

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY	
PAPER LAID	
DATE: 23 FEB 2022	DAY: Wed.
TABLED BY:	The majority whip Hon. E. Wangwe, MP.
CLERK-AT THE TABLE:	Benson Inzovu.

REPORT

OF

THE AUDITOR-GENERAL

ON

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

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

Revised Template 30th June 2020



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -KISUMU EAST
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)**

Table of Content

Page

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES.....	9
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING .	13
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	25
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- KISUMU EAST CONSTITUENCY</i>	26
VII. STATEMENT OF RECEIPTS AND PAYMENTS	27
VIII. STATEMENT OF ASSETS AND LIABILITIES	28
IX. STATEMENT OF CASHFLOW	29
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	30
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	32
XII. SIGNIFICANT ACCOUNTING POLICIES	37
XIII. NOTES TO THE FINANCIAL STATEMENTS	41
IX PROGRESS ON FOLLOW UP OF AUDITORS RECOMMENDATIONS	68

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

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

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

Core Values

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

(b) Key Management

The NGCDF Kisumu East 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	Rotich Kiptoon
2.	Sub-County Accountant	Kenneth Menge
3.	Chairman NGCDFC	Jackton Acholla
4.	Member NGCDFC	Donna Otieno
5.	Member NGCDFC	Charles Okello

(d) Fiduciary Oversight Arrangements

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

P.O. Box 3618-40100

Kisumu East NGCDF Office

KONDELE KIBOS ROAD next to Kunya primary school

Kisumu, KENYA

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KISUMU EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

NGCDF Kisumu East Constituency Contacts

Telephone: (254) 720331900

E-mail: cdfkisumueast@ngcdf.go.ke

Website: www.cdf.go.ke

(f) NGCDF Kisumu East Constituency Bankers

Equity Bank Ltd

Kisumu

P.O. Box 3621

Kenya

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

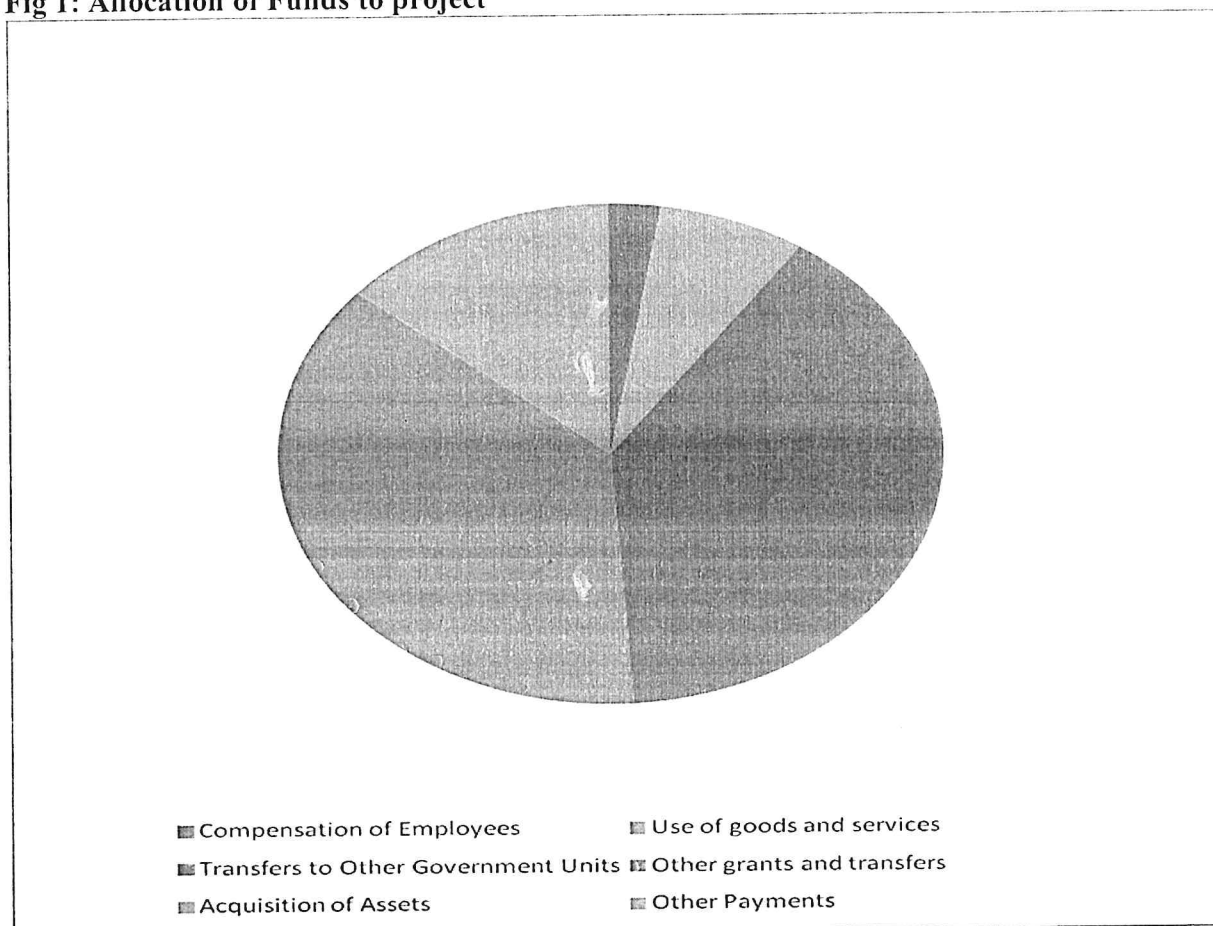
It is my pleasure to present to you the annual report and financial statement for the year ended June 30, 2020. During the year under review, the entity was allocated Kshs 137,367,724.14 which represents a 14% increase in allocation from the previous year. Our performance is generally impressive and we have been able to offer more services to our constituents.

