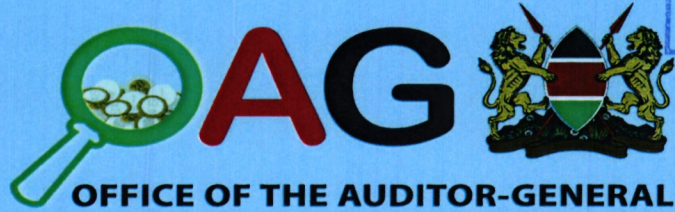


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Enhancing Accountability

REPORT

DATE: 03 MAR 2022

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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
KISUMU WEST CONSTITUENCY**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -
KISUMU WEST CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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, 2020

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE	6
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES	8
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	13
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	25
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF- KISUMU WEST CONSTITUENCY....	27
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	28
VIII. STATEMENT OF ASSETS AND LIABILITIES.....	29
IX. STATEMENT OF CASHFLOW	30
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	31
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	33
XII. TRIAL BALANCE.....	37
XIII. SIGNIFICANT ACCOUNTING POLICIES	38
XIV. NOTES TO THE FINANCIAL STATEMENTS	42
XV. OTHER IMPORTANT DISCLOSURES	50
XVI. ANNEXES	52
XVII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	64
XVIII. ATTACHMENTS TO NOTES	72

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

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

Reports and Financial Statements

For the year ended June 30, 2020

provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Naphtally Mulesi Ochuma
2.	Sub-County Accountant	Ken Okumu
3.	Chairman NGCDFC	Elijah Akomo Were
4.	Member NGCDFC	Hellen Sijenye
5.	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

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

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

(f) NGCDF Kisumu West Constituency Contacts

Telephone: (254) 057 2020815

E-mail: edfkisumuwest@cdf.go.ke,

Website: www.kisumuwestcdf.go.ke

(g) NGCDF KISUMU WEST Constituency Bankers

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

(h) Independent Auditors

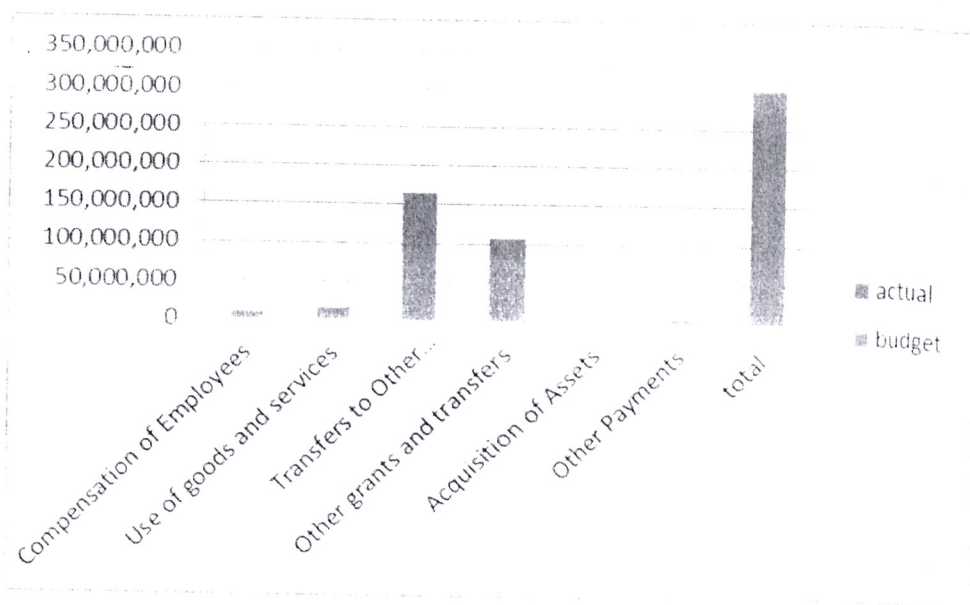
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Once again, I present our constituency Annual Report and Financial Statements for the year ended 30th June 2020 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 87% absorption of all the funds disbursed to our constituency.



During the year we managed to disburse funds to different government agencies 16 primary schools (Kshs 46,281,183 which was used to renovate a total of 44 classrooms, construct 6 additional new, fencing of 4 schools, rehabilitate playing ground in one school and purchase of land for 1 school), 8 secondary schools (Kshs 26,501,035 used to renovate 9 classrooms, purchase of a 65 seated school bus, purchase of lab equipment, and construction of classes and halls in various schools) and 2 security institutions (Kshs 4,506,132.00) amounting to a total of Kshs 77,288,351 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 618,279.00 to various colleges, universities benefitting about 47 students within the constituency and Kshs 7,717,257 for Secondary schools as bursaries to assist

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

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

1325 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 50 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.

Due to Covid 19, restriction and guidelines issued by MOH the constituency did not manage to transfer bursary to all the beneficiaries in colleges and secondary school. This led to low absorption of funds and delay in project implementation.



Sign.....
ELIJAH AKOMO WERE
CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of NGCDF-Kisumu West Constituency's *2018-2022* plans are to:

- a) Improving access to quality education through rehabilitation/renovation/ construction of infrastructure in various primary and secondary school within the constituency.
- b) Harnessing youth talent by funding youth sporting initiatives, creating awareness of youth development and promotion of youth talent
- c) Enhancing security in the constituency by construction of infrastructure in security and administration establishments within the constituency.
- d) Improving the tracking of implementation of NGCDF programs through robust Monitoring and Evaluation of projects
- e) Promoting performance management and smooth running of NGCDF office
- f) Catering for any unforeseen occurrences in the constituency through emergency support.

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Constituency Program	Objective	Outcome	Indicator	Performance
Education Accessibility	To Improve access, affordability and availability of quality education to all school going children.	<ul style="list-style-type: none"> Adequate and conducive environment in terms of classrooms, library, laboratories, dormitories, halls to be used outcomes. Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions 	<ul style="list-style-type: none"> number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary beneficiaries at all levels 	<ul style="list-style-type: none"> In FY 19/20 - Number of classrooms rehabilitated to standard 44 Number of laboratories equipped 2 Number of new classrooms constructed in both primary and secondary schools 10 Number of schools with improved/rehabilitated fence 3 Purchased land for 1 primary school Purchased school bus 1 secondary school Bursary to a total of Kshs 8,335,536.00 to 1372

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Constituency Program	Objective	Outcome	Indicator	Performance
				beneficiaries at all levels were as per the attached schedules
Security	To enhance security within the constituency	Improved security and provision of services to constituents within the constituency	- Number of chief, ACC, DCC, assistant chief offices constructed. - Number of police posts, stations constructed or rehabilitated	1 police post fenced 8 police staff houses constructed and handed over 1 police post fenced
Environment	To promote environment sustainability in the constituency		Number of trees planted Number of Biogas(green environment) projects	1 biogas system installed in schools

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Constituency Program	Objective	Outcome	Indicator	Performance
Sports	To harness talent and empower youth	Active participation of youth in sports and advocacy activities	Number of sporting field rehabilitated Number of sporting tournaments held	1 sporting field rehabilitated
Disaster Management	To cater for any unforeseen occurrences in the constituency			
Intitutional strengthening	To promote performance of management and smooth running of NGCDF operations	<ul style="list-style-type: none"> - Quality of work from motivated staff - Effective and active NGCDF Committee and harmonised governance body - Reflective and dynamic committee and staff able to adjust to changing operational circumstances. 	<ul style="list-style-type: none"> - Work plans, reports, accountabilities, - Board minutes, resolutions, evaluation report 	<ul style="list-style-type: none"> - 6 staff employed and well enumerated. - File of all management resolutions well kept. - All reports due to the board submitted within the given timelines.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Constituency Program	Objective	Outcome	Indicator	Performance
Tracking of results	To improve on tracking of implementation of NGCDF projects	<ul style="list-style-type: none"> • Strengths and Weaknesses in project implementation identified and addressed • Audit report, enhance and improved standards in financial management 	<ul style="list-style-type: none"> • Reports, Success and case stories • Audit report, Financial report 	<ul style="list-style-type: none"> • Quarterly and annual reports submitted with the timelines • Audit reports responded to and advice on the same adhered to.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – KISUMU WEST Constituency exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely; Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. SUSTAINABILITY STRATEGY AND PROFILE -

Sustainability means balancing economic, social and environmental factors. It is concerned with how we can manage resources to ensure future generations have the same opportunities that we enjoy today. Sustainability is therefore everyone's business. When our community, environment and economy are more sustainably managed, Kisumu west will be an even better place to live.

Sustainability is most often defined as meeting the needs of the present without compromising the ability of future generations to meet theirs. It has three main pillars: economic, environmental, and social. These three pillars are informally referred to as people, planet and profits

2. ENVIRONMENTAL PERFORMANCE

KISUMU WEST NGCDF works to generate benefits for its stakeholders and those participating or collaborating in its activities. Its conduct is governed by sustainability criteria and the desire to serve society, as KISUMU WEST NGCDF recognizes its role in society's development and progress.

All KISUMU WEST NGCDF employees involved in management at any level contribute to sustainability through their firm commitment to pollution prevention, environmental conservation and the preservation of biodiversity, the promotion of energy efficiency and climate change management, which is formalized through this Environmental Policy.

KISUMU WEST NGCDF's leadership aspirations and its global commitment influence, as in other Group activities, environmental actions, an area in which KISUMU WEST NGCDF also aims to be a benchmark.

KISUMU WEST NGCDF's environmental commitment is based on two fundamental pillars: integrating the environment into the business, developing environmental management initiatives and promoting environmental responsibility in the organization.

Integrating the environment into the projects

- ▮ Integration of environmental criteria: in the risk analysis and decision-making processes projects and in other processes that may have impacts related to the environment, energy and/or climate change.
- ▮ Development of products and services that contribute to the improvement of environmental risk management, sustainable energy consumption and the reduction of greenhouse gas emissions.

Environmental management

- ▮ Compliance with the applicable legislation in force, as well as other voluntary commitments, and adoption of measures for continuous improvement through the development of an Integrated Environmental, Energy and Climate Change Management System. This system will set periodic objectives whose fulfillment can be verified by performing audits, and will include the necessary information and resources to achieve its annual objectives and goals.
- ▮ Rational use of resources in order to reduce its carbon footprint, by controlling its resources so as to minimize the consumption of water, paper and energy, reduce waste

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

generation and encourage recycling, through the implementation of best environmental, energy and eco-efficient practices, as well as promoting the use of renewable energy and offsetting greenhouse gases emissions.

Promoting environmental responsibility in the company

- Promotion of an environmental culture and awareness among its personnel, to which the necessary training will be provided as appropriate. This culture and awareness are deemed the responsibility of all employees and, consequently, each and every one of them must perform their activities in accordance with existing environmental regulations and procedures.
- Availability of resources for employees to participate in the achievement of the goals set by KISUMU WEST NGCDF regarding environmental management, energy efficiency and climate change mitigation and adaptation processes, thus contributing to sustainable development.
- Development of initiatives that aim to achieve greater company awareness of environmental, energy and climate change issues through awareness-raising and outreach activities aimed at various groups, as well as the inclusion of these issues in our value chain.

This Policy is mandatory throughout the KISUMU WEST NGCDF staff. It will be provided to all individuals working for or representing KISUMU WEST NGCDF, and is also publicly available.

The NGCDFC is the body responsible for promoting the development and implementation of this Policy, as well as ensuring compliance, dissemination and periodic revision

Our practices include but not limited to:

- **Partnering with stakeholders:** Invest the time in training employees and constituents on the importance of sustaining the environment and share what the organization is doing to help conserve resources: this is done in coordination with the Min of environment by mounting posters on environment conservation with the office premises.
- **Water and electricity conservation:** Conserving our water is something we can all participate in by reducing the opportunities for wasting this valuable resource. We ensure that all our projects have water harvesting component, encourage use green energy in schools through provision of funds to fund biogas or solar energy, use of energy saving

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

- bulbs within our projects and ensure project have photosensitive switches to reduce use of electricity
- **Purchase Only Energy Efficient Products:** Look for energy-efficient electronic products and use environmentally friendly settings on office equipment. Choose computer, electronic, and IT acquisition products that are EPEAT registered to ensure the highest levels of efficiency.
- **Environment Protection and Conservation:** ensure all project have environment protection components, planting of trees during project handovers, installation of silt traps during road construction or field rehabilitations, installation of gabions and culverts, landscaping of projects.
- **Adherence to the prevailing Laws:** ensure that all our projects are NEMA certified before commencement of any project, staff and workers protection in all our sites.

3. EMPLOYEE WELFARE

Introduction.

This policy has been written as a guide to assist staff in understanding the responsibilities, conditions and benefits of employment while in the service of Kisumu West NGCDF. The wellbeing and satisfaction of staff members are very important to the realization of the Vision and Mission of the organization. With this in mind, the organization has adopted NGCDF board policies, which ensure conducive working conditions, fair wages and salaries, standard hours of work and job security for efficient and committed employees. The policy is meant to complement Boards Terms of Service (ToS) and Human Resource (HR) Policy document. Whereas the policy deals with almost every situation-important to the staff, it may not cover all the emerging issues because of the diversity and nature of the operation environment. Therefore, specific instructions and operational guidelines may be issued from time to time by NGCDF Committee.

DEFINITIONS

Employees / Staff

- Shall mean employees; who are in regular employment, on contract and may extend to interns (volunteers), seconded staff from partner and or affiliated organizations. The term staff or employee may be used interchangeably to refer to the same meaning.

Interns

- Kisumu West NGCDF encourages students interested in internship programs to apply through their respective institutions.

Consultants

- A consultant engaged by Kisumu West is a specialist whose service to the organization is required on a special Administrative basis.

Supervisor

- Means one's immediate reporting officer or any other designated (delegated to) officer.

Salary

- Means basic salary and all other payments, if any, in cash payable to an Employee for work done in respect of his/her contract of service but does not include any payment by way of commission, bonus, subsistence, allowance and other overtime payment.

ATTENDANCE & LEAVE

Attendance/ Punctuality

- All employees, contractors, interns and consultants of Kisumu West are expected to be regular and punctual in attendance. If one is unable to report for work for any reason, he/she shall notify the immediate Supervisor. One is responsible for speaking directly with his/her Supervisor about his/her absence and it is not acceptable to leave a message on a Supervisor's voice mail or through another party, except in extreme emergencies. Should undue lateness persist, disciplinary action may be required.

Working Hours

- The normal work week shall be from Monday to Friday from 8.00 to 5.00 pm with a one hour lunch break (1 - 2pm). One may be called upon to work additional hours/overtime on days off. The organization does not pay overtime as a standard practice; however additional work hours will be recognized through performance bonuses, promotions and other forms.

Dress Code

- Each Staff is expected to maintain a suitable and acceptable appearance. The dress code should be "business casual" - i.e. pressed shirt but no tie required, jeans are OK but not with rips and tears. More formal business attire is permitted. All clothing should be the type that will not interfere with safe performance of duties or cause disrepute to the Company's image, whenever this may be applicable. Good judgment and taste must be exercised, bearing in mind one reflects the organization image.

Absence without Notice

- When staffs are unable to work owing to illness or an accident, the staff shall notify the immediate supervisor. This will allow management to arrange for temporary coverage of the staff's duties, and to help other staff to continue work in his/her absence. After being absent from duty for one or more days without permission, it may be assumed that the Staff has absconded, breaching their contract. If one becomes ill while at work or must leave the office for some other reason before the end of the workday, they shall inform their immediate supervisor of the situation.

Annual Leave

- You will be entitled to an annual paid leave of 21 working days,
- Leave taken when staffs are unwell should be logged as Sick Leave, and staff should provide a copy of a letter from a Doctor. Leave taken to attend to a sick spouse or child should be logged as Annual leave, and staff should provide a copy of a letter from a Doctor.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Compassionate Leave

- Compassionate leave is an entitlement granted by management of KISUMU WEST NGCDF to staff members to attend funerals / bereavements related to immediate family members, the maximum number of days that can be granted is seven (7) days per annum under HR Policy.

