4,000
138	JAN'S SENIOR SCHOOL	1	4,000
139	LIONS HIGH SCHOOL	7	30,000
140	JERA SECONDARY SCHOOL	1	4,000

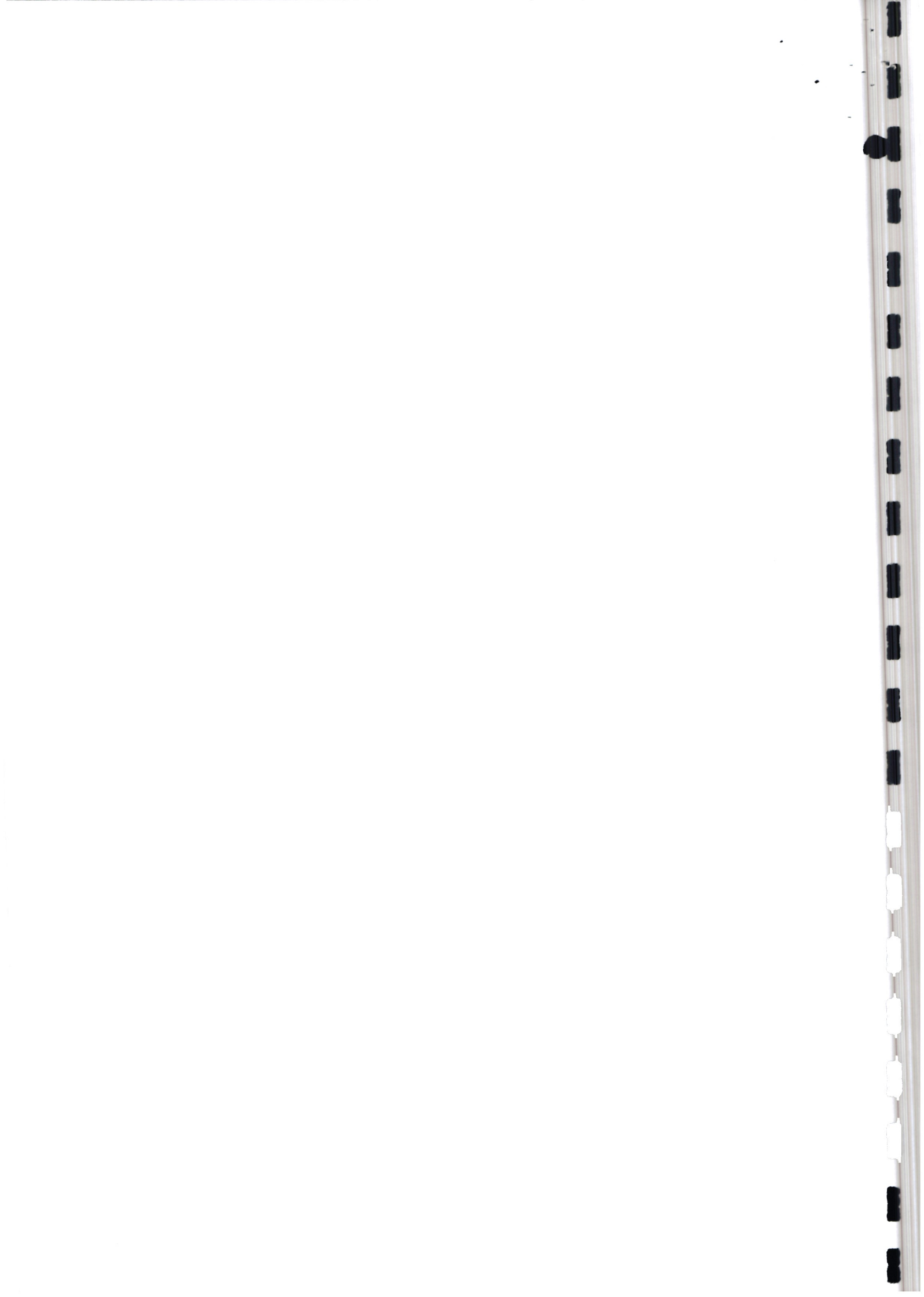


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -  
KISUMU CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

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

141	JOEL OMINO	27	108,000
142	JORAM GM ACADEMY	1	4,000
143	JOYLAND	5	20,000
144	JUSA MIXED SEC SCHOOL	1	4,000
145	KABIANGA HIGH SCHOOL	1	23,554
146	KABOKYEK ADVENTIST SEC. SCHOOL	1	4,000
147	KADIKA GIRLS HIGJH SCHOOL	1	6,000
148	KAGORO GIRLS SEC SCHOOL	1	4,000
149	KAIMOSI GIRLS HIGH SCHOOL	1	20,000
150	KAKAMEGA HIG SCHOOL	2	34,000
151	KAKIBEI SEC. SCHOOL	1	4,000
152	KALKADA HIGH SCHOOL	1	4,000
153	KALOLENI ADULT BASIC EDUCATION	1	4,000
154	KAMBARE SEC. SCHOOL	5	20,000
155	KAMURAI SEC SCHOOL	1	4,000
156	KANGA HIGH SCHOOL	3	38,000
157	KANGESO BOYS SEC SCHOOL	1	40,000
158	KANYAMEDHA MIXED SEC. SCHOOL	1	4,000
159	KANYAWANGA HIGH SCHOOL	4	16,000
160	KAPKERER SEC. SCHOOL	1	4,000
161	KAPSARA SEC SCHOOL	1	6,000
162	KAPSENGERE HIGH SCHOOL	7	30,000
163	KARABONDI BIDII MIXED SEC	4	22,000
164	KASSAGAM SEC SCHOOL	8	33,000
165	KATOLO MIXED SEC. SCHOOL	1	4,000
166	KATOLONI SEC. SCHOOL	1	4,000
167	KEGOYE SEC SCHOOL	3	12,000
168	KEN OBURA SEC SCHOOL	27	137,000
169	GEB GIRLS HIGH SCHOOL	6	36,000
170	KENYA YOUTH EDUCATION SCHOLARSHIP FUND	1	14,600
171	KABIANGA HIGH SCHOOL	4	19,000
172	KERERI GIRLS HIGH	2	14,535
173	KERICHO TOWNSHIP SEC. SCHOOL	1	4,000
174	KEVEYE GIRLS SECONDARY SCHOOL	1	4,000
175	KHOLERA SEC. SCHOOL	1	4,000
176	KIBOS SECONDARY SCHOOL	1	4,000