However, the NG-CDF Board did not release all the funds within the financial year hence delayed the implementation of some projects and COVID 19 were but a few of some challenges experienced. With these funds, we have been able to initiate and complete a number of projects. Our focus in the year was improvement of educational infrastructure where close to 60% of the funds were allocated to these initiatives.

Overall utilization of funds stood at 63.7% as compared to 55.5% in the year 2018/19. This was an increase compared to 2018/19 year.

With my team our aim is to leverage the utilization of funds to ensure that the constituency is able to develop as quickly as possible while ensuring transparency and accountability in all our activities.

Fig 1: Allocation of Funds to project



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

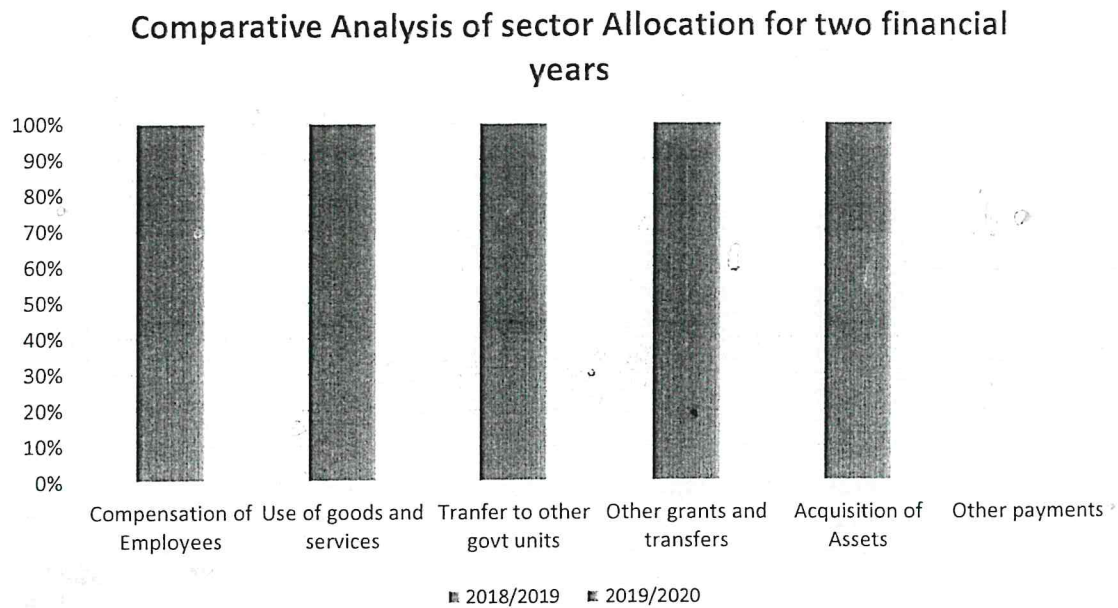


Fig 2: Analysis of Allocation per sector



Fig. 3: Construction of 12 no classrooms at Dago primary school.