Maternity Leave

- Female staffs are entitled to three months maternity leave with pay. The employee must notify her Supervisor and HR at least one month prior to the expected leave start date. This is to allow for coverage of duties during this extended leave period. Staff who adopt, suffer a still birth or lose their child immediately after birth are also entitled to maternity leave.

Paternity Leave

- Male employees are entitled to Paternity leave of 14 days. The employee must notify his Supervisor & HR at least one month prior to the expected leave date start date. This is to allow for coverage of duties during this extended leave period. Proof of marriage as well as a copy of the Birth notice will be required, and must be forwarded to HR prior to staff proceeding for their paternity leave. Staffs have up to 3 months after the occurrence to use up their paternity leave.

Driving Policy for organization Vehicles/motor cycles

- Vehicles may only be driven by “approved drivers” - staff who have signed the Driving Policy Agreement and submitted copies of a valid driving license and ID card to HR. Approved drivers are responsible for ensuring their driving license remains valid. They may not drive a company vehicle if their license is expired or suspended for any reason. Vehicles stationed outside workstation shall be parked at secure private residences or at the local police station. All cases of accidents will be reported asap to the nearest police station and Fund Manager. Staff must always comply with local traffic laws in full, including driving within the designated speed limit

Company assets (phones, laptops, etc.)

- For any piece of NGCDF equipment assigned to an employee or contractor (e.g. laptop, phone, etc), the recipient must sign a custody form from the operations department.
- Loss, damage or theft of any company asset must be reported to Fund Account Manager immediately. Employees are not allowed to use the computer system to download or install illegal or unauthorized programs, software or data. Staff are allowed use of the internet and e-mail to support correspondence relevant to

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

Reports and Financial Statements

For the year ended June 30, 2020

download or install illegal or unauthorized programs, software or data. Staff are allowed use of the internet and e-mail to support correspondence relevant to conduct NGCDF's business. Use of the internet must not disrupt normal operation of the organisation's computer network. NGCDF reserves the right to access and monitor all files and messages on its systems.

NON-DISCRIMINATION, RECRUITMENT GENDER AND DISABILITY AND HIV/AIDS

Non-Discrimination

- Kisumu West NGCDF does not discriminate in employment opportunities or practices because of race, colour, ethnicity, religion, sex, national origin, age or disability. Kisumu West NGCDF has a zero-tolerance policy for discrimination towards people living with HIV/AIDS.
- This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.
- Employees with questions or concerns about discrimination in the workplace are encouraged to bring these issues to the attention of their supervisor and/or company directors.
- Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in unlawful discrimination will be subject to disciplinary action, including termination.

Gender Policy

- Kisumu west NGCDF shall promote gender mainstreaming as an institutional strategy aimed at giving equal opportunities, representation, and rights to both genders.

Anti -Corruption policy

- Kisumu West NGCDF subscribes to the credo of **ZERO TOLERANCE TO CORRUPTION**.
- This applies to all NGCDF staff and or any persons and or associated bodies and or any of its associates and employees. Bribery is criminal and committed when an inducement or reward is provided or received in order to gain any commercial, contractual, regulatory or personal advantage for M-KOPA or another party. No bribes of any sort may be paid to or accepted from any parties.
- If you suspect any corruption, fraud, theft or dishonesty from an M-KOPA employee, dealer, partner, or agent, you must report it to senior management. If you are unsure of whether a certain situation fits these criteria, you must go to senior management for guidance

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

Reports and Financial Statements

For the year ended June 30, 2020

Recruitment Procedure

- The Fund Account Manager declares vacancies within the office through the NG-CDFC; an approval is then sought for advertisement within the constituency to be done. The Advertisement contains the following:
 - Job title
 - Main purpose of the job
 - A brief Job description of the key responsibilities of the job
 - job specification- Education, experience, skills and competencies required for the job
 - Location of the job
 - Clear instructions on how to apply and information to be submitted in the application
 - Closing date for receipt of applications

Appointment of a selection and Interview subcommittee

- A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

Interviews

- Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

Offer of Appointment

- A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

Letters of Appointment

- A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

4. MARKET PLACE PRACTICES-

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the 10 grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

How the organization ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) Product stewardship

In order to safeguard consumer rights and interests, the Kisumu West NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

5. COMMUNITY ENGAGEMENTS-

Public Participation in Project Identification and Implementation and Monitoring

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

In summary stakeholders participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects
- Consulting with the public aids in obtaining their feedback on alternatives or decisions

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

Reports and Financial Statements

For the year ended June 30, 2020

- Involving the public to ensure their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings

Public Awareness and Sensitisation Exercise Provide

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-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, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-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, 2020, and of the entity's financial position as at that date. The Accounting Officer 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

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


Reports and Financial Statements

For the year ended June 30, 2020

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 2020.



Fund Account Manager

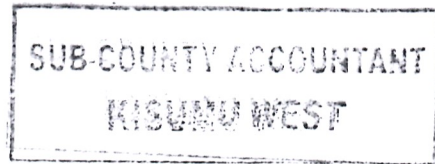
Name: NAPHTALLY OCHUMA MULESI



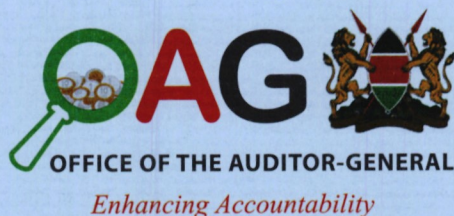
Sub-County Accountant

Name: KEN OKUMU

ICPAK Member Number: 5224



REPUBLIC OF KENYA



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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Kisumu West Constituency set out on pages 28 to 92, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flow and the summary statement of appropriation:- recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund-Kisumu West Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Unsupported Cash and Cash Equivalents

The statements of assets and liabilities reflects cash and cash equivalents balance of Kshs.16,040,694. However, the balance was not supported by bank reconciliation statements and cash books.

Consequently, the validity, accuracy and completeness of Kshs.16,040,694 as at 30 June, 2020 could not be confirmed.

2. Variance in Other Grants and Transfers Balance

The statement of receipts and payment reflects other grants and transfers amounting to Kshs.24,942,186 which in turn includes bursary to secondary schools and bursary to tertiary institutions of Kshs.8,069,890 and Kshs.612,279 respectively disclosed under

Note 7 to the financial statements. However, the bursaries transfers differs with the supporting schedule resulting to a variance of totalling Kshs.346,633 as shown below:

Items	Financial Statements Amounts Kshs.	Audited Schedule Amounts Kshs.	Variance Kshs.
Bursary to Secondary Schools	8,069,890	7,717,257	352,633
Bursary to Tertiary Institutions	612,279	618,279	(6,000)
Total	8,682,169	8,335,536	346,633

In view of the foregoing, the accuracy and completeness of balance of Kshs.346,633 under other grants and transfers for the year ended 30 June, 2020 could not be confirmed.

3. Unsupported Prior Year Adjustment

The statement of assets and liabilities reflects prior year adjustments balance of Kshs.246,536 as disclosed under Note 14 to the financial statements. However, the Management has not explained or supported the adjustment.

Consequently, the correctness of the statement of assets and liabilities for the year ended 30 June, 2020 could not be confirmed.

4. Misstatement of Compensation of Employees Balance

The statement of receipts and payments reflect an amount Kshs.3,350,200 on compensation of employees. However, supporting ledger reflected an amount of Kshs.3,998,974 resulting to unreconciled variance amounting to Kshs.648,774.

Consequently, the accuracy and completeness of compensation of employees amounting to Kshs.3,350,200 for the year ended 30 June, 2020 could not be confirmed.

5. Inaccurate Summary Statement of Appropriation

The summary statement of appropriation - recurrent and development reflects a budget utilization difference for unallocated funds total of Kshs.608,600 instead of the correct balance of Kshs.390,000 resulting in a variance of Kshs,218,000. Consequently, the accuracy of the summary statement of appropriation could not be confirmed for year ended 30 June, 2020.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund Kisumu- West Constituency in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to communicate in my report.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined for the year under review reflects total budgeted receipts from NGCDF board of Kshs.193,961,580 and actual receipts of Kshs.123,040,876 resulting to underfunding of Kshs.70,702,104 or 36% of the budget. Similarly, the statement reflects final expenditure budget and actual totaling to Kshs.193,961,580 and Kshs.107,166,585 respectively, resulting to an under expenditure amounting to Kshs.86,794,995 or 45% of the budget.

The underfunding and under expenditure may have affected delivery of services to the residents of the constituency.

2. Delayed Funding from the NG CDF Board

The statement of receipts and payments reflects total receipt from NGCDF board of Kshs.123,040,876. This amount includes a receipt of Kshs.55,040,876 approved for the financial year 2018/2019 but was received in the financial year 2019/2020 as late disbursement from the NG-CDF Board. Similarly, Kshs.69,367,724 approved for the financial year 2019/2020 was not disbursed by the NG-CDF Board in the year under audit.

Consequently, the National Government Constituencies Development Fund-Kisumu West Constituency did not implement all the projects budgeted for in the financial year 2019/2020.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing 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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing else 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 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to abolish the Fund or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Fund 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 overall governance

and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 February, 2022

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

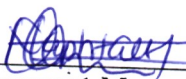
Reports and Financial Statements

For the year ended June 30, 2020

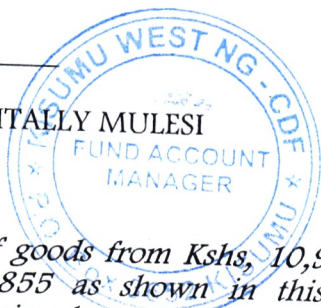
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020 Kshs	2018 - 2019 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	123,040,876	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	218,600	63,000
TOTAL RECEIPTS		123,259,476	108,847,483
PAYMENTS			
Compensation-of employees	4	3,350,200	3,370,361
Use of goods and services	5	6,092,079	7,741,855
Transfers to Other Government Units	6	72,782,219	41,457,362
Other grants and transfers	7	24,942,186	57,573,749
Acquisition of Assets	8	-	-
Other Payments	9	-	3,168,000
TOTAL PAYMENTS		107,166,683	113,311,327
SURPLUS/DEFICIT		16,092,792	(4,463,844)

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 2020 and signed by:



Fund Account Manager

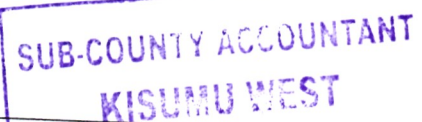
Name: OCHUMA NAPHTALLY MULESI



NOTE

The difference in use of goods from Kshs, 10,909,985 to from the previous year (June 2019) figures to Kshs 7,741,855 as shown in this statement is due to changes occasioned by categorization of strategic plan expenses of Kshs 3,168,000. In the previous year this was categorised under use of goods. However during preparation of financial statements for year 2020 this was corrected and the expenses were categorised as other payments as per the GFS codes.


National Sub-County Accountant
Name: KEN OKUMU
ICPAK Member Number: 5224



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) KISUMU WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020


VIII. STATEMENT OF ASSETS AND LIABILITIES

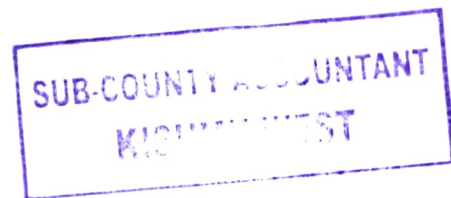
	Note	2019 - 2020 Kshs	2018 - 2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	16,040,694	425,980
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		16,040,694	425,980
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		16,040,694	425,980
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A	-	-
Gratuity	12B	-	724,614
NET FINANCIAL ASSETS		16,040,694	(298,634)
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	(298,634)	4,165,210
Surplus/Deficit for the year		16,092,792	(4,463,844)
Prior year adjustments	14	246,536	-
NET FINANCIAL POSITION		16,040,694	(298,634)

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 2014 SEPT 2020 and signed by:


Fund Account Manager
 Name: OCHUMA NAPHTALLY MULESI




National Sub-County Accountant
 Name: KEN OKUMU
 ICPAK Member Number: 5224



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

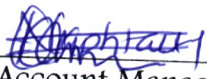
Reports and Financial Statements


For the year ended June 30, 2020

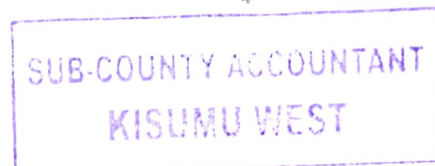
IX. STATEMENT OF CASHFLOW

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Receipts for operating income		
Transfers from NGCDF Board	1 123,040,876	108,784,483
Other Receipts	3 218,600	63,000
	123,259,476	108,847,483
Payments for operating expenses		
Compensation of Employees	4 3,350,200	3,370,361
Use of goods and services	5 6,092,079	7,741,855
Transfers to Other Government Units	6 72,782,219	41,457,362
Other grants and transfers	7 24,942,186	57,573,749
Other Payments	9 -	3,168,000
	107,166,683	113,311,327
Total Receipts Less Total Payments	16,092,792	(4,463,844)
Adjusted for:		
Decrease/(Increase) in Accounts receivable	15 -	-
Increase/(Decrease) in Accounts Payable	16 (724,614)	724,614
Prior year Adjustments	14 246,536	-
Net Adjustments	(478,078)	724,614
Net cash flow from operating activities	15,614,714	(3,739,230)
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	2 -	-
Acquisition of Assets	8 -	-
Net cash flows from Investing Activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT	15,614,714	(3,739,229)
Cash and cash equivalent at BEGINNING of the year	10 425,980	4,165,210
Cash and cash equivalent at END of the year	16,040,694	425,980

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 2020 and signed by:


Fund Account Manager
Name: NAPHTALLY OCHUMA MULESI


National Sub-County Accountant
Name: KEN OKUMU
ICPAK Member Number: 5224



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

X. 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 %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	56,593,856	193,961,580	123,040,876	70,920,704	64%
Proceeds from Sale of Assets				-	-	
Other Receipts (AIA)			0	218,600	218,600	
TOTAL RECEIPTS	137,367,724	56,593,856	193,961,580	123,259,476	70,702,104	64%
PAYMENTS						
Compensation of Employees	3,667,860	806,544	4,474,404	3,350,200	1,124,204	75%
Use of goods and services	8,695,235	471,830	9,167,065	6,092,079	3,074,986	66%
Transfers to Other Government Units	60,441,738	31,989,687	92,431,426	72,782,219	19,649,207	79%
Other grants and transfers	64,562,891	17,257,994	81,820,885	24,942,186	56,878,699	30%
Acquisition of Assets	-	-	0	-	-	0%
Other Payments	-	5,677,800	5,677,800	-	5,677,800	0%
Un - allocated funds		390,000	390,000		608,600	
TOTAL	137,367,724	56,593,856	193,961,580	107,166,683	87,013,496	55 %

(a) During the financial year the constituency collected Kshs 94,000 as AIA (sale of tender) and Kshs 124,600 was refunded by Bar Korumba Dispensary PMC as unspent balance. This totals to collection of Kshs 218,600

(b) The adjustment column receipts consists of the amount expected from the board financial year 2018/19 Kshs 55,040,875.50, amount expected from the board financial year 2015/16 Kshs 500,000, amount expected from the board financial year 2011/12 Kshs 300,000, Previous AIA collected 327,000 and opening balance Kshs 425,980

(c) The un - allocated fund column consists of funds collected as AIA from previous years Kshs 390,000 (Kshs 63,000 financial year 18/19, Kshs 327,000 financial year 2017/2018, proposal to use the funds has been forwarded to the board but approval not yet received from the board