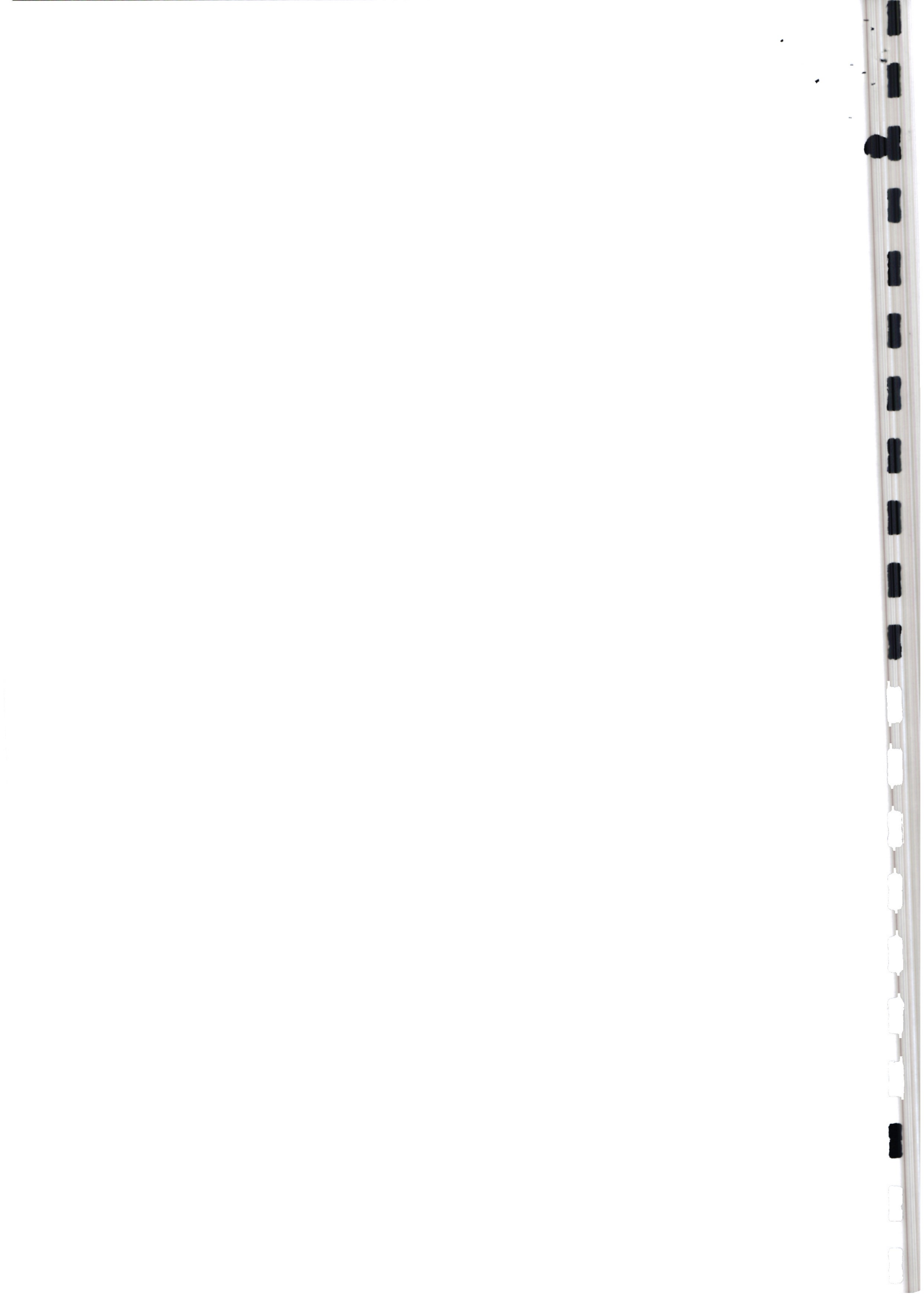


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -  
KISUMU CENTRAL CONSTITUENCY**