Fig. 4: Construction of 2 no classrooms at Tido primary school.

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



Fig. 5: Construction of 8 no classrooms at Nyalunya secondary School

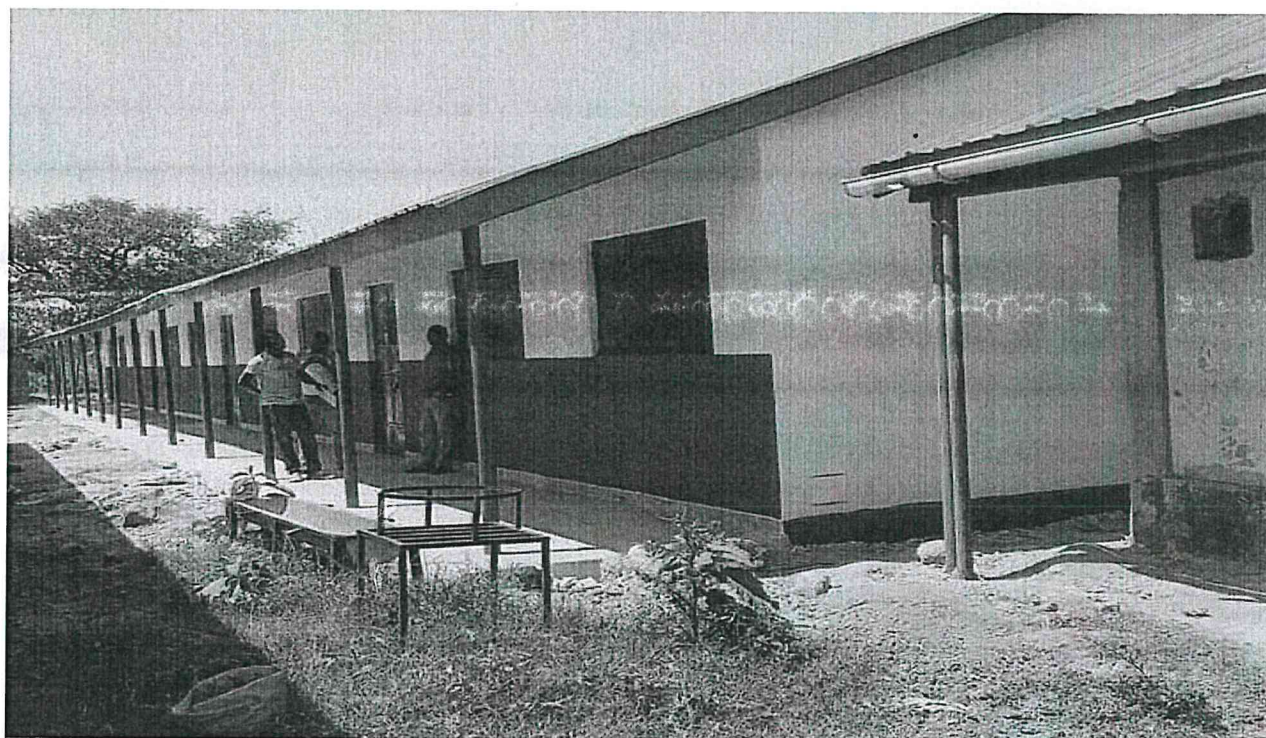


Fig 6: Construction of 4 no classrooms at nyatege primary school

Sign.....

Jackton Odhiambo Achola.