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

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

- i. *Under utilization in goods and services is because the constituency did not receive the allocation for the year and due to covid 19 not all planned activities were executed. The constituency received 64% of the budget allocation.*
- ii. *Under utilization for transfers to government entities was because the constituency did not receive all the budgeted funds, there were issues in the project proposal that remained unresolved*
- iii. *The adjustment column of Kshs 56,266,855 is composed of opening balance of Kshs 495,280 from previous financial year 2018/2019, Kshs 55040875 funds for 2018/19 but received in 2019/20, Kshs 500,000 as audit fee budgeted in financial year 2015/16 but not yet received from the board, Kshs 300,000 as bursary budgeted in financial year 2011/2012 but not yet received from the board. Note the opening balance is inclusive of Kshs 390,000 as AIA from previous years.*

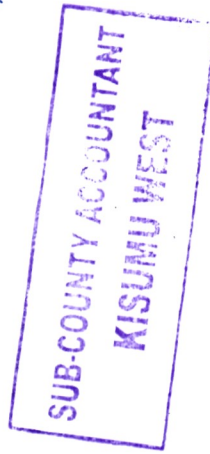
The NGCDF-KISUMU WEST Constituency financial statements were approved on 30th Sept 2020 and signed by:



Fund Account Manager
Name: NAPHTALLY OCHUMA MULESI



Sub-County Accountant
Name: KEN OKUMU
ICPAK Member Number: 5224



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
	1.00		2019/2020	30/06/2020	
ADMINISTRATION AND RECURRENT					
EMPLOYEE SALARIES	3,446,340.00	804,384.00	4,250,724.00	3,206,440.00	1,044,284.00
GOODS AND SERVICES	3,202,203.45	13,045.11	3,215,248.56	2,594,004.83	621,243.73
NSSF	155,520.00	2,160.00	157,680.00	77,760.00	79,920.00
NHIF	66,000.00	0.00	66,000.00	66,000.00	0.00
COMMITTEE EXPENSES	1,372,000.00	130,601.01	1,502,601.01	1,320,210.00	182,391.01
Sub-Total	8,242,063.45	950,190.12	9,192,253.57	7,264,414.83	1,927,838.74
MONITORING AND EVALUATION					
GOODS AND SERVICES	1,314,621.44	55,300.26	1,369,921.70	466,426.00	903,495.70
COMMITTEE EXPENSES	1,290,410.28	96,247.54	1,386,657.82	1,303,938.00	82,719.82
CD/FC/PMC CAPACITY BUILDING	1,516,000.00	176,636.15	1,692,636.15	407,500.00	1,285,136.15
Sub-Total	4,121,031.72	328,183.95	4,449,215.67	2,177,864.00	2,271,351.67
EMERGENCY					
EMERGENCY PROJECTS	7,198,241.38	4,571,136.48	11,769,377.86	9,423,067.00	2,346,310.86
Sub-Total	7,198,241.38	4,571,136.48	11,769,377.86	9,423,067.00	2,346,310.86
BURSARY					
BURSARY SECONDARY SCHOOLS	20,740,674.48	-4,755,550.95	15,985,123.53	8,069,890.00	7,915,233.53
BURSARY TERTIARY SCHOOLS	13,198,611.03	13,398,570.88	26,597,181.91	612,279.00	25,984,902.91
BURSARY SPECIAL SCHOOLS	7,271,031.72	0.00	7,271,031.72	-	7,271,031.72
BURSARY(KISUMU RURAL)		300,000.00	300,000.00	-	300,000.00
Sub-Total	41,210,317.23	8,943,019.93	50,153,337.16	8,682,169.00	41,471,168.16
SPORTS					
SPORTS	2,000,000.00	830,817.51	2,830,817.51	830,817.50	2,000,000.01

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
DAGO KOKORE PRIMARY SCHOOL	0.00	0.00	0.00	0.00	0.00
Sub-Total	2,000,000.00	830,817.51	2,830,817.51	830,817.50	2,000,000.01
ENVIRONMENT					
ENVIRONMENT PROJECTS	1,500,000.00	1,400,000.00	2,900,000.00	1,500,000.00	1,400,000.00
Sub-Total	1,500,000.00	1,400,000.00	2,900,000.00	1,500,000.00	1,400,000.00
PRIMARY SCHOOL PROJECTS					
NAWA PRIMARY	241,114.38	1,731,350.62	1,972,465.00	1,972,465.00	0.00
ESHIVALU PRIMARY	733,841.38	1,731,350.62	2,465,192.00	2,465,192.00	0.00
SIANDA PRIMARY	2,895,780.00	2,000,000.00	4,895,780.00	4,895,780.00	0.00
MARERA PRIMARY	700,000.00	0.00	700,000.00	700,000.00	0.00
ONGALO PRIMARY	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00
MBOTO SUNRISE PRIMARY	250,470.00	200,000.00	450,470.00	450,953.14	-483.14
SANGANINYA PRIMARY	2,335,340.00	2,000,000.00	4,335,340.00	4,335,340.00	0.00
KUOYO PRIMARY	934,060.00	2,600,000.00	3,534,060.00	2,600,000.00	934,060.00
KOTETINI PRIMARY	1,346,120.00	400,000.00	1,746,120.00	400,000.00	1,346,120.00
KISIAN PRIMARY	7,830,000.00	2,000,000.00	9,830,000.00	4,980,000.00	4,850,000.00
MKENDWA PRIMARY	3,719,400.00	2,000,000.00	5,719,400.00	5,719,400.00	0.00
BAR OGWAL PRIMARY SCHOOL	4,200,953.48	2,000,000.00	6,200,953.48	6,200,953.14	0.34
DAGO KOKORE PRIMARY SCHOOL	3,111,100.00	0.00	3,111,100.00	3,111,100.00	0.00
KODIAGA PRIMARY SCHOOL	4,150,000.00	0.00	4,150,000.00	4,150,000.00	0.00
DWELE PRIMARY	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00
SABEMBE PRIMARY	1,350,000.00	0.00	1,350,000.00	1,350,000.00	0.00
LISUKA PRIMARY	1,450,000.00	0.00	1,450,000.00	1,450,000.00	0.00
AKINGLI PRIMARY	1,363,497.52	0.00	1,363,497.52	0.00	1,363,497.52
SAVINGS	0.00	600.00	600.00	0.00	600.00
Sub-Total	38,111,676.76	18,663,301.24	56,774,978.00	46,281,183.28	10,493,794.72
SECONDARY SCHOOL PROJECTS					
DAGO KOKORE SECONDARY	7,070,063.60	2,200,000.00	9,270,063.60	9,270,063.60	0.00
USARE SECONDARY	1,300,000.00	-	1,300,000.00	0.00	1,300,000.00
SUNGA SECONDARY	708,700.00	400,000.00	1,108,700.00	1,108,700.00	0.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

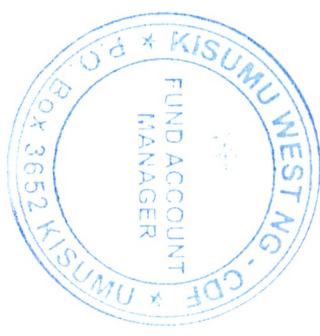
Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
OGADA SECONDARY	0.00	500.00	500.00	0.00	500.00
SIANDA SECONDARY	2,050,000.00	-	2,050,000.00	0.00	2,050,000.00
OBEDA SECONDARY	5,804,913.00	4,825,886.07	10,630,799.07	4,825,887.07	5,804,912.00
OBAMBO SECONDARY	1,450,000.00	-	1,450,000.00	1,450,000.00	0.00
BISHOP OKOTH OJOLIA SECONDARY	1,714,360.00	-	1,714,360.00	1,714,360.00	0.00
BAR UNION SECONDARY	0.00	3,300,000.00	3,300,000.00	3,300,000.00	0.00
NYANGIJA SECONDARY	532,025.00	2,600,000.00	3,132,025.00	3,132,025.00	0.00
DAGO THIM SECONDARY	1,700,000.00	-	1,700,000.00	1,700,000.00	0.00
Sub-Total	22,330,061.60	13,326,386.07	35,656,447.67	26,501,035.67	9,155,412.00
SECURITY PROJECTS					
DAGO POLICE STATION	1,200,500.00	-	1,200,500.00	1,200,500.00	-
OTONGLO ACC OFFICES	400,000.00	-	400,000.00	0.00	400,000.00
EAST KARATENG ASSISTANT CHIEF	250,000.00	-	250,000.00	0.00	250,000.00
OGAL AP POLICE POST	1,803,832.00	1,501,800.00	3,305,632.00	3,305,632.00	-
KORANDO A/B OFFICES	400,000.00	-	400,000.00	0.00	400,000.00
KISUMU WEST DIV POLICE	4,500,000.00	-	4,500,000.00	0.00	4,500,000.00
WEST KARATENG ASSISTANT CHIEF	2,000,000.00	-	2,000,000.00	0.00	2,000,000.00
SOUTH KAPUONJA ASST CHIEF	2,100,000.00	-	2,100,000.00	0.00	2,100,000.00
SAVINGS	0.00	11,220.00	11,220.00	0.00	11,220.00
Sub-Total	12,654,332.00	1,513,020.00	14,167,352.00	4,506,132.00	9,661,220.00
OTHERS					
ICT HUBS	0.00	4,677,027.20	4,677,027.20	0.00	4,677,027.20
STRATEGIC PLAN	0.00	772.80	772.80	0.00	772.80
AUDIT FEE	0.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00
UN-ALLOCATED FUNDS(AIA)	0.00	390,000.00	390,000.00	0.00	608,600.00
Sub-Total	-	6,067,800.00	6,067,800.00		6,286,400.00
GRAND TOTALS	187,367,724.14	56,593,855.30	193,961,579.44	107,166,683.28	87,013,496.16

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

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

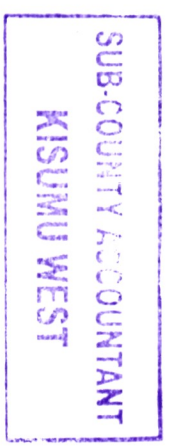


Fund Account Manager
Name: NAPHTALLY OCHUMA MULESI





Sub-County Accountant
Name: KEN OKUMU
ICPAK Member Number: 5224



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

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

XII. TRIAL BALANCE

TRIAL BALANCE AS AT 30TH JUNE 2020			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	16,040,694	
	Cash Balances		
	Outstanding Imprest		
Payments			
	Compensation of Employees	3,350,200	
	Use of goods and services	6,092,079	
	Transfers to Other Government Units	72,782,219	
	Other grants and transfers	24,942,186	
	Acquisition of Assets	-	
	Other Payments	-	
Receipts			
	Transfers from the Board		123,040,876
	Proceeds from sale of assets		
	Others receipts		218,600
Prior Year Adjustment			246,536
Fund Balance b/f			(298,634)
TOTAL		123,207,377	123,207,378



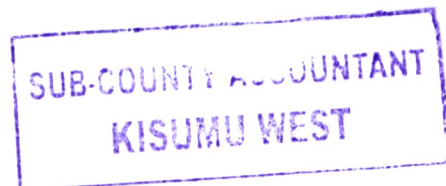
Fund Account Manager
Name: NAPHTALLY OCHUMA MULESI





Sub-County Accountant
Name: KEN OKUMU

ICPAK Member Number: 5224



XIII. 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 as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES

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 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

SIGNIFICANT ACCOUNTING POLICIES

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.

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

XIV. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
NGCDF Board		
AIE: B005056		43,405,172.80
AIE: B005052		11,379,310.35
AIE: B030147		10,000,000.00
AIE: B030454		13,000,000.00
AIE: B006400		7,000,000.00
AIE: A699140		11,000,000.00
AIE: B042918		13,000,000.00
AIE : B 041085	55,040,875.50	
AIE : B 047481	4,000,000.00	
AIE : B 0414485	20,000,000.00	
AIE : B 047935	6,000,000.00	
AIE : B 049328	14,000,000.00	
	24,000,000.00	
TOTAL	123,040,876.00	108,784,483.15

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from sale of office and general equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
Total	0.00	0.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received		0.00
Rents		0.00
Receipts from Sale of tender documents	94,000.00	63,000.00
Other Receipts Not Classified Elsewhere		0.00
Reversals		0.00
Reversals (Bar Korumba Dispensary)	124,600.00	
Total	218,600.00	63,000.00

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Description		
	Kshs	Kshs
Basic wages of temporary employees	1,784,810.00	1,580,987.00
Basic wages of casual labor		
Personal allowances paid as part of salary		
House allowance	372,110.00	402,000.00
Transport allowance	236,000.00	180,000.00
Leave allowance	71,500.00	39,000.00
Other personnel payments	366,000.00	366,000.00
Employer contribution to NSSF	77,760.00	77,760.00
Gratuity-contractual employees	442,020	724,614.00
TOTAL	3,350,200.00	3,370,361.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	0.00	0.00
Electricity	49,000.70	32,000.00
Water & sewerage charges	0.00	0.00
Office rent	0.00	0.00
Communication, supplies and services	94,428.00	106,739.00
Domestic travel and subsistence	235,000.00	160,000.00
Printing, advertising and information supplies & services	905,243.00	686,108.00
Rentals of produced assets	0.00	0.00
Training expenses	0.00	1,543,950.00
Hospitality supplies and services	185,060.00	650,534.00
Other Committee expenses	351,000.00	912,700.00
Committee allowance	2,124,663.00	1,868,648.00
Insurance costs	0.00	0.00
Specialised materials and services	0.00	0.00
Office and general supplies and services	351,223.00	536,955.00
Fuel , oil & lubricants	347,150.00	292,700.00
Other operating expenses	611,925.00	0.00
Bank service commission and charges	62,505.33	60,200.00
Other Operating Expenses	0.00	0.00
Security operations	420,000.00	275,995.00
Routine maintenance - vehicles and other transport equipment	354,880.80	615,326.00
Routine maintenance- other assets	0.00	0.00
Total	6,092,078.83	7,741,855.00

Note

The difference in use of goods from Kshs, 10,909,985 to from the previous year (June 2019) figures to Kshs 7,741,855 as shown in this statement is due to changes occasioned by categorization of strategic plan expenses of Kshs 3,168,000. In the previous year this was categorised under use of goods. However during preparation of financial statements for year 2020 this was corrected and the expenses were categorised as other payments as per the GFS codes.