**Reports and Financial Statements**

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

177	KIGOI BOARDING SEC SCHOOL	1	4,000
178	KIJABE BOYS' HIGH SCHOOL	1	4,000
179	KIMANGAO SEC SCHOOL	1	4,000
180	KIPSIGIS GIRLS HIGH SCHOOL	1	8,000
181	KIREMBE MIXED SEC SCHOOL	1	4,000
182	KISHI HIGH SCHOOL	2	8,000
183	KISHI NATIONAL POLYTECHNIC	1	50,000
184	KISHI UNIVERSITY	1	20,000
185	KISUMU BOYS	60	323,504
186	KAPSIMOTWA SECONDARY SCHOOL	2	8,000
187	KISUMU DAY HIGH SCHOOL	85	342,864
188	KISUMU GIRLS HIGH SCHOOL	29	154,000
189	KUDHO SECONDARY SCHOOL	17	66,000
190	KISUMU SOUTH ADVENTIST SEC. SCHOOL	4	16,000
191	KIVAGALA SEC SCHOOL	1	4,000
192	KIVANGALA SEC. SCHOOL	2	8,000
193	KIVAYWA BOYS' HIGH SCHOOL	1	4,000
194	KMTC-MUSORIOT	1	8,000
195	KOBALA MIXED SEC. SCHOOL	2	8,000
196	KOBILA MIXED SEC SCHOOL	1	4,000
197	KOBUDHO GIRLS SEC SCHOOL	1	4,000
198	KOCHOGO HIGH SCHOOL	1	8,000
199	KODEROBARA SEC. SCHOOL	1	4,000
200	KOGORO GIRLS' SEC. SCHOOL	1	4,000
201	KOKWANYO MIXED SEC SCHOOL	1	4,000
202	KOLANYA GIRLS' NATIONAL SCHOOL	1	4,000
203	KORU GIRLS SECONDARY SCHOOL	14	104,000
204	KOWUOR MIXED SEC. SCHOOL	2	8,000
205	KUDHO MIXED SEC	4	16,000
206	KUOYO KOCHIA BOYS' SEC. SCHOOL	7	28,000
207	LAMBWE SEC SCHOOL	1	4,000
208	LEAK GIRLS SEC SCHOOL	1	4,000
209	LELA SECONDARY SCHOOL	2	8,000
210	LENANA HIGH SCHOOL	1	4,000
211	LIMURU GIRLS	1	30,000
212	LIONS HIGH SCHOOL	27	110,000



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

**Reports and Financial Statements**

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

213	LIRHANDA GIRLS SCHOOL	1	4,000
214	LUBINU BOYS HIGH SCHOOL	1	4,000
215	LUGULU GIRLS HIGH SCHOOL	2	34,000
216	LUNDAH SEC SCHOOL	4	16,000
217	LURI SECONDARY SCHOOL	1	4,000
218	LWALA KADAWA SEC	1	4,000
219	MACHAKOS UNIVERSITY	2	16,000
220	MADIRA GIRLS' HIGH SCHOOL	9	40,000
221	MAGINA GIRLS SEC	1	4,000
222	MAGUNGA HIGH SCHOOL	15	60,000
223	MAGWAR MODEL BOYS' SEC. SCHOOL	2	8,000
224	MAINA WANJIGI SEC. SCHOOL	1	4,000
225	MAJENGO MIXED SEC. SCHOOL	2	8,000
226	MAJIWA BOYS' SEC. SCHOOL	3	12,000
227	MALAVA GIRLS' HIGH SCHOOL	1	4,000
228	MALIERA BOYS	13	58,000
229	MALOMBA SEC	1	4,000
230	MAMA NGINA KENYATTA SEC SCHOOL	1	4,000
231	MANGA MIXED SCHOOL	1	4,000
232	MANGU HIGH SCHOOL	1	7,000
233	MANOR HOUSE HIGH SCHOOL	5	20,000
234	MARANDA BOYS HIGH SCHOOL	14	145,904
235	MARY HILL GIRLS HIGH SCHOOL	2	26,204
236	MARY MOUNT SEC SCHOOL	1	4,000
237	MASANA SEC SCHOOL	2	8,000
238	MASEKONDE SECONDARY	2	8,000
239	MASENO HIGH SCHOOL	29	122,000
240	ST AUGUSTINE RC KANDEGE	2	10,535
241	MASOGO MIXED SEC	26	106,000
242	MASOSA SEC SCHOOL	1	4,000
243	MATIOLI SEC. SCHOOL	1	4,000
244	MATUGA GIRLS' HIGH SCHOOL	1	4,000
245	MARANDA HIGH SCHOOL	12	48,000
246	MAWOWA BOYS SCHOOL	1	4,000
247	MBALE BOYS HIGH SCHOOL	8	49,000
248	MBITA HIGH SCHOOL	9	79,353



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

**Reports and Financial Statements**

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

249	MEMBA MIXED SEC SCHOOL	1	4,000
250	MENYENYA S.D.A HIGH SCHOOL	1	4,000
251	MIGINGO GIRLS HIGH SCHOOL	21	100,000
252	MIGORI BOYS HIGH SCHOOL	3	12,000
253	MIRIU SECONDARY	1	4,000
254	MIWANI BOYS' HIGH SCHOOL	4	16,000
255	MOGONGO GIRLS' SEC. SCHOOL	1	4,000
256	MOGONGO SECONDARY	1	5,000
257	MOI GIRLS' HIGH SCHOOL SINDO	13	99,550
258	MOI SEC SCHOOL ULOMA	4	16,000
259	MOI SIONGORI GIRLS' HIGH SCHOOL	1	4,000
260	MUDAVADI GIRLS HIGH SCHOOL	11	44,000
261	MUKUMU BOYS' HIGH SCHOOL	6	24,000
262	MULTIMEDIA UNIVERSITY	1	10,000
263	MUNAMI SEC. SCHOOL	1	4,000
264	MUNDIKA HIGH SCHOOL	1	4,000
265	MUSOLI GIRLS SEC	1	4,000
266	MUTUMBU GIRLS SEC SCHOOL	1	4,000
267	MWADUI SEC SCHOOL	1	4,000
268	NAIROBI SCHOOL	1	4,000
269	NAKI SEC SCHOOL	1	4,000
270	NAMACHANJA SECONDARY SCHOOL	5	20,000
271	NAMBALE BOYS HIGH SCHOOL	2	8,000
272	NAYA SEC SCHOOL	1	4,000
273	NDENGA SEC SCHOOL	1	4,000
274	NDIGWA SEC SCHOOL	4	88,000
275	NDIRU SEC SCHOOL	5	20,000
276	NDIVISI BOY SEC SCHOOL	1	4,000
277	NGERE BOYS' HIGH SCHOOL	14	55,000
278	NGIYA GIRLS HIGH SCHOOL	11	46,000
279	NYABISAWA GIRLS HIGH SCHOOL	20	115,000
280	NYABOLA GIRL SEC SCHOOL	4	22,000
281	NYABONDO HIGH SCHOOL	14	59,000
282	NYABURURU GIRLS HIGH	1	17,156
283	NYACHENGE MIXED SEC SCHOOL	1	6,000
284	NYAGINE MIXED SEC SCHOOL	1	4,000