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 East Constituency's 2018-2022 plan 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:

Constituency Program	Objective	Outcome	Indicator	Performance
Education Accessibility	To Improve access, affordability and availability of quality education	• Adequate and conducive environment	- number of usable physical infrastructure	- In FY 19/20 - Number of classrooms

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KISUMU EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Constituency Program	Objective	Outcome	Indicator	Performance
	to all school going children.	<p>in terms of classrooms, library, laboratories, dormitories, halls to be used outcomes.</p> <ul style="list-style-type: none"> Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions 	<p>build in primary, secondary, and tertiary institutions</p> <ul style="list-style-type: none"> number of bursary beneficiaries at all levels 	<p>rehabilitated to standard 19</p> <ul style="list-style-type: none"> Number of new classrooms constructed in both primary and secondary schools 8 Number of schools with improved/rehabilitated fence 2 Purchased land for 1 primary school.
Security	To enhance security within the constituency	Improved security and provision of services to constituents within the constituency	<ul style="list-style-type: none"> Number of chief, ACC, DCC, assistant chief offices constructed. Number of police posts, stations constructed or rehabilitated 	
Environment	To promote environment sustainability in		Number of trees planted	

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

Constituency Program	Objective	Outcome	Indicator	Performance
	the constituency		Number of Biogas(green environment) projects	
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			
Intutional 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 	<ul style="list-style-type: none"> - Work plans, reports, accountabilities, - Board minutes, resolutions, evaluation report 	<ul style="list-style-type: none"> - 9 staff employed. - 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 EAST CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020**

Constituency Program	Objective	Outcome	Indicator	Performance
		circumstances		
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 East 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 east 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 East 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 East NGCDF recognizes its role in society's development and progress.

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

Kisumu East 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 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 East 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 East NGCDF staff. It will be provided to all individuals working for or representing Kisumu East 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 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

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

Reports and Financial Statements

For the year ended June 30, 2020

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

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 East 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 East NGCDF encourages students interested in internship programs to apply through their respective institutions.

Consultants

- A consultant engaged by Kisumu East 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.

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

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 East 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.

Compassionate Leave

- Compassionate leave is an entitlement granted by management of Kisumu East 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

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

Reports and Financial Statements

For the year ended June 30, 2020

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 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 East NGCDF does not discriminate in employment opportunities or practices because of race, colour, ethnicity, religion, sex, national origin, age or disability. Kisumu east 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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KISUMU EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

- Kisumu East 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

Recruitment Procedure

- The Fund Account Manager declares vacancies within the office through the NGCDFC; 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 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

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

- 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 EAST 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
- Involving the public to ensures 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 carryout 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

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

Reports and Financial Statements

For the year ended June 30, 2020

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

Approval of the financial statements

The NGCDF-Kisumu East Constituency financial statements were approved and signed by the Accounting Officer on 05.05 2021.



Fund Account Manager

Name: Roch Kipton

KISUMU EAST NATIONAL GOVERNMENT
CONSTITUENCY DEVELOPMENT FUND
FUND ACCOUNT MANAGER
P.O. BOX 3618 - 40100, KISUMU



Sub-County Accountant

Name: Kenneth Munge
ICPAK Member Number: 24748

SUB-COUNTY ACCOUNTANT
KISUMU EAST

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

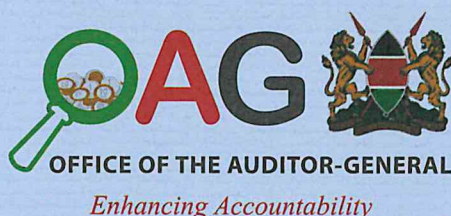
Reports and Financial Statements

For the year ended June 30, 2020

**REPORT OF THE INDEPENDENT AUDITORS ON THE *NGCDF- KISUMU EAST
CONSTITUENCY***

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KISUMU EAST 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 East Constituency as set out on pages 27 to 63, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kisumu East 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 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Understatement of Receipts

The statement of receipts and payments shows total receipts of Kshs.123,040,876. However, the supporting schedule provided had an amount of Kshs.123,267,743 resulting in an unexplained and unreconciled difference of Kshs.226,867. Consequently, the completeness of receipts balance of Kshs.123,040,876 for the year ended 30 June, 2020 could not be confirmed.