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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	0.00	0.00
Transfers to primary schools (see attached list)	46,281,183.28	6,791,620.00
Transfers to secondary schools (see attached list)	26,501,035.67	34,665,742.00
Transfers to tertiary institutions (see attached list)	0.00	0.00
Transfers to health institutions (see attached list)	0.00	0.00
TOTAL	72,782,218.95	41,457,362.00

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	8,069,890.00	27,487,691.40
Bursary – tertiary institutions (see attached list)	612,279.00	11,587,000.00
Bursary – special schools (see attached list)	0.00	0.00
Mock & CAT (see attached list)	0.00	0.00
Security projects (see attached list)	4,506,132.00	9,903,614.00
Sports projects (see attached list)	830,817.50	1,113,793.00
Environment projects (see attached list)	1,500,000.00	1,675,862.00
Emergency projects (see attached list)	9,423,067.00	5,805,788.10
Total	24,942,185.50	57,573,748.50

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	0.00	0.00
Construction of Buildings	0.00	0.00
Refurbishment of Buildings	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of Office Furniture and General Equipment	0.00	0.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	0.00
Purchase of Specialized Plant, Equipment and Machinery	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	0.00
Acquisition of Land	0.00	0.00
Acquisition of Intangible Assets	0.00	0.00
Purchase of other office equipment	0.00	0.00
Total	0.00	0.00

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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	0.00	3,168,000.00
ICT Hub	0.00	0.00
	0.00	3,168,000.00

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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Equity Bank, Kisumu Branch. Kisumu West NG-CDF</i>	16,040,695	425,980
Total	16,040,695	425,980

10B: CASH IN HAND

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Juma Nicholas Ongala	-	147,490.00
Valentine Achieng	-	111,589.50
James Oburu Hongo	-	125,029.50
Abdulrahaman Salim	-	106,276.50
Eliakim Onyi	-	142,422.50
Anne Wesonga Otieno	-	91,806.00
Total	-	724,614.00

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	(298,634)	4,165,210
Cash in hand	-	-
Imprest	-	-
Total	(298,634)	4,165,210

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	246,536		163,000
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	246,536		

The adjustments are for bursary cheques amounting to Kshs 108,000 that were incurred in financial year ended June 2019, however this cheques were not presented and therefore reversed back to the cash book, also included in the adjustment is expenses amounting to Kshs 138,556 that were erroneously charged by the bank under wings to fly program and hence reversed in the cash book

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

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

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2019 (A)	724,614	329,370
Deposit and Retentions held during the year (B)	442,020	395,244
Deposit and Retentions paid during the Year (C)	1,166,634	-
Net changes in account receivables D= A+B-C	-	724,614

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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

XV. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	-	-
Staff Gratuity	-	724,614
Others (specify)	-	-
	-	724,614

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,124,204	806,544.00
Use of goods and services	3,074,986	471,830.00
Amounts due to other Government entities (see attached list)	19,649,207	31,989,687.31
Amounts due to other grants and other transfers (see attached list)	56,878,699	17,257.994
Acquisition of assets	0.00	-
Others (specify)	5,677,800.00	5,677,800
Un - allocated	608,600.00	390,000
	87,013,496	56,593,855

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

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	35,234,239.00	11,999,983.00
	35,234,239.00	11,999,983.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

XVII. ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
Senior Management		A	b	c	d=a-c	
1.						
2.						
3.						
Sub-Total						
Middle Management						
1.						
2.						
3.						
Sub-Total						
Unionisable Employees						
1.						
2.						
3.						
Sub-Total						
Others (specify)						
1. Juma Nicholas Ongalla	J	147,490.00	01/09/2020	236,400.00	0.00	
2. Valentine Achieng	G	111,589.50	01/09/2020	182,179.50	0.00	
3. James Oburu Hongo	G	125,029.50	01/09/2020	199,979.50	0.00	
4. Abdulrahman Salim	G	106,276.50	01/09/2020	170,776.50	0.00	
5. Eliakim Onyi	J	142,422.50	01/09/2020	225,942.50	0.00	
6. Anne Wesonga Otieno	G	91,806.00	01/09/2020	151,356.00	0.00	
Sub-Total						
Grand Total		724,614.00		1,166,634.00	0.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees				
EMPLOYEE SALARIES		1,044,284.00	79,770.00	
EMPLOYEES GRATUITY(PAYABLE)		0.00	724,614.00	
NSSF		79,920.00	2,160.00	
NHIF		0.00	0.00	
Sub-Total		1,124,204.00	806,544.00	
Use of goods & services				
GOODS AND SERVICES(ADMIN)		621,243.73	13,045.11	
GOODS AND SERVICES(M&E)		903,495.70	55,300.26	
COMMITTEE EXPENSES(ADMIN)		182,391	130,601.01	
COMMITTEE EXPENSES		82,719.82	96,247.54	
CDPC/PMC CAPACITY BUILDING		1,285,136.15	176,636.15	
Sub-Total		3,074,986.47	471,830.07	
Amounts due to other Government entities				
SECONDARY SCHOOL				
DAGO KOKORE SECONDARY		0.00	2,200,000.00	
USARE SECONDARY		1,300,000.00	-	
SUNGA SECONDARY		0.00	400,000.00	
OGADA SECONDARY		500.00	500.00	
SIANDA SECONDARY		2,050,000.00	-	
OBEBE SECONDARY		3,804,912.00	4,825,886.07	
OBAMBO SECONDARY		0.00	-	
BISHOP OKOTH QIOLLA SECONDARY		0.00	-	
BAR UNION SECONDARY		0.00	3,300,000.00	
NYANGIJA SECONDARY		0.00	2,600,000.00	
DAGO THIM SECONDARY		0.00	-	
Sub-Total		9,155,412.00	13,326,386.07	
PRIMARY SCHOOL				
NAWA PRIMARY		0.00	1,731,350.62	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
ESHIVALU PRIMARY		0.00	1,731,350.62	
SIANDA PRIMARY		0.00	2,000,000.00	
MARERA PRIMARY		0.00	0.00	
ONGALO PRIMARY		2,000,000.00	2,000,000.00	
MBOTO SUNRISE PRIMARY		-483.14	200,000.00	
SANGANINYA PRIMARY		0.00	2,000,000.00	
KUOYO PRIMARY		934,060.00	2,600,000.00	
KOTETNI PRIMARY		1,346,120.00	400,000.00	
KISIAN PRIMARY		4,850,000.00	2,000,000.00	
MKENDWA PRIMARY		0.00	2,000,000.00	
BAR OGWAL PRIMARY SCHOOL		0.34	2,000,000.00	
DAGO KOKORE PRIMARY SCHOOL		0.00	0.00	
KODIAGA PRIMARY SCHOOL		0.00	0.00	
DWELE PRIMARY		0.00	0.00	
SABEMBE PRIMARY		0.00	0.00	
LISUKA PRIMARY		0.00	0.00	
AKINGLI PRIMARY		1,363,497.52	0.00	
SAVINGS		600.00	600.00	
	Sub-Total	10,493,794.72	18,663,901.24	
AMOUNTS DUE TO OTHER GRANTS AND OTHER TRANSFERS				
BURSARY				
BURSARY SECONDARY SCHOOLS		7,915,233.53	-4,755,550.95	
BURSARY TERTIARY SCHOOLS		25,984,902.91	13,398,570.88	
BURSARY SPECIAL SCHOOLS		7,271,031.72	0.00	
BURSARY (KSM RURAL)		300,000.00	300,000.00	
	Sub-Total	41,471,168.16	8,943,019.93	
SECURITY				
DAGO POLICE STATION		-	-	
OTONGLO ACC OFFICES		400,000.00	-	
EAST KARATENG ASSISTANT CHIEF		250,000.00	-	
OGAL AP POLICE POST		-	1,501,800.00	
KORANDO A/B OFFICES		400,000.00	-	
KISUMU WEST DIV POLICE		4,500,000.00	-	
WEST KARATENG ASSISTANT CHIEF		2,000,000.00	-	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
SOUTH KAPUONJA ASST CHIEF		2,100,000.00	-	
SAVINGS		11,220.00	11,220.00	
Sub-Total		9,661,220.00	1,513,020.00	
SPORTS				
DAGO KOKORE PRIMARY SCHOOL		2,000,000.01	830,817.51	
		0.00	0.00	
Sub-Total		2,000,000.01	830,817.51	
ENVIRONMENT				
KIBOSWA MARKET		300,000.00	300,000.00	
DAGO MARKET		250,000.00	250,000.00	
ODHIENYO HILLS		350,000.00	350,000.00	
MASENO MARKET		250,000.00	250,000.00	
LELA MARKET		250,000.00	250,000.00	
Sub-Total		1,400,000.00	1,400,000.00	
EMERGENCY				
EMERGENCY PROJECTS		2,346,310.86	4,571,136.48	
Sub-Total		2,346,310.86	4,571,136.48	
Others (specify)				
ICT HUBS		4,677,027.20	4,677,027.20	
STRATEGIC PLAN		772.80	772.80	
AUDIT FEE		1,000,000.00	1,000,000.00	
ICT HUBS		4,677,027.20	4,677,027.20	
UN – ALLOCATED		608,600.00	390,000.00	
Sub-Total		6,286,400.00	6,077,800.00	
Grand Total		87,013,496.16	56,593,855.30	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	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	2,479,948.00	0.00	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
Total	47,737,416.00	0.00	0.00	47,737,416.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
AIC Ogal Secondary School	EQUITY	0290263325191	220.00	220.00
Airport Dispensary	EQUITY	0290264427840	500.00	500.00
Akingli Primary School	EQUITY	0290261573253	1,186.25	1,306.25
Alara primary School	EQUITY	0290264420904	20,236.00	20,236.00
Arude Primary School	EQUITY	0290265914024	355.00	12,655.00
Assistant County Commissioner's office	EQUITY	0290264264618	72,260.00	72,260.00
Bar A Police Post	EQUITY	0290266934135	6,580.00	6,580.00
Bar Andingo Primary School	EQUITY	0290264317005	54.00	54.00
Bar Andingo Secondary School	EQUITY	0290262882389	235.00	235.00
Bar Korumba Dispensary	EQUITY	0290262915243	498.75	397,335.75
Bar Korumba Secondary School	EQUITY	0290261715887	88,689.40	14,147.00
Bar Mathonye Primary School	EQUITY	0290264493404	1,741.15	1,741.15
Bar Ogwal Primary School	EQUITY	0290261729430	3,008,598.39	2,375.00
Bar Union Primary School	EQUITY	0290263487586	28,771.00	29,011.00
Bar Union Secondary	EQUITY	0290292945458	4,765.00	105.00
Bara Primary School	EQUITY	0290264322975	12,210.00	12,210.00
Dago Kokore Primary School	EQUITY	0290261269307	4,231.00	579,118.00
Dago Kokore secondary	EQUITY	0290292948830	407.00	27,027.00
Dago Police Post	EQUITY	0290264372975	1,317,740.00	1,011,460.00
Dago Thim Secondary School	EQUITY	0290293036145	1,366,301.50	552,813.50
Dr. Robert Ouko Primary School	EQUITY	0290264485984	16,811.00	31,811.00
Gee Primary School	EQUITY	0290261721069	15,612.50	15,612.50
Gefa Primary School	EQUITY	0290266758597	73,765.00	73,765.00
Gombe Kokulo Primary School	EQUITY	0290273377096	376.00	376.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Gombe Kokulo Secondary School	EQUITY	0290262283647	52,777.50	52,777.50
Gongo Primary School	EQUITY	0290261742436	2,210.00	2,390.00
Huma Primary School	EQUITY	0290263150446	1,075.00	1,075.00
Kalejo Rota beach	EQUITY	0290265957830	40.00	40.00
Kanyamedha Sec School	EQUITY	0290264584906	128,029.00	128,029.50
Kanyamony Primary School	EQUITY	0290262918149	2,890.00	12,950.00
Kawino Secondary School	EQUITY	0290261749000	33,876.00	33,876.00
Kibwayi Primary School	EQUITY	0290264002311	2,895.00	2,895.00
Kirembe Secondary School	EQUITY	0290263663114	78,630.00	78,630.00
Kisian Primary School	EQUITY	0290264283337	1,422,232.85	2,215
Kisian Secondary School	EQUITY	0290293185662	685.55	685.55
Kisumu West Peace Committee	EQUITY	0290266911212	905.00	905.00
Kogony Assistant chiefs office	EQUITY	0290267123237	309.00	309.00
Kotetni Primary School	EQUITY	0290264498948	412,288.10	826.00
Kuoyo Primary School	EQUITY	0290262860014	2,900.00	2,900.00
Lwala Kadawa Primary School	EQUITY	0290261815569	-608.15	-600.80
Marera Primary School	EQUITY	0290261804444	35,331.00	12,611.00
Maseno Mixed Primary School	EQUITY	0290261767184	5,940.00	21,060.00
Maseno School for the deaf	EQUITY	0290262503343	11,780.50	11,780.50
Mawembe Kodero Primary School	EQUITY	0290264391080	1,509.00	1,509.00
Mawembe Kodero Water Project	EQUITY	0290266782969	685.00	685.00
Mbaka Oromo Secondary School	EQUITY	0290264376814	184.00	184.00
Mkendwa Primary School	EQUITY	0290262261915	3,552.00	3,552.00
Mkendwa Primary School	EQUITY	0290279012599	2,884,849.00	0.00
Nametsa Primary School	EQUITY	0290262870028	16,614.00	16,614.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Ngege Primary School	EQUITY	0290261736092	193.00	193.00
Nyaduo'ng Primary School	EQUITY	0290264412994	8,930.00	8,930.00
Nyakune Primary School	EQUITY	0290262896451	509.00	509.00
Nyanginja Secondary School	EQUITY	0290278935458	223,879.00	0.00
Nyanginja Primary School	EQUITY	0290261741131	13,459.00	70,391.00
Nyalema Primary School	EQUITY	0290261741131	1,171.00	1,171.00
Nyawara Primary School	EQUITY	0290261724513	4,305.00	4,305.00
Obambo chiefs camp	EQUITY	0290265956621	667.00	667.00
Obambo Secondary School	EQUITY	0290262158122	1,451,045.00	449,225.00
Obede Secondary School	EQUITY	0290199119931	2,723,065.32	29,184.05
Odhienyo hills	EQUITY	0290263995712	18,830.00	18,830.00
Odowa Primary School	EQUITY	0290261778177	955.00	45,315.00
Ogada AIC Secondary	EQUITY	0290293964184	-352.85	374,484.55
Ogada Primary School	EQUITY	0290264347249	375.00	375.00
Ogal Primary School	EQUITY	0290193713602	383.80	383.80
Ogongo Primary School	EQUITY	0290193804838	29,030.45	29,030.45
Ojolla Health Center	EQUITY	0290263512767	80.00	80.00
Ojolla Primary School	EQUITY	0290261700206	86,572.50	86,572.50
Okore Ogonda Primary School	EQUITY	0290261715737	12,830.00	18,010.00
Okore Ogonda Primary School	EQUITY	0290193598733	1,230.00	1,230.00
Oluowa Primary School	EQUITY	0290261805282	980.00	980.00
Oluowa Secondary School	EQUITY	0290263342063	101,464.00	101,464.00
Ongalo Primary School	EQUITY	0290261468266	12,125.25	54,365.25
Ongalo Secondary School	EQUITY	0290293059992	0.00	32,567.50
Orinde Primary School	EQUITY	0290265935622	16,048.00	16,048.00
Osiri Assistant Chiefs Office	EQUITY	0290263513078	375.00	74,435.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Osiri Primary School	EQUITY	0290261735598	129,101.00	129,101.00
Osiri Secondary School	EQUITY	0290262147463	25,766.50	25,766.50
Odhieny Hills Afforestation	EQUITY	0290263995712	18,830.00	18,830.00
Otonglo Dispensary	EQUITY	0290262568116	25,766.50	25,766.50
Otonglo Divisional office Assistant County Commissioners' office	EQUITY	0290264264618	18,830.00	18,830.00
Oyiengo Primary School	EQUITY	0290195292694	582.65	582.65
Paga Fish Banda Project	EQUITY	0290264307194	25.00	25.00
Paw Akuche Water project	EQUITY	0290264152371	6,500.00	5,699.00
Sabembe Primary School	EQUITY	0290279849821	1,350,000.00	0.00
Sianda Polytechnic	EQUITY	0290262884558	10,265.00	10,265.00
Sinyolo Girls Secondary School	EQUITY	0290263680904	947.00	947.00
Sunga Primary School	EQUITY	0290261783242	4,410.50	4,410.50
Sunga Secondary School	EQUITY	0290278931735	188,217.00	638,011.00
Tiengre Primary School	EQUITY	0290261712407	19,960.00	252,235.00
Ulalo Primary School	EQUITY	0290261679734	188,271.00	977.50
Uradi Primary School	EQUITY	0290261715681	11,294.40	11,294.40
Usari Primary	EQUITY	0290264344061	1,130.00	1,130.00
Usoma Dispensary	EQUITY	0290264342280	334.00	357,349.00
Wachara Primary School	EQUITY	0290262043778	195.00	195.00
Wandega Primary school	EQUITY	0290263329322	334.00	1,730.00
Yath Rateng Primary School	EQUITY	0290295240574	195.00	195.00
AIC Alara Girls Sec. School	EQUITY	1260297599062	5,444.50	5,444.50
Kirembe Primary School	EQUITY	1260299054322	5,470.00	5,470.00
Kotetni Primary School	EQUITY	1260278943800	822,92.00	5,444.50
Maliera Secondary School	EQUITY	1260262267837	355.00	355.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance* 2018/19
Mboto Sunrise Primary School	EQUITY	1260278967937	683.14	1,100,000.00
Rota Primary School	EQUITY	1260197564250	652.65	355.00
Sianda Primary School	EQUITY	1260278950558	1,095,674.00	505.00
Usare Secondary School	EQUITY	1260297551271	320,975.00	14,005.00
Sabembe Sec. School	EQUITY	1260297558113	1,095,674.00	0.00
Eluhobe secondary School	EQUITY	1120261748779	38,330.60	38,330.60
Aboge Primary School	KCB	1202114717	19,039.50	19,039.50
Chulaimbo Primary School	KCB	1202503519	521.50	521.50
Chulaimbo Sec. School	KCB	1181116503	3,331.05	374,087.05
Dago Kokore Primary School	KCB	1202705863	632,081.05	579,118.50
Dwele Primary School	KCB	1273825624	1,500,000.00	0.00
East Karateng Assistant Chief Office	KCB	1178929930	999.85	2,064.85
Eluhobe Pri. School	KCB	1201171725	1,555.50	11,681.50
Huma Girls Secondary School	KCB	1272951677	1,498,790.00	0.00
Kawino Pri. School	KCB	1200093763	9,147.50	54,978.50
Kodiaga Primary School	KCB	1179867246	3,726,687.05	177,589.05
Kuoyo Sec. School	KCB	1202695922	40,638.50	41,373.50
Lisuka Primary School	KCB	1273586654	1,450,000.00	0.00
Lwala Kadawa Sec. School	KCB	1176973770	3,413.90	4,478.90
Mbaka Oromo Primary School	KCB	1204083274	4,352.50	217,043.50
North Kapuonja Assistant Chief Office	KCB	1206399848	0.00	1,303,662.50
Obede Primary School	KCB	1202064922	15,558.50	15,823.50
Ochok Kadongo Pri. School	KCB	1202277853	1,694.00	1,859.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Ogal Police Post	KCB	1206398752	3,308,497.50	8,025.50
Ojolla Administration Police Line	KCB	1179504933	3,273.65	40,103.15
Rota Dispensary	KCB	1178838951	0.00	1,032.30
Sabako Pri. School	KCB	1202730515	22,482.00	23,547.00
Sanganyinya Primary School	KCB	1177304449	14,704.00	14,704.00
Sanganyinya Primary School	KCB	1262083078	269,190.00	0.00
Sianda Mixed Sec. School	KCB	1202426727	12,930.00	12,930.00
Sidika Pri. School	KCB	1202504310	5,458.00	69,723.00
Ulalo Sec. School	KCB	1201126509	6,176.50	427,967.50
Wachara Youth Polytechnic	KCB	1176680730	8,662.30	9,727.30
West Karateng Green Network	KCB	1177176211	0.00	1,146.20
Nawa primary School	AFRICAN BANK	004224001000942	1,972,464.95	0.00
Agulu Primary School	COOP BANK	01120015445001	3,200.00	3,200.00
Bishop Okoth Ojolla Girls Sec.	COOP BANK	01141013158200	1,779,291.00	129,038.00
North Kapuonja Water Project	COOP BANK	01141431995601	3,112.50	3,112.50
Huma Secondary School	NATIONAL BANK	01021023923801	0.00	1,648,820.50
TOTAL			35,234,239.00	11,999,983.00