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

**Reports and Financial Statements**

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

285	NYAGONDO MIXED SEC	1	4,000
286	NYAHERA GIRLS SEC SCHOOL	1	4,000
287	NYAJANJA MIXED SEC SCHOOL	4	16,000
288	NYAKACH GIRLS HIGH	20	80,000
289	NYAKOKO SEC SCHOOL	2	8,000
290	NYAKONGO GIRLS SEC SCHOOL	2	8,000
291	NYALENDA MIXED SEC	1	4,000
292	NYAMASARE GIRLS SECONDARY	1	4,000
293	NYAMASARIA BOYS	1	4,000
294	NYAMBARE SEC SCHOOL	2	8,000
295	NYAMBURI HIGH SCHOOL	1	4,000
296	NYAMIRA GIRLS HIGH SCHOOL	20	82,000
297	NYAMNINIA SE SCHOOL	1	4,000
298	NYAMONYE GIRLS	7	28,000
299	NYANAM DRIVING SCHOOL	1	8,000
300	NYANDAGO SEC SCHOOL	2	18,000
301	NYANDEMA SEC SCHOOL	1	4,000
302	NYANDIWA SEC SCHOOL	2	19,000
303	NYANGERE MIXED SEC SCHOOL	1	4,000
304	NYANGOMA BOYS HIGH	1	4,000
305	NYANGOMA BOYS HIGH SCHOOL	2	8,000
306	NYANGORI BOYS HIGH SCHOOL	24	94,000
307	NYANZA CHRISTIAN HIGH SCHOOL	4	17,000
308	NYARACH SEC SCHOOL	1	6,000
309	NYARONGI SEC SCHOOL	1	4,000
310	NYASORE SDA SEC	1	4,000
311	NYATAMBE SEC SCHOOL	1	4,000
312	NYATIGO SEC SCHOOL	1	4,000
313	NYATINDO MIXED SEC SCHOOL	1	4,000
314	NYAWARA GIRLS HIGH SCHOOL	6	24,000
315	NYIKENDO MIXED SEC	1	4,000
316	NYONGONGA MIXED SEC SCHOOL	2	8,000
317	NYS SECONDARY SCHOOL	1	4,000
318	OASIS OF HOPE SEC SCHOOL	2	8,000
319	OBER BOYS' HIGH SCHOOL	3	15,000
320	OBUOLO SEC SCHOOL	2	8,000



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

**Reports and Financial Statements**

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

321	OGADA SEC SCHOOL	9	36,000
322	OGANDE GIRLS HIGH SCHOOL	4	20,535
323	OGENYA GIRLS SEC	6	24,000
324	OGINGA ODINGA TAMU MIXED SEC	1	6,000
325	OGONGO SEC. SCHOOL	1	4,000
326	OKENGE SEC SCHOOL	1	5,000
327	OKOK SECONDARY	1	4,000
328	OLAGO ALUOCH ALARA GIRLS' SEC. SCHOOL	1	4,000
329	OLARE SEC. SCHOOL	1	4,000
330	OLEMBO BOYS HIGH SCHOOL	3	13,535
331	OLOSES GIRLS SECONDARY SCHOOL KISERIAN KAJIADO	6	30,000
332	OLUSO MIXED SEC SCHOOL	1	4,000
333	OMBEYI MIXED SEC. SCHOOL	1	4,000
334	OMBOGA HIGH SCHOOL	2	8,000
335	ONGALO SEC. SCHOOL	1	4,000
336	ONGECHE MIXED SECONDARY SCHOOL	1	4,000
337	ONGICHA SEC. SCHOOL	1	4,000
338	ONGORO MIXED SEC SCHOOL	1	4,000
339	ONJIKO BOYS' HIGH SCHOOL	10	63,100
340	ORERO SEC. SCHOOL	2	8,000
341	ORIDI GIRLS' SEC. SCHOOL	1	4,000
342	ORIWO BOYS' HIGH SCHOOL	17	96,250
343	ORONGO MIXED SEC SCHOOL	1	4,000
344	OTHORO MIXED SEC. SCHOOL	2	8,000
345	OTIENO OYOO HIGH SCHOOL	29	122,000
346	OTOK MIXED SEC. SCHOOL	1	4,000
347	OTOTO SEC. SCHOOL	1	4,000
348	OWICH SEC	2	14,000
349	OWIRO SEC SCHOOL	1	4,000
350	OYUGI OGANGO GIRLS SEC	4	16,000
351	PAMELA MBOYA HIGH SCHOOL	1	4,000
352	PE-HILL HIGH SCHOOL	1	13,000
353	PRECIOUS BLOOD RIRUTA	1	4,000
354	RABANGO SEC	1	4,000
355	RAE GIRLS' HIGH SCHOOL	14	56,000
356	RAKWARO MIXED SEC. SCHOOL	1	4,000



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

**Reports and Financial Statements**

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

357	RALIEW SEC. SCHOOL	3	12,000
358	RAMBA BOYS HIGH SCHOOL	21	102,000
359	RANGALA BOYS HIGH SCHOOL	3	16,000
360	RAPOGI BOYS	3	12,000
361	RATANGA BOYS SEC SCHOOL	1	4,000
362	RATTA MIXED SEC	1	4,000
363	RELIANCE HIG SCHOOL	4	20,000
364	RERU A.I.C SEC. SCHOOL	2	8,000
365	RIDORE MIXED SEC. SCHOOL	4	16,000
366	RINGA BOYS HIGH SCHOOL	9	46,000
367	RONGO UNIVERSITY	1	10,000
368	RUIRU SENIOR SCHOOL	1	4,000
369	SAGERO MIXED SEC	1	4,000
370	SANG OBURU SEC SCHOOL	1	4,000
371	SANGALO INSTITUTE OF SCIENCE AND TECHNOLOGY	1	30,000
372	SANGO BURU MIX SEC SCHOOL	4	16,000
373	SANGORO SEC SCHOOL	1	4,000
374	SAWAGONGO HIGH SCHOOL	8	32,000
375	SAYE MIXED SEC SCHOOL	1	10,000
376	SEGA GIRLS SEC	1	4,000
377	SELENDE HIGH SCHOOL	1	4,000
378	SEREMBE SEC SCHOOL	1	4,000
379	SHAURI MOYO SECONDARY	1	4,000
380	SHEREM SEC SCHOOL	1	4,000
381	SHIKUNGA SEC SCHOOL	1	6,000
382	SIBURI MIXED SECONDARY SCHOOL	3	45,000
383	SIDOK SEC SCHOOL	1	4,000
384	SIGALAME HIGH SCHOOL	2	8,000
385	SIGALAME HIGH SCHOOL	1	4,000
386	SIGOTI COMLEX GIRLS SEC SCHOOL	28	112,000
387	SIMBI MIXED SECONDARY SCHOOL	10	87,000
388	SIMENYA SEC SCHOOL	1	4,000
389	SINAGA GIRLS HIGH SCHOOL	7	30,000
390	SINYOLO GIRLS HIGH SCHOOL	76	327,397
391	SIREMBE SEC SCHOOL	3	12,000
392	SIREMBI SEC SCHOOL	1	4,000



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

**Reports and Financial Statements**

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

393	SIRINDE SEC SCHOOL	2	11,000
394	SIRONGA GIRLS HIGH SCHOOL	1	4,000
395	SKILLS TO EARN ACADEMY	1	8,000
396	SOTA MIXED SEC SCHOOL	1	4,000
397	ST TERESAS GIRLS EC SCHOOL	1	4,000
398	ST AGNES GIRLS HIGH SCHOOL	1	4,000
399	ST AGUSTINE NYAMONYE GIRLS	1	4,000
400	ST ALBERT ANGIRA MIXED SEC	1	4,000
401	ST ALBERT ULANDA GIRLS	2	8,000
402	ST ALOYS RERU GIRLS	6	24,000
403	ST ANN BUYANGU GIRLS	12	48,000
404	ST AUGUSTINE'S NYAMONYE GIRLS	4	16,000
405	ST BARNABAS GIRLS SEC SCHOOL	26	103,000
406	ST BENARD'S OTARO HIGH SCHOOL	1	4,000
407	ST BENEDICT NYANGOMA AWASI	1	4,000
408	ST CECILIA ALUOR GIRLS SEC SCHOOL	3	12,000
409	ST CHARLES LWANGA MUKUMU SEC SCHOOL	2	8,000
410	ST CHARLES MARAGOLI HIGH SCHOOL	5	20,000
411	ST DOMINIC BUKNA SEC SCHOOL	1	4,000
412	ST ELIZABETH GIRLS HIGH SCHOOL	3	12,000
413	ST FRANCIS RANGALA GIRLS HIGH SCHOOL	17	68,000
414	ST FRANCIS NYANGAJO GIRLS	1	4,000
415	ST GABRIELS MISSION BOYS SCHOOL	2	8,000
416	ST GEORGES SEC SCHOOL	1	4,000
417	ST GORRETTY MICKEY HIGH	2	8,000
418	ST JOSEPH BOYS SCHOOL KITALE	1	4,000
419	ST JOSEPH HIGH SCHOOL MUMIAS	2	8,000
420	ST JOSEPH MUKASA MIGORI GIRLS SEC	1	4,000
421	ST JOSEPH RAPOGI	2	8,000
422	ST JOSEPH TUK JOWI GIRLS	1	4,000
423	ST JOSEPHS SCHOOL NYABONDO	1	4,000
424	ST KIZITO SEC SECONDARY	1	4,000
425	ST MARKS SEC SCHOOL OBAMBO	1	4,000
426	ST MARY GORETTY SHIKOTI GIRLS HIGH	2	8,000
427	ST MARY S NYANGOMA (DEAF)	5	20,000
428	ST MARY'S LWAK GIRLS HIGH SCHOOL	11	44,000