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

XVII. 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.

Financial year	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)
2016-2017	KSM-HUB/NG-CDF/2016/17(16)-QUALIFIED OPINION	<p>1.1 Bank Statements – statements of financial position as at 30th June 2017, reflects a bank balance of Kshs 10,917,311. However review of bank reconciliation statement revealed un-presented cheque balance of Kshs 2,917,880 which included stale cheques of Kshs 1,579,515 that had been reversed in the cash book</p> <p>1.2 Other grants and Transfers- statement of receipts and payments indicates that other grants and transfers totalled Kshs 56,085,023 in the year ended 30th June 2017. The management have not evidence that open national tender was used to identify contractors for projects as required by law.</p>	<p>The management will respond.</p> <p>The management will respond.</p>	<p>FUND ACCOUNT MANAGER</p> <p>FUND ACCOUNT MANAGER</p>	<p>UNRESOLVED</p> <p>UNRESOLVED</p>	<p>DEC 2020</p> <p>DEC 2020</p>

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

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

Financial year	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)
2017-2018	KSM-HUB/NG-CDF/2017/18(16)- QUALIFIED OPINION	<p>1.1 Presentation and reporting framework- it was note that the figures in the financial statement on pages 18-37 are expressed in KSH “000” and not as single figures thereby giving an impression as hundreds of millions.</p> <p>1.2 Un-explained adjustment figures- included in the financial statements of cash flow under note 14 of the financial statement is adjustment figure of Kshs 435,000 which is not explained. Similarly under summary is adjustment receipts figure of Kshs 22,796,621 and payments figure of Kshs 22,905,135 whose composition is not given.</p>	The adjustment figures were figure of funds expected from the board in from financial years .	FUND ACCOUNT MANAGER	RESOLVED	
				FUND ACCOUNT MANAGER	UN-RESOLVED	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

KISUMU WEST CONSTITUENCY

Implementation status on Recommendations of the Special Funds Accounts Committee (SFAC) on Audited Financial Statements for the National Government Constituencies Development Fund for Kisumu West Constituency for the Financial Years 2013/14, 2014/15, 2015/16

FINANCIAL YEAR	PARA NO	RECOMMENDATIONS BY SFAC	ACTION	CHALLENGES
2013/14				
1.	Cash and cash equivalents	<p>The National Government Constituencies Development Fund Board reviews guidelines on issuance of bursaries to ensure correct information is captured and issued cheques are delivered on time</p> <p>The National Government Constituencies Development Fund Board adopts electronic fund transfer in disbursement of bursaries</p> <p>The Fund Account Managers ensures that beneficiary institutions issue acknowledgment document upon receipt of the bursaries</p>	<p>NGCDF BOARD</p> <p>NGCDF BOARD</p> <p>The Fund Account Manager has instituted a process and entered into contract with Postal Corporation to deliver all bursary cheques to benefiting institutions and submit all acknowledgement receipts to NGCDF.</p>	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

FINANCIAL YEAR	PARA NO	RECOMMENDATIONS BY SFAC	ACTION	CHALLENGES
	Relocation of funds without approval	The National Government Constituencies Development Fund Board takes administrative action against the Fund Account Manager who reallocated funds in contravention of the then section 10(2) of the CDF Act, 2013	NGCDF BOARD	
		Fund Account Managers ensures compliance with Section 6(2) and section 31 of the NG-CDF Act, 2015	Fund Account Manager has complied with the NGCDF Act 2015 on project reallocations.	
2014/15				
	Construction of Bar Korumba Dispensary Staff House	Fund Account Manager ensures compliance with the provisions of Section 62 of the Public Audit Act, NO.34 of 2015 and Section 68 of the Public Finance Management Act, NO.18 of 2012	The Fund Account Manager has complied with provisions of Section 62 of the Public Audit Act, NO.34 of 2015 and Section 68 of the Public Finance Management Act, NO.18 of 2012 by ensuring that auditors are provided with documents as required.	
	Budget implementation analysis	The National Treasury expedite the quarterly release of funds to the National	NGCDF BOARD/NATIONAL	

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

Reports and Financial Statements

For the year ended June 30, 2020

FINANCIAL YEAR	PARA NO	RECOMMENDATIONS BY SFAC	ACTION	CHALLENGES
		Government Constituencies Development Fund Board for timely release to Constituencies	TREASURY	
	Supply, installation and commissioning of solar lights	Fund Account Managers ensure compliance with Section 6(2) and Section 31 of the NG-CDF Act, 2015	The Fund Account Manager has complied with the provisions of the Act and ensures all procedures are adhered to.	
		The Fund Account Manager ensures continuous monitoring and evaluation of projects during implementation	The Fund Account Manager has ensured that all projects continuously monitored with the assistance of relevant government arms.	
	Construction of Osiri Chiefs Office	The Fund Account Manager engages relevant government departments during implementation of projects as provided under Clause 36(1) of the NG-CDF Act, 2015	The Fund Account Manager has ensured involvement of all relevant arms of government in the implementation of all projects in the Constituency.	
	Construction of Awach Dwele Primary School	The Fund Account Manager complies with the provisions of section 62 of the	The Fund Account Manager has	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

FINANCIAL YEAR	PARA NO	RECOMMENDATIONS BY SFAC	ACTION	CHALLENGES
	Road	Public Audit Act, NO34 of 2015 and section 6 of the Public Finance Management Act, NO18 of 2012	compiled provisions of Section 62 of the Public Audit Act, NO.34 of 2015 and Section 68 of the Public Finance Management Act, NO.18 of 2012 by ensuring that all documents are in place and are provided to the auditors as required.	
		The Fund Account Manager ensures that relevant Government departments are involved during project implementation in line with the provisions of section 36(1) of the NG-CDF Act, 2015	The Fund Account Manager has ensured that all relevant departments are involved during project implementation	
2015/16	Cash and Cash Equivalents	The Fund Account Manager complies with the provisions of section 62 of the Public Audit Act, NO34 of 2015 and section 68 of the Public Finance Management Act, NO.18 of 2012	The Fund Account Manager has compiled provisions of Section 62 of the Public Audit Act, NO.34 of 2015 and Section 68 of the Public Finance Management Act, NO.18 of 2012 by ensuring that all	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

FINANCIAL YEAR	PARA NO	RECOMMENDATIONS BY SFAC	ACTION	CHALLENGES
	Funding of Devolved Government Function	The Fund Account Manager ensures that Constituency Development Fund Committee implements projects which fall under functions of the National Government as per the Provisions of the NG-CDF Act, 2015	The Fund Account Manager has complied with the provisions of NGCDF Act 2015 and only implements National Government projects as per the fourth schedule of the constitution of Kenya 2010	
	Projects Verification	The National Government Constituencies Development Fund Board, the National Treasury and Planning and other relevant public entities expedite completion of all stalled projects that were initiated by Constituency Development Fund (CDF) Board prior to enactment of the National Government Constituencies Development Fund Act, 2015 and which currently fall within the devolved functions	NGCDF BOARD	
		The National Government Constituencies Development Fund Board publishes a list of all incomplete and/or stalled projects initiated by the former Constituency	NGCDF BOARD	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

FINANCIAL YEAR	PARA NO	RECOMMENDATIONS BY SFAC	ACTION	CHALLENGES
		development Fund (CDF) Board before the enactment of the National Government Constituencies Development Fund Act, 2015		
	Budget analysis	The National treasury expedites the quarterly release of funds to NGCDF Board for timely release to constituencies	NATIONAL TREASURY	
	Previous years matters	The NG-CDF Board ensures that Fund Account Managers address previous year's audit issues before the next audit cycle	NGCDF BOARD	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

XVIII. ATTACHMENTS TO NOTES

1. TRANSFER TO PRIMARY SCHOOLS

NAME OF INSTITUTION	AMOUNT (KSH)DISBURSED	AMOUNT (KSH)DISBURSED
	2019/2020	2018/2019
BAR OGWAL PRIMARY SCHOOL	6,200,953.14	
DAGO KOKORE PRIMARY SCHOOL	3,111,100.00	1,706,350.00
DWELE PRIMARY	1,500,000.00	
ESHIVALU PRIMARY SCHOOL	2,465,192.00	
KISIAN PRIMARY SCHOOL	4,980,000.00	
KODIAGA PRIMARY SCHOOL	4,150,000.00	800,000.00
KOTETNI PRIMARY SCHOOL	400,000.00	2,200,000.00
KUOYO PRIMARY SCHOOL	2,600,000.00	
LISUKA PRIMARY	1,450,000.00	
MARERA PRIMARY	700,000.00	
MBOTO SUNRISE PRIMARY	450,953.14	1,100,000.00
MKENDWA PRIMARY SCHOOL	5,719,400.00	
NAWA PRIMARY SCHOOL	1,972,465.00	
SABEMBE PRIMARY	1,350,000.00	
SANGANYINYA PRIMARY SCHOOL	4,335,340.00	
SIANDA PRIMARY SCHOOL	4,895,780.00	
TIENG'RE PRIMARY SCHOOL	0	985,270.00
Total	46,281,183.28	6,791,620.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

2. TRANSFER TO SECONDARY SCHOOLS

NAME OF INSTITUTION	AMOUNT (KSH)DISBURSED	AMOUNT (KSH)DISBURSED
	2019/2020	2018/2019
AIC OGADA SECONDARY		2,089,470.00
BAR KORUMBA SECONDARY		650,000.00
BAR UNION SECONDARY SCHOOL	3,300,000.00	
BISHOP OKOTH GIRLS SECONDARY	1,714,360.00	9,822,840.00
CHULAIMBO SECONDARY SCHOOL		1,693,570.00
DAGO KOKORE SECONDARY	9,270,063.60	
DAGO THIM SECONDARY	1,700,000.00	9,755,590.00
ELUHOBE SECONDARY SCHOOL		570,000.00
NYANG'INJA SECONDARY SCHOOL	3,132,025.00	
OBAMBO SECONDARY SCHOOL	1,450,000.00	1,367,141.40
OBEDE SEONDARY SCHOOL	4,825,887.07	4,894,107.40
SUNGA SECONDARY SCHOOL	1,108,700.00	2,200,000.00
ULALO SECONDARY SCHOOL		1,410,165.00
USARE SECONDARY SCHOOL		1,580,000.00
Total	26,501,035.67	36,032,883.80

3. TRANSFER TO SECURITY PROJECTS

NAME OF INSTITUTION	AMOUNT (KSH)DISBURSED	AMOUNT (KSH)DISBURSED
	2019/2020	2018/2019
DAGO POLICE POST	1,200,500.00	1,172,760.00
KOGONY ASS CHIEFS AP HOUSES		1,409,254.00
KORANDO		4,500,000.00
OGAL AP ADMIN POLICE POST	3,305,632.00	
OJOLLA ADMIN AP HOUSES		2,821,600.00
Total	4,506,132.00	9,903,614.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

4. TRANSFER TO SPORTS PROJECTS

NAME OF INSTITUTION	AMOUNT (KSH)DISBURSED	AMOUNT (KSH)DISBURSED
	2019/2020	2018/2019
DAGO KOKORE PRIMARY SCHOOL		227,586.10
KISUMU WEST SPORTS COMMITTEE	830,817.50	886,206.90
Total	830,817.50	1,113,793.00

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

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

5. TRANSFER TO EMERGENCY PROJECTS

NAME OF INSTITUTION	AMOUNT (KSH)DISBURSED	AMOUNT (KSH)DISBURSED
	2019/2020	2018/2019
AKINGLI PRIMARY SCHOOL	1,150,000.00	
ALARA PRIMARY SCHOOL		492,540.00
ALARA GIRLS SECONDARY SCHOOL	498,974.00	
ARUDE PRIMARY SCHOOL	876,241.11	
BAR ANDINGO PRIMARY		350,000.00
BAR PATROL BASE		300,000.00
BISHOP OKOTH OJOLLA GIRLS	49,187.00	934,562.00
CHULAIMBO SECONDARY		673,150.00
DAGO KOKORE PRIMARY SCHOOL	1,300,000.00	
DAGO THIM SECONDARY		388,440.00
GOMBE KOKULO PRIMARY SCHOOL	1,889,724.00	
KISUMU WEST NATIONAL TREASURY		100,000.00
KODIAGA PRIMARY		300,640.00
MASENO POLICE		70,000.00
MBOTO SUNRISE PRIMARY SCHOOL	1,856,870.00	
NGCDF OFFICES		754,000.00
NGCDF OFFICES		105,173.70
NYAHERA ACC. OFFICE	490,100.00	
OBAMBO PRIMARY SCHOOL	516,780.00	
OGADA PRIMARY		496,950.00
OLUOWA SECONDARY		349,200.00
ONGALO SECONDARY		494,132.40
SIDIKA PRIMARY SCHOOL	795,191.00	
Total	9,423,067.11	5,808,788.10