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

**Reports and Financial Statements**

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

429	ST MARYS YALA SECONDARY	1	4,000
430	ST MARYS GIRLS MUMIAS	2	8,000
431	ST MARY'S GIRLS NYAMOGO SEC	1	4,000
432	ST MARY'S MAGINA SEC SCHOOL	1	4,000
433	ST MARY'S NYAMARIMBA GIRLS	2	8,000
434	ST MARYS SACRED HEART (CBSI) HIGH SCHOOL	3	12,000
435	ST MARYS SCHOOL YALA	9	37,000
436	ST MATHEWS GOD BONDO MIXED SEC	1	4,000
437	ST MICHAEL NYARONGI MIXED SCHOOL	1	4,000
438	ST MONICA CHAKOL GIRLS	2	8,000
439	ST PATRICK SEC SCHOOL	2	8,000
440	ST PAUL ABWAO SEC SCHOOL	2	8,000
441	ST PAUL 'S LUBINU GIRLS SEC SCHOOL	3	12,000
442	ST PAULS LIGISA SEC SCHOOL	2	8,000
443	ST PAULS SIGOMRE SEC SCHOOL	1	4,000
444	ST PETER'S MUMIAS BOYS	1	4,000
445	ST PIUS GOT MATAR	1	4,000
446	ST PIUS URIRI	1	4,000
447	ST STEPHEN LWANYA SEC SCHOOL	1	4,000
448	ST STEPHEN (MENERA) SEC SCHOOL	3	12,000
449	ST STEPHEN MULWANDA SEC	1	4,000
450	ST STEPHENS SIGINGA SEC	2	8,000
451	ST TERESAS GIRLS KIBUYE	13	55,000
452	ST. AGNESS GIRLS SHIBUYE	1	4,000
453	ST. ALBERTS CHIEPE MIXED SEC	1	4,000
454	ST. ALLOYCE RERU SECONDAR SCHOOL	3	12,000
455	ST. ANDREW GINGO SEC SCHOOL	1	4,000
456	ST. ANNEL'S MIUSOLI GIRLS SEC	1	4,000
457	ST. AUGUSTINE NYAMONYE GIRLS	1	6,000
458	ST. AUGUSTINE'S RC SEC-KANDEGE	1	10,535
459	ST. BARNABAS	3	103,076
460	ST. CECILIA NANGINA GIRLS	1	4,000
461	ST. CHARLES LWANGA NYAMKEBE SEC	1	4,000
462	ST. CHRISTOMUS KUDHO SEC	1	6,000
463	ST. CLARES MARAGOLI GIRLS	1	4,000
464	ST. CLARES MARAGOLI GIRLS	1	4,000



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

**Reports and Financial Statements**

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

465	ST. ELIZABETH BUMIA GIRLS SEC SCHOOL	1	4,000
466	ST. FRANCIS NYAMARIMBA GIRLS	1	8,000
467	ST. FRANCIS NYANGAJO GIRLS	1	7,000
468	ST. FRANCIS RANG'ALA BOYS' HIGH SCHOOL	1	4,000
469	ST. FRANCIS RANGALA GIRLS	14	56,000
470	ST. IGNATIUS LOYOLA SEC SCHOOL	7	76,722
471	ST. IGNATIUS MUKUMU BOYS SEC. SCHOOL	1	4,000
472	ST. JOHN CHRISOSTOM KUDHO SEC	1	4,000
473	ST. JOSEPH KITALE	1	4,000
474	ST. JOSEPH SECONDARY SCHOOL	1	4,000
475	ST. JOSEPH TUK JOWI GIRLS	1	4,000
476	ST. JOSEPHS NYABONDO HIGH SCHOOL	3	67,551
477	ST. JOSEPHS RAPOGI BOYS HIGH SCHOOL	3	39,000
478	ST. MARKS OBAMBO MIXED SEC SCHOOL	2	16,435
479	ST. MARY GORETY SIKOTI GIRLS' SEC. SCHOOL	1	4,000
480	ST. MARY HIGH SCHOOL	1	4,000
481	ST. MARY NYAMARIMBA GIRLS	1	4,000
482	ST. MARYS HIGH SCHOOL MUMIAS	1	40,000
483	ST. MARYS LWAK	4	28,000
484	ST. MARY'S LWAK GIRLS' HIGH SCHOOL	1	4,000
485	ST. MARY'S MUNDIKA	2	46,000
486	ST. MARYS NYAMAGWA GIRLS HIGH SCHOOL	1	4,000
487	ST. MARYS NYAMARIMBA GIRLS SEC	2	14,000
488	ST. MARYS SCHOOL-YALA	8	90,000
489	ST. MATHIAS KHOLERA BOYS	1	4,000
490	ST. MICHAEL BORO HIGH SCHOOL	12	48,000
491	ST. MONICA BONDO KOSIEMO SEC	2	8,000
492	ST. ODA SCHOOL FOR THE BLIND	1	10,000
493	ST. PAUL SHIKINGA SEC	2	8,000
494	ST. PETERS MUMIAS BOYS	6	53,000
495	ST. RITA RAMULA GIRLS	1	4,000
496	ST. RITA RAMULA GIRSL SEC	1	30,000
497	ST. TERESSAS GIRLS SEC SCHOOL EREGI	25	100,030
498	ST. TIMOTH RABONDO SECONDARY	1	10,000
499	ST.PETERS NANGA SEC SCHOOL	1	4,000
500	STAREHE BOYS CENTRE	2	8,000