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

6. TRANSFER TO ENVIRONMENT PROJECTS

NAME OF INSTITUTION	AMOUNT (KSH)DISBURSED	AMOUNT (KSH)DISBURSED
	2019/2020	2018/2019
AKINGLI PRIMARY SCHOOL		55,800.00
DR. ROBERT OUKO PRIMARY		55,800.00
ELUHOBE PRIMARY SCHOOL		56,731.00
GETA PRIMARY SCHOOL		55,800.00
GONGO PRIMARY SCHOOL.		55,800.00
HUMA GIRLS SECONDARY	1,500,000.00	
KANYAMONY PRIMARY		55,800.00
KAWINO PRIMARY SCHOOL		55,800.00
KIBWAYI PRIMARY SCHOOL		55,800.00
KIREMBE PRIMARY SCHOOL		55,800.00
KODIAGA PRIMARY SCHOOL		55,800.00
LISUMKA PRIMARY SCHOOL		55,800.00
MARERA PRIMARY SCHOOL		55,800.00
MASENO MIXED PRIMARY SCHOOL		55,800.00
MAWEMBE KODERO PRIMARY SCHOOL		55,800.00
MBAKA OROMO PRIMARY SCHOOL		55,800.00
MKENDWA PRIMARY SCHOOL		55,800.00
NEWA PRIMARY SCHOOL		55,800.00
NYAKONGO PRIMARY SCHOOL		56,731.00
OBAMBO PRIMARY SCHOOL		55,800.00
OBEDE PRIMARY SCHOOL.		55,800.00
OCHOK KADONGO PRIMARY SCHOOL		55,800.00
OKORE OGONDA PRIMARY SCHOOL		55,800.00
OLUOWA PRIMARY SCHOOL.		55,800.00
SABEMBE PRIMARY SCHOOL		55,800.00
SANGANYINYA PRIMARY SCHOOL		55,800.00
SIDIKA PRIMARY SCHOOL		55,800.00
ST. ALLOYS OJOLLA PRIMARY SCHOOL		55,800.00
ULALO PRIMARY SCHOOL		55,800.00
WANDEGA PRIMARY SCHOOL		55,800.00
YATH RATENG PRIMARY SCHOOL		55,800.00
Total	1,500,000.00	1,675,862.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

7. BURSARY SECONDARY SCHOOLS

S/NO	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT PER STUDENT	TOTAL
1	ST AUGUSTINE NYAMONYE	1	6,000.00	6,000.00
2	DOVE REHABILITATION	1	5,000.00	5,000.00
3	SIGOTI COMPLEX GIRLS	10	6,000.00	60,000.00
4	ST PAULS SIGOMRE	1	6,000.00	6,000.00
5	ST CELESTINO NYAGUNO	1	6,000.00	6,000.00
6	SIGALAME HIGH SCHOOL	2	6,000.00	12,000.00
7	SHITOTO GIRLS HIGH	1	6,000.00	6,000.00
8	SAMITSI GIRLS HIGH	1	6,000.00	6,000.00
9	SAWAGONGO HIGH SCHOOL	9	6,000.00	54,000.00
10	SINAGA GIRLS SEC	6	6,000.00	36,000.00
11	LUGULU GIRLS HIGH	5	6,000.00	30,000.00
12	MAKHOKHO SEC SCHOOL	2	6,000.00	12,000.00
13	MALIERA BOYS	5	6,000.00	30,000.00
14	MARANDA HIGH SCHOOL	8	6,000.00	48,000.00
15	MAJIWA BOYS HIGH SCHOLL	3	6,000.00	18,000.00
16	ST MARYS GIRLS NAKURU	1	6,000.00	6,000.00
17	ST IGNATIUS MAWEGO SEC	2	6,000.00	12,000.00
18	MBALE SEC	5	6,000.00	30,000.00
19	MBITA HIGH SCHOOL	6	6,000.00	36,000.00
20	MIGINGO GIRLS HIGH SCHOLL	18	6,000.00	108,000.00
21	MIWANI BOYS SEC	4	6,000.00	24,000.00
22	MODING HIGH SCHOOL	1	6,000.00	6,000.00
23	MOI GIRLS HIGH SCHOOL	1	6,000.00	6,000.00
24	MOI GIRLS HIGH SCHOOL	1	6,000.00	6,000.00
25	MOI GIRLS HIGH SCHOOL	6	6,000.00	36,000.00
26	MOI GIRLS SUBA HIGH SCHOOL	1	6,000.00	6,000.00
27	MUDAVADI GIRLS HIGH	7	6,000.00	42,000.00
28	MOHORONI SEC SCHOOL	2	6,000.00	12,000.00
29	MUSLIM SEC SCHOOL	2	6,000.00	12,000.00
30	MUTUMBU GIRLS SEC SCHOOL	1	6,000.00	6,000.00
31	MWER HIGH SCHOOL	1	6,000.00	6,000.00
32	MWAHILA HIGH SCHOOL	1	6,000.00	6,000.00
33	NAIROBI SCHOOL	1	6,000.00	6,000.00
34	ALUNGO SEC SCHOOL	1	3,000.00	3,000.00
35	ALWALA SEC SCHOOL	6	3,000.00	18,000.00
36	AROMBO SEC SCHOOL	2	3,000.00	6,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

S/NO	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT PER STUDENT	TOTAL
37	ASOL SEC SCHOOL	2	3,000.00	6,000.00
38	AYIEKO SEC SCHOOL	1	3,000.00	3,000.00
39	BANJA SEC SCHOOL	2	3,000.00	6,000.00
40	BUSALI UNION HIGH SCHOOL	1	3,000.00	3,000.00
41	BRAIN HOUSE SECONDARY	9	3,000.00	27,000.00
42	CHAVANO SECONDARY SCHOOL	3	3,000.00	9,000.00
43	CHRISTIAN SECONDARY SCHOOL	1	3,000.00	3,000.00
44	DIEMO SECONDARY SCHOOL	2	3,000.00	6,000.00
45	DR. ALOO GUMBI SECONDARY SCHOOL	6	3,000.00	18,000.00
46	EBUKOOLLO SECONDARY SCHOOL	1	3,000.00	3,000.00
47	EKWANDA SECONDARY SCHOOL	20	3,000.00	60,000.00
48	EMMATSI SECONDARY	10	3,000.00	30,000.00
49	ENG. GUMBO RAMBIRA GIRLS SEC. SCHOOL	1	3,000.00	3,000.00
50	ESIBILA SECONDARY SCHOOL	2	3,000.00	6,000.00
51	ESIBEYE SECONDARY SCHOOL	1	3,000.00	3,000.00
52	GAMBA MIXED SECONDARY SCHOOL	1	3,000.00	3,000.00
53	GILWATSI SECONDARY SCHOOL	1	3,000.00	3,000.00
54	GIMARIANI MIXED SEC SCHOOL	1	3,000.00	3,000.00
55	GOT ABIERO SECONDARY SCHOOL	1	3,000.00	3,000.00
56	GOT AGULU SECONDARY SCHOOL	1	3,000.00	3,000.00
57	GOT NYABONDO SECONDARY SCHOOL	1	3,000.00	3,000.00
58	HIGHWAY HIGH SCHOOL	1	3,000.00	3,000.00
59	INYANZA SECONDARY SCHOOL	3	3,000.00	9,000.00
60	JOEL OMINO MIXED SEC SCHOOL	1	3,000.00	3,000.00
61	KAMBARE SECONDARY SCHOOL	1	3,000.00	3,000.00
62	KANDIEGE MIXED SECONDARY SCHOOL	1	3,000.00	3,000.00
63	KANYAWANGA SECONDARY SCHOOL	1	3,000.00	3,000.00
64	KAMINJEIWET SECONDARY SCHOOL	1	3,000.00	3,000.00
65	KARIURA SECONDARY SCHOOL	1	3,000.00	3,000.00
66	KASAGAM SECONDARY SCHOOL	3	3,000.00	9,000.00
67	KASARANI SECONDARY SCHOOL	1	3,000.00	3,000.00
68	KATOLO SECONDARY SCHOOL	1	3,000.00	3,000.00
69	KAYILA SECONDARY SCHOOL	3	3,000.00	9,000.00
70	KEN OBURA SECONDARY SCHOOL	2	3,000.00	6,000.00
71	KERONGO SECONDARY SCHOOL	8	3,000.00	24,000.00
72	KIBIGORI MIXED SECONDARY	2	3,000.00	6,000.00
73	KIBOS SECONDARY SCHOOL	8	3,000.00	24,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

S/NO	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT PER STUDENT	TOTAL
74	KISUMU SOUTH ADVESTIST SEC SCHOOL	1	3,000.00	3,000.00
75	KITMIKAYI SECONDARY SCHOOL	8	3,000.00	24,000.00
76	KITUMBA SEC SCHOOL SCHOOL	1	3,000.00	3,000.00
77	KOBALA SECONDARY SCHOOL	1	3,000.00	3,000.00
78	KOKWANYO MIXED SECONDARY SCHOOL	1	3,000.00	3,000.00
79	KUJA MIXED SECONDARY	1	3,000.00	3,000.00
80	LELA SECONDARY SCHOOL	4	3,000.00	12,000.00
81	MAGADI MIXED SECONDARY SCHOOL	1	3,000.00	3,000.00
82	MAGUNGA MIXED SEC SCHOOL	3	3,000.00	9,000.00
83	MAHONDO SECONDARY SCHOOL	1	3,000.00	3,000.00
84	MARIWA SECONDARY SCHOOL	3	5,000.00	15,000.00
85	MASIKONDE SECONDARY SCHOOL	1	3,000.00	3,000.00
86	MASOGO MIXED SECONDARY SCHOOL	4	3,000.00	12,000.00
87	MBIHI SECONDARY SCHOOL	3	3,000.00	9,000.00
88	MBUGRA SECONDARY SCHOOL	1	3,000.00	3,000.00
89	MIRU MIXED SECONDARY SCHOOL	1	3,000.00	3,000.00
90	NAKI SECONDARY SCHOOL	2	3,000.00	6,000.00
91	NDIGWA SECONDARY SCHOOL	1	3,000.00	3,000.00
92	NDIRU MIXED SECONDARY SCHOOL	26	3,000.00	78,000.00
93	NDORI SECONDARY SCHOOL	1	3,000.00	3,000.00
94	NGUNYA SECONDARY SCHOOL	1	3,000.00	3,000.00
95	NJORO SECONDARY SCHOOL	1	3,000.00	3,000.00
96	NYAGUDA MIXED SECONDARY SCHOOL	1	3,000.00	3,000.00
97	NYAKONGO GIRLS SECONDARY SCHOOL	2	3,000.00	6,000.00
98	NYALENDA GIRLS SEC. SCHOOL	1	3,000.00	3,000.00
99	NYAMASARE GIRLS SEC. SCHOOL	1	3,000.00	3,000.00
100	NYAMASARIA SECONDARY SCHOOL	2	3,000.00	6,000.00
101	NYAMGUN MIXED SECONDARY SCHOOL	3	3,000.00	9,000.00
102	NYANDO MIXED SCHOOL	1	3,000.00	3,000.00
103	NYANZA CHRISTIAN SECONDARY SCHOOL	1	3,000.00	3,000.00
104	SIDOK MIXED SECONDARY SCHOOL	2	3,000.00	6,000.00
105	O.C.L MUGOIRI GIRLS SCONDARY SCHOOL	1	3,000.00	3,000.00
106	OBWOLO SECONDARY SCHOOL	14	3,000.00	42,000.00
107	KUOYO MIXED SECONDARY SCHOOL	1	3,000.00	3,000.00
108	OGINGA ODINGA TAMU MIXED SEC. SCHOOL	2	3,000.00	6,000.00
109	OKOK MIXED SECONDARY SCHOOL	1	3,000.00	3,000.00
110	OMBEYI SECONDARY SCHOOL SCHOOL	4	3,000.00	12,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

S/NO	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT PER STUDENT	TOTAL
111	ORONGO MIXED SEC. SCHOOL	1	3,000.00	3,000.00
112	OTOK SECONDARY SCHOOL	1	3,000.00	3,000.00
113	OYUGIS SECONDARY SCHOOL	2	3,000.00	6,000.00
114	PROF. AYIECHO OBUMBA SEC. SCHOOL	2	3,000.00	6,000.00
115	RAKWARO MIXED SECONDARY SCHOOL	1	3,000.00	3,000.00
116	RAMBULA SECONDARY SCHOOL	1	3,000.00	3,000.00
117	RANJIRA MIXED SECONDARY SCHOOL	2	3,000.00	6,000.00
118	RARIEDA MIXED SECONDARY SCHOOL	1	3,000.00	3,000.00
119	RATTA SECONDARY SCHOOL	1	3,000.00	3,000.00
120	RAYWER MIXED SECONDARY SCHOOL	1	3,000.00	3,000.00
121	RELIANCE SECONDARY SCHOOL	1	3,000.00	3,000.00
122	RERU AIC SECONDARY SCHOOL	2	3,000.00	6,000.00
123	RIDORE MIXED SECONDARY SCHOOL	8	3,000.00	24,000.00
124	RUARAKA HIGH SCHOOL	1	3,000.00	3,000.00
125	SAGAM MIXED SCHOOL	1	3,000.00	3,000.00
126	SANGO BURU SECONDARY SCHOOL	1	3,000.00	3,000.00
127	SIMBI MIXED SECONDARY SCHOOL	4	3,000.00	12,000.00
128	NAKURU BOYS HIGH SCHOOL	1	6,000.00	6,000.00
129	NAMBALE BOYS HIGH SCHOOL	2	6,000.00	12,000.00
130	NGERE HIGH SCHOOL	14	6,000.00	84,000.00
131	NG'YA GIRLS HIGH SCHOOL	11	6,000.00	66,000.00
132	SIRONGA GIRLS SECONDARY SCHOOL	3	6,000.00	18,000.00
133	ST PETER'S KAJULU SECONDARY SCHOOL	1	6,000.00	6,000.00
134	ST ANNE'S MUSOLI GIRLS SEC. SCHOOL	1	6,000.00	6,000.00
135	ST AUGUSTINE NYAMONYE GIRLS SECONDARY SCHOOL	5	6,000.00	30,000.00
136	ST AUGUSTINE SECONDARY SCHOOL	2	6,000.00	12,000.00
137	ST CLARE'S MARAGOLI SEC. SCHOOL	5	6,000.00	30,000.00
138	ST FRANCIS RANGA'LA GIRLS SEC. SCHOOL	21	6,000.00	126,000.00
139	ST.GEORGES SPECIAL SEC.	3	6,000.00	18,000.00
140	ST IGNATIUS LOYOLA SECONDARY SCHOOL	6	6,000.00	36,000.00
141	ST IGNATIUS LOYOLA SECONDARY SCHOOL	1	6,000.00	6,000.00
142	ST JOSEPH NYABONDO HIGH	15	6,000.00	90,000.00
143	ST JOSEPH RAPOGI HIGH SCHOOL	4	6,000.00	24,000.00
144	ST MARY'S SCHOOL YALA	20	6,000.00	120,000.00
145	ST MARY GORETY DEDE SEC. SCHOOL	1	6,000.00	6,000.00
146	ST. ALLOYS RERU GIRLS SEC. SCHOOL	13	6,000.00	78,000.00
147	ST. ANGEL'S VALENTINE HIGH SEC. SCHOOL	1	6,000.00	6,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