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

**Reports and Financial Statements**

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

501	TAITA TAVETA UNIVERSITY	1	4,000
502	TAMBACH TEACHERS TRAINING COLLEGE	1	10,000
503	TECHNICAL UNOVERSITY	1	4,000
504	TEREMI HIGH SCHOOL	1	40,000
505	THUR DIBUORO SEC SCHOOL	9	36,000
506	THURGEM MIXED SEC	6	24,000
507	TIENGRE SEC SCHOOL	1	4,000
508	TIGOI GIRLS HIGH SCHOOL	17	76,000
509	UGENYA SEC. SCHOOL	1	4,000
510	UKWALA HIGH SCHOOL	3	12,000
511	UPPER HILL	36	142,000
512	URUDI MIXED SEC SCHOOL	2	16,000
513	URZUAI SURBURB ACADEMY MIXED SEC	3	12,000
514	USENGE BOYS HIGH SCHOOL	8	36,000
515	VALLEY VIEW SCHOOL NAIROBI	1	4,000
516	VICTORY CHRISTIAN HIGH SCHOOL	1	4,000
517	VIGINA FRIENDS SEC	2	8,000
518	VIHIGA BOYS SCHOOL	5	22,000
519	VISPER EMMANUEL HIGH SCHOOL	4	16,000
520	WAGWE MIXED SEC SCHOOL	2	14,000
521	WAISA GIRLS SECONDARY SCHOOL	1	9,000
522	WAMBASA GIRLS SEC SCHOOL	3	12,000
523	WANGAPALA BOYS HIGH SCHOOL	4	21,000
524	WAONDO MIXED SEC	1	4,000
525	WESTERN INTERNATIONAL SCHOOL OF KENYA	1	8,000
526	WITHUR BOYS SEC SCHOOL	1	4,000
527	XAVERIAN SEC	5	23,000
528	YALA TOWNSHIP SEC SCHOOL	1	4,000
529	YENGA SEC SCHOOL	1	4,000
	<b>TOTAL</b>	<b>2,131</b>	<b>11,000,000</b>



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

**Reports and Financial Statements**

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

**BURSARIES (UNIVERSITY)**

S/NO	NAME OF INSTITUTION	NO OF STUDENTS	AMOUNT
1	A.H.I.T.I NDOMBA - KERUGOYA	2	16,000
2	AFRICA INSTITUTE OF DEVELOPMENT & RESEARCH	3	24,000
3	AFRICAN NAZARENE UNIVERSITY	2	16,000
4	AHERO VOCATIONAL TRAINING CENTER	1	10,000
5	ALLBRIGHT ECDE - TTC KAKAMEGA	1	8,000
6	AMANI CANCELLING INSTITUTE KISUMU	7	56,000
7	ANCHOR EDUCATION CENTRE NAIROBI	1	6,000
8	ASUMBI - TTC	7	60,000
9	BARATON UNIVERSITY	4	32,000
10	BISHOP OKULLU COLLEGE OF THEOLOGY AND DEV.	1	8,000
11	BONDO - TTC	7	56,000
12	BRAIN HOUSE ACADEMY	2	20,000
13	BUKURA AGRICULTURAL COLLEGE	1	8,000
14	BUMBE TECHNICAL TRAINING INSTITUTE	1	8,000
15	BURROWS ECDE COLLEGE	4	32,000
16	CARLILE COLLEGE	2	16,000
17	CATHOLIC UNIVERSITY OF EASTERN AFRICA	8	64,000
18	COLLEGE OF EDUCATION AND EXTERNAL STUDIES CAMPUS KIKUYU	1	8,000
19	COOPERATIVE UNIVERSITY	4	32,000
20	DECECE - KISUMU	1	8,000
21	DEDAN KIMATHI UNIVERSITY OF TECHNOLOGY	1	8,000
22	DOVE REHABILITATION AND TRAINING INSTITUTE	1	8,000
23	E.L.C.K ADULT LEARNING CENTRE	1	8,000
24	EAST AFRICA INSTITUTE OF CERTIFIED STUDIES	6	48,000
25	EGERTON UNIVERSITY	18	144,000
26	ELGON VIEW COLLEGE - MIGORI	1	8,000
27	EPIC AVIATION COLLEGE	2	16,000
28	FOUNDATION FOR TRAINING AND DEVELOPMENT	1	8,000
29	FRIENDS COLLEGE KAIMOSI	1	8,000
30	GREAT LAKES UNIVERSITY OF KISUMU	9	72,000
31	GRETTA ADULT LEARNING CENTRE	2	16,000
32	IMARA ECD TRAINING COLLEGE	1	8,000