S/NO	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT PER STUDENT	TOTAL
148	ST. ANNE'S GIRLS SEC SCHOOL	1	6,000.00	6,000.00
149	ST. AUGUSTINE MIXED SEC SCHOOL	2	6,000.00	12,000.00
150	ST. BHAKITAS EBUSIRATSI SEC SCHOOL	2	6,000.00	12,000.00
151	HOBUNAKA BOYS SECONDARY SCHOOL	9	6,000.00	54,000.00
152	HOMABAY HIGH SCHOOL	4	6,000.00	24,000.00
153	IBUBI GIRLS GIRLS SECONDARY SCHOOL	9	6,000.00	54,000.00
154	IKOBERO GIRLS SEC SCHOOL	1	6,000.00	6,000.00
155	IKUMBA FRIENDS SEC	1	6,000.00	6,000.00
156	ITIERIO GIRLS SEC	1	6,000.00	6,000.00
157	JAN'S SENIOR ACADEMY	1	6,000.00	6,000.00
158	KABIANGA SECONDARY SCHOOL	1	6,000.00	6,000.00
159	KADIKA GIRLS SECONDARY SCHOOL	3	6,000.00	18,000.00
160	KAKAMEGA BOYS HIGH SCHOOL	3	6,000.00	18,000.00
161	KANGA HIGH SCHOOL	5	6,000.00	30,000.00
162	KAPSABET BOYS HIGH SCHOOL	2	6,000.00	12,000.00
163	KAPSENGERE SECONDARY SCHOOL	9	6,000.00	54,000.00
164	KAPTEBENGWET SEC. SCHOOL	1	6,000.00	6,000.00
165	KEGOYE BOYS SEC SCHOOL	1	6,000.00	6,000.00
166	KERERI GIRLS' HIGH SCHOOL	1	6,000.00	6,000.00
167	KIBUK GIRLS SEC. SCHOOL	1	6,000.00	6,000.00
168	KIPSOLU BOYS HIGH	1	6,000.00	6,000.00
169	KIPTEWIT GIRLS SECONDARY SCHOOL	1	6,000.00	6,000.00
170	KITAGWA P.A.G SEC SCHOOL	3	6,000.00	18,000.00
171	KODEROBARA SECONDARY SCHOOL	1	6,000.00	6,000.00
172	KORU GIRLS SECONDARY	19	6,000.00	114,000.00
173	LAVINGTON SECONDARY	1	6,000.00	6,000.00
174	LENANA HIGH SCHOOL	2	6,000.00	12,000.00
175	LIRHEMBE GIRLS SECONDARY SCHOOL	1	6,000.00	6,000.00
176	LORETO HIGH SCHOL - LIMURU	3	6,000.00	18,000.00
177	LUTHERAN SPECIAL SCHOOL FOR HANDICAPP	3	6,000.00	18,000.00
178	CONSOLATA GIRLS SEC. SCHOOL	1	6,000.00	6,000.00
179	DOWNSTREAM HIGH SCHOOL	1	6,000.00	6,000.00
180	EBUKUYA SCHOOL FOR THE DEAF	1	6,000.00	6,000.00
181	EBULONGA MIXED SECONDARY SCHOOL	3	6,000.00	18,000.00
182	EBUSAKAMI SECONDARY SCHOOL	9	6,000.00	54,000.00
183	EBUSAMBA SECONDARY	3	6,000.00	18,000.00
184	EMUSIRE HIGH SCHOOL	9	6,000.00	54,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

S/NO	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT PER STUDENT	TOTAL
185	ENG.PETER OWIDI NYAHERA GIRLS SCHOOL	1	6,000.00	6,000.00
186	FR. MAIR GIRLS SEC SCHOOL	1	6,000.00	6,000.00
187	SIAYA TOWNSHIP SECONDARY SCHOOL	1	3,000.00	3,000.00
188	FREE TOWN SEONDARY SCHOOL	1	6,000.00	6,000.00
189	FRIENDS GIRLS HIGH SCHOOL - IGUNGA	4	6,000.00	24,000.00
190	FRIENDS GIVOLE SECONDARY	1	6,000.00	6,000.00
191	FRIENDS HIGH SCHOOL - GIVOLE	6	6,000.00	36,000.00
192	FRIENDS HIGH SCHOOL - KAIMOSI BOYS	6	6,000.00	36,000.00
193	FRIENDS HIGH SCHOOL KAIMOSI GIRLS	7	6,000.00	42,000.00
194	FRIENDS HIGH SCHOOL - KAMUSINGA	2	6,000.00	12,000.00
195	FRIENDS SECONDARY SCHOOL- KEVEYE GIRLS	11	6,000.00	66,000.00
196	FRIENDS HIGH SCHOOL - SENENDE	4	6,000.00	24,000.00
197	FRIENDS SIGH SCHOOL - TIGOI	16	6,000.00	96,000.00
198	G.E.B GIRLS HIGH SCHOOL	2	6,000.00	12,000.00
199	GAMALENGA SECONDARY SCHOOL	14	6,000.00	84,000.00
200	GENDIA HIGH SCHOOL	1	6,000.00	6,000.00
201	GIANCHERE FRIENDS SEC/VOCATIONA SCHOOL FOR THE HEARING IMPAIRED	2	6,000.00	12,000.00
202	GOT RACHAR OJODE SEC SCHOOL	1	6,000.00	6,000.00
203	GULIK URADI GIRLS	1	6,000.00	6,000.00
204	HOBUNAKA GIRLS SECONDARY SCHOOL	3	6,000.00	18,000.00
205	ACHEGO GIRLS SECONDARY SCHOOL	12	6,000.00	72,000.00
206	AGORO SARE HIGH SCHOOL	12	6,000.00	72,000.00
207	AHERO GIRLS SECONDARY	16	6,000.00	96,000.00
208	ALLIANCE GIRLS HIGH SCHOOL	3	6,000.00	18,000.00
209	ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL	3	6,000.00	18,000.00
210	SIMMERO MIXED SEC. SCHOOL	1	3,000.00	3,000.00
211	SIREMBE SECONDARY SCHOOL	2	3,000.00	6,000.00
212	SONGLIET SECONDARY SCHOOL	2	3,000.00	6,000.00
213	ST AUGUSTINE MIXED SECONDARY SCHOOL – KAKRAO	1	6,000.00	6,000.00
214	ST CHRISTOPHER MABANGA SEC. SCHOOL	1	3,000.00	3,000.00
215	ST. ALEX AYUCHA SECONDARY SCHOOL	1	3,000.00	3,000.00
216	ST. ALLOYS MBOSIE SECONDARY SCHOOL	1	3,000.00	3,000.00
217	ST. JOHN'S OBOCH SECONADY SCHOOL	1	3,000.00	3,000.00
218	ST. MAURICE SEC SCHOOL	1	3,000.00	3,000.00
219	ST. PETERS KINDU SEC SCHOOL	2	3,000.00	6,000.00
220	ST. PETERS NANGA SEC. SCHOOL	3	3,000.00	9,000.00

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

Reports and Financial Statements

For the year ended June 30, 2020

S/NO	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT PER STUDENT	TOTAL
221	ST. STEPHEN'S MENARA SEC SCHOOL	2	3,000.00	6,000.00
222	ST. VINCENT OYUGIS SEC. SCHOOL	1	3,000.00	3,000.00
223	SUGAR RESEARCH SEC. SCHOOL	1	3,000.00	3,000.00
224	TANDE HIGH SCHOOL	1	6,000.00	6,000.00
225	THE SCHEMAQ HIGH SCHOOL	1	6,000.00	6,000.00
226	THE KENYA HIGH SCHOOL	1	6,000.00	6,000.00
227	THE SACRED HEART GIRLS -MUKUMU	3	6,000.00	18,000.00
228	THUR GEM SECONDARY SCHOOL	3	6,000.00	18,000.00
229	THURDIBUORO SECONDARY SCHOOL	5	6,000.00	30,000.00
230	TOM MBOYA HIGH SCHOOL	2	6,000.00	12,000.00
231	UKWALA HIGH SCHOOL	2	6,000.00	12,000.00
232	ULUMBI MIXED SECONDARY SCHOOL	1	6,000.00	6,000.00
233	USENGE HIGH SCHOOL	10	6,000.00	60,000.00
234	UTINI GIRLS SECONDARY SCHOOL	1	6,000.00	6,000.00
235	UTUMISHI ACADEMY	1	6,000.00	6,000.00
236	UTUMISHI BOYS SECONDAY SCHOOL	1	6,000.00	6,000.00
237	UYAWI MIXED SECONDARY SCHOOL	2	6,000.00	12,000.00
238	VIHIGA FRIENDS HIGH SCHOOL	10	6,000.00	60,000.00
239	WAMBASA GIRLS'SECONDARY SCHOOL	1	6,000.00	6,000.00
240	WANG' APALA HIGH SCHOOL	2	6,000.00	12,000.00
241	ESALWA BOYS SECONDARY SCHOOL	5	6,000.00	30,000.00
242	ST. IGNATIUS LOYOLA SEC SCHOOL	1	6,000.00	6,000.00
243	MADIRA GIRLS SECONDARY SCHOOL	6	6,000.00	36,000.00
244	OGANDE GIRLS HIGH SCHOOL	2	6,000.00	12,000.00
245	SOSIOT GIRLS SECONDARY SCHOOL	1	6,000.00	6,000.00
246	ELUUYA FRIENDS GIRLS SECONDARY SCHOOL	1	6,000.00	6,000.00
247	NYABISAWA SECONDARY SCHOOL	1	6,000.00	6,000.00
248	ST. MARYS GIRLS HIGH SCHOOL	1	6,000.00	6,000.00
249	ST. BRIDGIT SEC VOCATIOANL SCHOOL FOR THE DEAF	1	6,000.00	6,000.00
250	ST. CHARLES LWANGA HIGH SCHOOL	2	6,000.00	12,000.00
251	ST. CECILIA NANGINA GIRLS SEC. SCHOOL	1	6,000.00	6,000.00
252	ST. CLARE BUTULA GIRLS SECONDARY SCHOOL	1	6,000.00	6,000.00
253	ST. ELIZABETH BUMA GIRLS SEC. SCHOOL	1	6,000.00	6,000.00
254	ST. ELIZABETH MARY GIRLS SEC SCHOOL	2	6,000.00	12,000.00
255	ST. GABRIEL'S GWASI GIRLSSEC. SCHOOL	1	6,000.00	6,000.00
256	ST. HENRY'S SAISI GIRLS SCONDARY SCHOOL	1	6,000.00	6,000.00
257	ST. JOHN'S GIRLS HIGH SCHOOL - SIRENDE	1	6,000.00	6,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

S/NO	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT PER STUDENT	TOTAL
258	ST. JOSEPH GIRLS HIGH SCHOOL	1	6,000.00	6,000.00
259	ST. JOSEPH HIGH SCHOOL	2	6,000.00	12,000.00
260	ST. JOSEPH WITHUR BOYS	6	6,000.00	36,000.00
261	MILIMANI HIGH SCHOOL	1	6,000.00	6,000.00
262	ST. MARY LWAK GIRLS HIGH SCHOOL	10	6,000.00	60,000.00
263	ST. MARYS NYAMARIMBA	2	6,000.00	12,000.00
264	ST. PAUL'S BARKORWA	1	6,000.00	6,000.00
265	ST. PETERS MUMIAS BOYS	2	6,000.00	12,000.00
266	ST. PIUS GOT MATAR SEC	1	6,000.00	6,000.00
267	ST. PIUS URIRI HIGH	1	6,000.00	6,000.00
268	ST. RITA RAMULA GIRLS	1	6,000.00	6,000.00
269	ST. TERESA IREGI GIRLS	2	6,000.00	12,000.00
270	ST.ALBERTS GIRLS HIGH SCHOOL	2	6,000.00	12,000.00
271	ST.ANNE'S GIRLS SEGA SECONDARY SCHOOL	2	6,000.00	12,000.00
272	ST.BRIGIT'S GIRLS' HIGH SCHOOL-KIMININI	1	6,000.00	6,000.00
273	STATE HOUSE GIRLS HIGH	1	6,000.00	6,000.00
274	ST.ODA SCHOOL FOR THE BLIND	1	6,000.00	6,000.00
275	ST'PAUL LUBINU BOYS	1	6,000.00	6,000.00
276	AMBASSODOR PAMELA MBOYA GIRLS HIGH SCHOOL	1	6,000.00	6,000.00
277	AMBIRA HIGH SCHOOL	5	6,000.00	30,000.00
278	ARCH BISHOP OKOTH MIRANGA	9	6,000.00	54,000.00
279	ASUMBI GIRLS GIRLS HIGH SCHOOL	6	6,000.00	36,000.00
280	BAHARI GIRLS SEC. SCHOOL	1	6,000.00	6,000.00
281	BAR KOWINO SEC. SCHOOL	1	6,000.00	6,000.00
282	BARCHANDO GIRLS' SEC SCHOOL	4	6,000.00	24,000.00
283	BARDING BOYS HIGH SCHOOL	6	6,000.00	36,000.00
284	BISHOP ABIERO MAGWAR GIRLS SCHOOL	27	6,000.00	162,000.00
285	BISHOP LINUS OKOK GIRLS' SECONDARY SCHOOL	3	6,000.00	18,000.00
286	BISHOP OKOTH MBAGA GIRLS SECONDARY SCHOOL	13	6,000.00	78,000.00
287	BUNYORE GIRLS HIGH SCHOOL	3	6,000.00	18,000.00
288	BUTERE GIRLS HIGH SCHOOL	1	6,000.00	6,000.00
289	BUTULA BOYS HIGH SCHOOL	2	6,000.00	12,000.00
290	CARDINAL OTUNGA HIGH SCHOOL	1	6,000.00	6,000.00
291	CHAMAKANGA HIGH SCHOOL	2	6,000.00	12,000.00
292	CHAVAKALI HIGH SCHOOL	2	6,000.00	12,000.00
293	CHEWOYET HIGH SCHOOL	1	6,000.00	6,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

S/NO	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT PER STUDENT	TOTAL
294	CHRISTIAN SECONDARY SCHOOL	2	6,000.00	12,000.00
295	CHIANDA HIGH SCHOOL	7	6,000.00	42,000.00
296	ALENDU SECONDARY SCHOOL	1	3,000.00	3,000.00
297	LIFE CENTER HIGH SCHOOL	3	3,000.00	9,000.00
298	XAVERIAN SECONDARY SCHOOL	1	3,000.00	3,000.00
299	WAGWER MIXED SECONDARY SCHOOL	2	3,000.00	6,000.00
300	URUDI SECONDARY SCHOOL	1	3,000.00	3,000.00
301	URANGA SECONDARY SCHOOL	3	3,000.00	9,000.00
302	ULWANI SECONDARY SCHOOL	1	3,000.00	3,000.00
303	UGENYA HIGH SCHOOL	1	3,000.00	3,000.00
304	AWASI PAG HIGH SCHOOL	3	3,000.00	9,000.00
305	EBENEZER CHRISTIAN SCHOOL	2	3,000.00	6,000.00
306	OFAFA JERICHO HIGH SCHOOL	1	3,000.00	3,000.00
307	CHEBWAGAN BOYS HIGH SCHOOL	1	6,000.00	6,000.00
308	THE KOMAROCK SECONDARY SCHOOL	1	3,000.00	3,000.00
309	NYABOLA GIRLS SECONDARY SCHOOL	1	6,000.00	6,000.00
310	NYAGOKIANI SECONDARY	1	6,000.00	6,000.00
311	NYAKACH GIRLS HIGH SEC	23	6,000.00	138,000.00
312	NYAKONGO GIRLS SECONDARY SCHOOL	4	3,000.00	12,000.00
313	NYAMIRA GIRLS HIGH SCHOOL	11	6,000.00	66,000.00
314	ST. AUGUSTINE NYAMONYE SEC. SCHOOL	5	6,000.00	30,000.00
315	NYANGIELA SEC SCHOOL	1	6,000.00	6,000.00
316	NYANGOMA SECONDARY SCH	6	6,000.00	36,000.00
317	NYASANDA COMMUNITY HIGH SCHOOL	1	6,000.00	6,000.00
318	NYAWARA GIRLS'SEC SCHOOL	8	6,000.00	48,000.00
319	OBER BOYS HIGH SCHOOL	1	6,000.00	6,000.00
320	OGENYA GIRLS SECONDARY SCHOOL	2	6,000.00	12,000.00
321	RAMBA BOYS HIGH SCHOOL	33	6,000.00	198,000.00
322	OLEMBO BOYS SECONDARY SCHOOL	2	6,000.00	12,000.00
323	ONJIKO BOYS SECONDARY SCHOOL	9	6,000.00	54,000.00
324	ORIWO BOYS HIGH SCHOOL	3	6,000.00	18,000.00
325	ORERO BOYS SECONDARY SCHOOL	2	6,000.00	12,000.00
326	OTIENO OYOO SECONDARY SCHOOL	15	6,000.00	90,000.00
327	OUR LADY OF LOURDES SEC. SCHOOL - BOLO	2	6,000.00	12,000.00
328	OUR LADY OF PEACE MUHORONI SEC. SCHOOL	2	6,000.00	12,000.00
329	OUR LADY OF VICTORY GIRLS - KAPNYEBERAI	1	6,000.00	6,000.00
330	PAUL MBUYA HIGH SCHOOL	1	6,000.00	6,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