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

**Reports and Financial Statements**

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

33	JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE & TECHNOLOGY	53	433,000
34	JOMO KENYATTA UNIVERSITY	15	122,000
35	KABARAK UNIVERSITY	3	24,000
36	KABETE NATIONAL POLYTECHNIC	3	24,000
37	KABIANGA UNIVERSITY	1	8,000
38	KAH SCHOOL OF MEDICAL SCIENCES - KENDU	2	16,000
39	KAIMOSI - TTC	2	16,000
40	KAIMOSI FRIENDS UNIVERSITY COLLEGE	5	42,000
41	KAMAGAMBO - TTC	3	26,000
42	KCA UNIVERSITY	40	332,000
43	KENAFRIC COLLEGE OF PROFESSIONAL STUDIES	3	24,000
44	KENYA COAST NATIONAL POLYTECHNIC	2	16,000
45	KENYA HIGHLANDS UNIVERSITY	4	32,000
46	KENYA INSTITUTE OF MANAGEMENT	5	40,000
47	KENYA INSTITUTE OF PROFESSIONAL COUNSELLING	2	16,000
48	KENYA INSTITUTE OF SPECIAL EDUCATION	4	36,000
49	KENYA MEDICAL TRAINING COLLEGE	74	594,000
50	KENYA METHODIST UNIVERSITY	4	32,000
51	KENYA SCHOOL OF LAW	1	8,000
52	KENYA SCHOOL OF REVENUE ADMINISTRATION	1	10,000
53	KENYA TECHNICAL TRAINING INSTITUTE	2	16,000
54	KENYA UTALII COLLEGE - KISUMU CAMPUS	3	24,000
55	KENYA WATER INSTITUTE	3	24,000
56	KENYATTA UNIVERSITY	31	248,000
57	KENYENYA - TTC	1	8,000
58	KERICHO - TTC	3	24,000
59	KIBABII DIPLOMA - TTC	2	16,000
60	KIBONDENI COLLEGE	2	16,000
61	KILIMAMBOGO INSTITUTE OF PROFESSIONAL EARTHMOVERS	1	8,000
62	KIRIRI WOMEN UNIVERSITY	2	16,000
63	KISII NATIONAL POLYTECHNIC	4	32,000
64	KISII UNIVERSITY	28	224,000
65	KISUMU COUNTY TECHNICAL COLLEGE	18	144,000
66	KISUMU NATIONAL POLYTECHNIC	81	664,000
67	LAIKIPIA UNIVERSITY	3	24,000
68	MAASAI MARA UNIVERSITY	4	32,000



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

**Reports and Financial Statements**

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

69	MACHAKOS UNIVERSITY	5	40,000
70	MASENO UNIVERSITY	110	880,000
71	MASINDE MULIRO UNIVERSITY	28	228,000
72	MAWEGO TECHNICAL TRAINING INSTITUTE	2	16,000
73	MERU UNIVERSITY OF SCIENCE AND TECHNOLOGY	2	18,000
74	MOI UNIVERSITY	40	324,000
75	MONAO EDUCATIONAL CENTRE	1	8,000
76	MT. KENYA UNIVERSITY	5	38,000
77	MULTIMEDIA UNIVERSITY	8	64,000
78	MURANG'A UNIVERSITY	2	16,000
79	NAIROBI AVIATION COLLEGE	6	48,000
80	NATIONAL INDUSTRIAL TRAINING INSTITUTE - KSM	1	8,000
81	NYABURURU TTC	2	16,000
82	NYANAM DRIVING SCHOOL	97	776,000
83	NYANZA CHRISTIAN – TTC	1	8,000
84	PAMBO SCHOOL OF HAIR & BEAUTY	1	6,000
85	PAUL MARK COLLEGE	1	8,000
86	PWANI UNIVERSITY	8	64,000
87	RAILWAYS TRAINING INSTITUTE	4	32,000
88	RAILWAYS TRAINING INSTITUTE	3	24,000
89	RAMOGI INSTITUTE OF ADVANCED TECHNOLOGY	15	120,000
90	REACH OUT MEDIA COLLEGE	2	16,000
91	RIFT VALLEY INSTITUTE OF SCIENCE AND TECHNOLOGY	1	8,000
92	RONGO UNIVERSITY	8	64,000
93	SANG'ALO INSTITUTE OF SCIENCE AND TECHNOLOGY	1	8,000
94	SCDE - KISUMU CAMPUS	2	16,000
95	SIALA TECHNICAL INSTITUTE	1	8,000
96	SIAYA INSTITUTE OF TECHNOLOGY	4	32,000
97	SIGALAGALA NATIONAL POLYTECHNIC	1	8,000
98	SIKRI TECHNICAL TRAINING INSTITUTE FOR THE BLIND & DEAF	1	8,000
99	SKATAL EDUCATION CENTRE	2	16,000
100	SOUTH EASTERN KENYA UNIVERSITY	1	8,000
101	ST. ELIZABETH SCHOOL OF NURSING - MUKUMU	1	8,000
102	ST. JOHNS KILIMAMBOGO - TTC	1	8,000
103	ST. MARKS KIGARI - TTC EMBU	1	8,000
104	ST. PAULS – TTC	4	32,000



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

**Reports and Financial Statements**

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

105	TAITA TAVETA UNIVERSITY	2	16,000
106	TAMBACH – TTC	1	8,000
107	TECHNICAL UNIVERSITY MOMBASA	9	72,100
108	TECHNICAL UNIVERSITY OF KENYA	10	76,000
109	THE ELDORET NATIONAL POLYTECHNIC	5	40,000
110	THE SIGALAGALA NATIONAL POLYTECHNIC	5	40,000
111	THIKA COLLEGE OF MEDICINE	1	8,000
112	THIKA SCHOOL OF MEDICAL & HEALTH SCIENCES	12	94,000
113	TOM MBOYA UNIVERSITY	10	80,000
114	UGENYA – TTC	3	24,000
115	UNITED STATES INTERNATIONAL UNIVERSITY	1	8,000
116	UNIVERSITY OF ELDORET	11	88,000
117	UNIVERSITY OF EMBU	1	8,000
118	UNIVERSITY OF KABIANGA	1	16,000
119	UNIVERSITY OF NAIROBI	47	376,000
120	UPFRONT MANAGEMENT INSTITUTE	1	8,000
121	VIHIGA – TTC	3	24,000
122	VISION INSTITUTE OF PROFESSIONALS	1	8,000
123	ZETECH UNIVERSITY	2	16,000
	<b>TOTAL</b>	<b>1,018</b>	<b>8,211,100</b>