S/NO	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT PER STUDENT	TOTAL
331	RAE GIRLS SEC. SCHOOL	16	6,000.00	96,000.00
332	PE HILL HIGH SCHOOL	1	6,000.00	6,000.00
333	RALIEW SECONDARY SCHOOL	2	6,000.00	12,000.00
334	RANG'ALA BOYS HIGH SCHOOL	4	6,000.00	24,000.00
335	KANDIEGE MIXED SECONDARY SCHOOL	1	3,000.00	3,000.00
336	RINGA BOYS HIGH SECONDARY	1	6,000.00	6,000.00
337	UPPER HILL SCHOOL	1	6,000.00	6,000.00
338	ST. SILVESTER MADIANY SEC	1	6,000.00	6,000.00
339	KYDF REUBEN SEC	1	6,000.00	6,000.00
340	NILE ROAD SEC	1	6,000.00	6,000.00
341	OBWOLO SEC	1	3,000.00	3,000.00
342	ST. FRANCIS RANG'ALA GIRLS	1	6,000.00	6,000.00
343	ST. THERESAS GIRLS SEC	1	6,000.00	6,000.00
344	TIENGRE SEC	1	3,000.00	3,000.00
345	ST. BARNABAS GIRLS SEC	1	6,000.00	6,000.00
346	KUOYO SEC	3	3,000.00	9,000.00
347	KORU GIRLS HIGH	1	6,000.00	6,000.00
348	CHIANDA HIGH	1	6,000.00	6,000.00
349	NYAMIRA GIRLS	1	6,000.00	6,000.00
350	BISHOP OKOTH OJOLA GIRLS	1	6,000.00	6,000.00
351	PARKLANDS ARYA GIRLS SEC	1	6,000.00	6,000.00
352	ONJIKO BOYS SEC	1	6,000.00	6,000.00
353	KIBOS SEC	1	3,000.00	3,000.00
354	FRIENDS SEC GIVOLE	1	6,000.00	6,000.00
355	AHERO GIRLS SEC	1	6,000.00	6,000.00
356	OGADA SEC	1	3,000.00	3,000.00
357	ST. MARYS LWAK GIRLS SEC	2	6,000.00	12,000.00
358	EMUSIRE HIGH	1	6,000.00	6,000.00
359	ST. CLARE'S MARAGOLI GIRLS	1	6,000.00	6,000.00
360	NYANG'ORI BOYS HIGH	1	6,000.00	6,000.00
361	LENANA HIGH	1	6,000.00	6,000.00
362	FRIENDS SCHOOL KAIMOSI BOYS	1	6,000.00	6,000.00
363	RAMBA BOYS HIGH	3	6,000.00	18,000.00
364	NYAKACH GIRLS HIGH	1	6,000.00	6,000.00
365	ONJIKO BOYS HIGH SCHOOL	1	6,000.00	6,000.00
366	ST. JOSEPH TECHNICAL INSTITUE FOR DEAF	1	6,000.00	6,000.00
367	ORERO BOYS SEC SCHOOL	1	6,000.00	6,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

S/NO	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT PER STUDENT	TOTAL
368	LUORO SEC SCHOOL	2	6,000.00	12,000.00
369	ST. MATHEWS KANDARIA SEC	2	6,000.00	12,000.00
370	SINYOLO GIRLS HIGH SCHOOL	1	6,000.00	6,000.00
371	NAKI SECONDARY SCHOOL	1	6,000.00	6,000.00
372	METEMBE SDA SEC SCHOOL	1	6,000.00	6,000.00
373	ST. MARKS OBAMBO SEC	1	3,000.00	3,000.00
374	ST.JOSEPH NYABONDO BOYS HIGH SCHOOL	1	3,000.00	3,000.00
375	MARANDA HIGH SCHOOL	1	26,777.00	26,777.00
376	RAMBA BOYS HIGH SCHOOL	1	20,268.00	20,268.00
377	ONJIKO HIGH SCHOOL	1	22,267.00	22,267.00
378	CHULAIMBO BOYS HIGH SCHOOL	1	25,500.00	25,500.00
379	AHERO GIRLS SECONDARY SCHOOL	1	20,293.00	20,293.00
380	RANGALA GIRLS HIGH SCHOOL	1	20,268.00	20,268.00
381	AHERO GIRLS SECONDARY SCHOOL	1	20,293.00	20,293.00
382	MUSINGU HIGH SCHOOL	1	26,268.00	26,268.00
383	ST. FRANCIS RANGALA GIRLS SECONDARY	1	20,268.00	20,268.00
384	ST BARNABAS GIRLS SECONDARY	1	20,268.00	20,268.00
385	KAKAMEGA HIGH SCHOOL	1	35,488.00	35,488.00
386	SAWAGONGO HIGH SCHOOL	1	21,968.00	21,968.00
387	NYAKACH GIRLS HIGH SCHOOL	1	20,500.00	20,500.00
388	KISUMU BOYS HIGH SCHOOL	1	26,777.00	26,777.00
389	AHERO GIRLS SECONDARY SCHOOL	1	20,293.00	20,293.00
390	MOI GIRLS HIGH SCHOOL	1	31,775.00	31,775.00
391	ASUMBI GIRLS HIGH SCHOOL	1	26,777.00	26,777.00
392	THURDIBUORO HIGH	1	20,393.00	20,393.00
393	ST. MARYS LWAK GIRLS HIGH	1	25,267.00	25,267.00
394	UPPER HILL HIGH SCHOOL	1	32,000.00	32,000.00
395	MARANDA HIGH SCHOOL	1	26,777.00	26,777.00
396	ST. FRANCIS RANGALA GIRLS SECONDARY	1	13,161.00	13,161.00
397	HOMA BAY HIGH SCHOOL	1	20,535.00	20,535.00
398	OTIENO OYOO HIGH SCHOOL	1	20,268.00	20,268.00
399	KISUMU BOYS HIGH SCHOOL	1	32,777.00	32,777.00
400	NYAKACH GIRLS HIGH SCHOOL	1	20,500.00	20,500.00
401	KANGA HIGH SCHOOL	1	30,000.00	30,000.00
402	ST BARNABAS GIRLS SECONDARY	1	20,600.00	20,600.00
403	ST. MARYS SCHOOL YALA	1	20,618.00	20,618.00
404	HOMA BAY HIGH SCHOOL	1	29,785.00	29,785.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

S/NO	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT PER STUDENT	TOTAL
405	CHIANDA HIGH SCHOOL	1	32,170.00	32,170.00
406	ST. MARYS LWAK GIRLS HIGH	1	37,617.00	37,617.00
407	CHULAIMBO BOYS HIGH SCHOOL	1	27,500.00	27,500.00
408	BUNYORE GIRLS HIGH SCHOOL	1	49,529.00	49,529.00
409	ST. JOSEPH BOYS HIGH SCHOOL	1	39,477.00	39,477.00
410	THE SALVATION ARMY MUDAVADI GIRLS	1	33,235.00	33,235.00
411	NYAKACH GIRLS HIGH SCHOOL	6	6,000.00	36,000.00
412	ST BARNABAS GIRLS	1	6,000.00	6,000.00
413	CHULAIMBO BOYS HIGH SCHOOL	1	6,000.00	6,000.00
414	CHAVAKALI HIGH	1	6,000.00	6,000.00
415	AGORO SARE	2	6,000.00	12,000.00
416	NYANG'ORI BOYS	2	6,000.00	12,000.00
417	GENDIA HIGH	2	6,000.00	12,000.00
418	NYAMBARI HIGH	1	6,000.00	6,000.00
419	KIBABII HIGH	1	6,000.00	6,000.00
420	DIDI GIRLS	2	6,000.00	12,000.00
421	KOCHOGO HIGH	1	6,000.00	6,000.00
422	MUSASA IPA SECONDARY	3	3,000.00	9,000.00
423	KAPTIK SECONDARY	1	6,000.00	6,000.00
424	MARANDA HIGH	1	6,000.00	6,000.00
425	KADIKA GIRLS SECONDARY	1	6,000.00	6,000.00
426	LELA SECONDARY	1	3,000.00	3,000.00
427	FRIENDS SCHOOL TANDE	1	6,000.00	6,000.00
428	AGORO SARE	1	6,000.00	6,000.00
429	MWER SECONDARY	1	3,000.00	3,000.00
430	SINYOLO GIRLS	1	6,000.00	6,000.00
431	SLAYA TOWNSHIP	1	6,000.00	6,000.00
432	RAMOYA GIRLS	1	6,000.00	6,000.00
433	BISHOP ABIERO	1	6,000.00	6,000.00
434	ST BARNABAS GIRLS	2	6,000.00	12,000.00
435	NGERE HIGH	1	6,000.00	6,000.00
436	ST GREGORY GIRLS	1	6,000.00	6,000.00
437	AWASI BOYS	1	6,000.00	6,000.00
438	KISUMU BOYS	1	6,000.00	6,000.00
439	BAR KORUMBA	1	3,000.00	3,000.00
440	NYAWARA GIRLS	1	6,000.00	6,000.00
441	ST SLYLVESTER GIRLS	1	6,000.00	6,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

S/NO	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT PER STUDENT	TOTAL
442	KISIAN SECONDARY SCHOOL	1	3,000.00	3,000.00
443	ST MARY GORETY SHIKOTI	1	6,000.00	6,000.00
444	ST PATRICK MIXED	1	3,000.00	3,000.00
445	SUNRISE SECONDARY	1	6,000.00	6,000.00
446	ST JOSEPH NYABONDO	1	6,000.00	6,000.00
447	BL TEZZA SECONDARY	1	6,000.00	6,000.00
448	ST MARY MARINDI	1	6,000.00	6,000.00
449	FRIENDS SCHOOL KEVEHE	1	6,000.00	6,000.00
450	KAPSOTIC SECONDARY	1	6,000.00	6,000.00
451	ACK CHEPKONGON	1	6,000.00	6,000.00
452	ULANDA SECONDARY	1	6,000.00	6,000.00
453	ST CAMILUS TABAKA	1	6,000.00	6,000.00
454	OTIENO OYOO	1	6,000.00	6,000.00
455	FRIENDS SCHOOL KAIMOSI	1	6,000.00	6,000.00
456	MASENO HIGH SCHOOL	1	6,000.00	6,000.00
457	UYUNDO SECONDARY	1	6,000.00	6,000.00
458	NDENGA SECONDARY	1	6,000.00	6,000.00
459	ELCK GRETTA ADULT	1	6,000.00	6,000.00
460	LENANA HIGH	1	6,000.00	6,000.00
461	KARABONDI BIDII	1	3,000.00	3,000.00
462	KISUMU DAY	1	6,000.00	6,000.00
463	KIBOS SECONDARY	1	6,000.00	6,000.00
464	NYAKACH GIRLS	1	6,000.00	6,000.00
465	OBWOLO SECONDARY	1	3,000.00	3,000.00
466	KANDIEGE SECONDARY	1	3,000.00	3,000.00
467	ST ANTHONY DAGO KOKORE	1	3,000.00	3,000.00
468	ST MARYS YALA	1	6,000.00	6,000.00
469	MIGINGO GIRLS SECONDARY	1	6,000.00	6,000.00
470	NYASIONGO BOYS HIGH	1	6,000.00	6,000.00
471	ST JOSEPH RAPOGI BOYS	1	6,000.00	6,000.00
472	STAREHE BOYS CENTER	1	6,000.00	6,000.00
473	TIENGRE HIGH	1	3,000.00	3,000.00
474	LIONS HIGH	1	6,000.00	6,000.00
475	SANGORO SECONDARY	1	6,000.00	6,000.00
476	CHULAIMBO BOYS SECONDARY	1	6,000.00	6,000.00
477	ST PATRIC MIXED SECONDARY	3	3,000.00	9,000.00
478	NGIYA GIRLS	1	6,000.00	6,000.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

S/NO	NAME OF SCHOOL	NO. OF STUDENTS	AMOUNT PER STUDENT	TOTAL
479	ST JOSEPH CHEPTERIT	1	6,000.00	6,000.00
480	ST MARYS SCHOOL YALA	2	6,000.00	12,000.00
	TOTAL	1325		7,717,257.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

8. BURSARY COLLEGES AND UNIVERSITIES

S/NO	INSTITUTION	NO OF STUDENTS	AMOUNT PER STUDENT	TOTAL
1	UNIVERSITY OF ELDORET	1	6,000.00	6,000.00
2	MASENO UNIVERSITY	2	8,000.00	16,000.00
3	EGERTON UNIVERSITY	1	8,000.00	8,000.00
4	EQUITY BANK (K) LTD (WINGS 2 FLY)			345,779.00
5	ELDORET NATIONAL POLYTECHNIC	2	5,000.00	10,000.00
6	MOI UNIVERSITY	1	7,500.00	7,500.00
7	RAMOGI INSTITUTE OF ADVANCED TECHNOLOGY	1	5,000.00	5,000.00
8	JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE AND TECHNOLOGY	3	5,000.00	15,000.00
9	KCA UNIVERSITY	3	5,000.00	15,000.00
10	KISUMU NATIONAL POLYTECHNIC	6	5,000.00	30,000.00
11	JOMO KENYATTA UNIVERSITY	1	7,500.00	7,500.00
12	CHUKA UNIVERSITY	3	5,000.00	15,000.00
13	MANAGEMENT UNIVERSITY OF AFRICA	1	7,500.00	7,500.00
14	MAWEGO TECHNICAL TRAINING COLLEGE	2	5,000.00	10,000.00
15	SIAYA INSTITUTE OF TECHNOLOGY	1	5,000.00	5,000.00
16	MASENO UNIVERSITY	3	5,000.00	15,000.00
17	UGENYA TEACHERS TRAINING COLLEGE	1	5,000.00	5,000.00
18	EGERTON UNIVERSITY	1	7,500.00	7,500.00
19	ST PAULS UNIVERSITY	1	7,500.00	7,500.00
20	GREAT LAKES UNIVERSITY	1	7,500.00	7,500.00
21	BONDO TTC	1	5,000.00	5,000.00
22	KENYA INSTITUTE OF HIGHWAY AND BUILDING TECHNOLOGY	1	5,000.00	5,000.00
23	KMTC KISUMU	1	5,000.00	5,000.00
24	UNIVERSITY OF NAIROBI	1	7,500.00	7,500.00
25	UNIVERSITY OF ELDORET	1	7,500.00	7,500.00
26	NAIROBI EAST DICECE	1	5,000.00	5,000.00
27	NAZARENE UNIVERSITY	1	7,500.00	7,500.00
28	MASENO UNIVERSITY	1	7,500.00	7,500.00
29	UNIVERSITY OF NAIROBI	1	7,500.00	7,500.00
30	KENYA MEDICAL COLLEGE KAPKATET	1	5,000.00	5,000.00
31	KISUMU NATIONAL POLYTECHNIC	2	5,000.00	10,000.00
	TOTAL	47		618,279.00

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY***
Reports and Financial Statements
For the year ended June 30, 2020

9. PRIOR YEAR ADJUSTMENTS

Prior year adjustments is made up of:

Reversed cheques that were charged in financial year 2018/2019 but were not presented to the bank hence they became stale. List provided below

5-5

7-7