2.0 Unsupported Fuel Expenditure

As disclosed in Note 5 to the financial statements, the statement of receipts and payments shows an amount of Kshs.10,933,513 under use of goods and services, which includes an expenditure of Kshs.885,000 relating to supply of fuel from a local supplier. However, the detailed orders and fuel register in support of fuel expenses amounting to Kshs.550,000 were not provided. In addition, there was no proper fuel statement from

the dealer showing details of the fuel consumed by the Fund to support the invoices requesting for payments. Further, a payment voucher of Kshs.200,000 out of a total of Kshs.550,000 was not supported by a local purchase order.

Consequently, the validity, accuracy and propriety of the expenditure of Kshs.550,000 for the year ended 30 June, 2020 could not be confirmed.

3.0 Other Grants and Transfers

3.1 Unsupported Emergency Funds - Nyalunya Secondary School

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers amount of Kshs.35,213,517. This amount includes an emergency projects' expenditure amounting to Kshs.3,324,017. Included under the emergency projects is the construction of a one storey building with four classrooms at Nyalunya Secondary School amounting to Kshs.1,000,000. However, it was noted this did not meet the criteria for an emergency project as stipulated by Section 8(3) of the National Government Constituencies Development Fund Act, 2015 which states that an emergency shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

Consequently, the propriety of the expenditure of Kshs.1,000,000 for the year ended 30 June, 2020 could not be confirmed.

4.0 Transfer to Other Government Entities

4.1 Lack of Ownership Documents for Purchased Land

The statement of receipts and payments reflects a transfer to other government entities amount of Kshs.67,610,477. Further, the amount includes transfer to primary schools amounting to Kshs.39,333,450 which relates to projects funded by the Fund in primary schools. The Management disbursed Kshs.500,000 to Nyatege Primary School for purchase of land. However, copy of the title deed or ownership documents for the land were however not provided.

In the circumstance, the value for money and accuracy of the expenditure of Kshs.500,000 for the year ended 30 June, 2020 and the ownership of the land could not be confirmed.

4.2 Over-Expenditure on Fencing Project

Included in the transfer to Primary Schools amount of Kshs.39,333,450 is funding for a fencing project at Dago Primary School. The approved amount for the project as per the budget was Kshs.600,000 and the same was transferred to the school's project management committee account. Review of available documents in support of the project, revealed that a local company which was awarded the contract to implement the project at a cost of Kshs.809,514 had been paid the full amount as at the time of the audit.

It is however not clear why the company was paid more than the budgeted amount for the project resulting in an over-expenditure of Kshs.209,514. Further, no authority for the reallocation of funds was provided to cover the excess expenditure of Kshs.209,514.

Consequently, the validity, accuracy and propriety of the expenditure of Kshs.209,514 for the period ended 30 June, 2020 could not be confirmed.

5.0 Cash and Cash Equivalents

5.1 Bank Reconciliation Statements – Uncleared Items

The statement of assets and liabilities shows a cash and cash equivalents balance of Kshs.10,899,970. The bank reconciliation statement for the month of June, 2020 shows receipts in bank statement not yet recorded in cashbook amounting to Kshs.226,000. It is not clear why these items have not been entered in the cashbook months after their receipt in the bank statements. Further, there are also payments in bank statement not yet posted in cashbook amounting to Kshs.65,000 and it is not clear under what circumstances these payments were made without recording them in the cashbook.

In addition, available information reveals that receipts amounting to Kshs.138,000 were excluded from the cash and cash equivalents were also not recognized as income in the statement of receipts and payments under other receipts.

Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.10,899,970 as at 30 June, 2020 could not be confirmed.

5.2 Unsupported Project Management Committee (PMC) Bank Account Balances

Note 17.4 to the financial statements shows PMC bank account balances amounting to Kshs.42,106,838 for fifty-one (51) projects. However, bank confirmation certificates from sixteen (16) projects were not provided for audit review.

Consequently, the accuracy, validity and completeness of PMC account balance of Kshs.42,106,838 could not be confirmed.

6.0 Unsupported Retention Money

The statement of assets and liabilities shows a retention balance of Kshs.226,867. Included in this retention amount as disclosed under Note 12A to the financial statements is retention money for a local supplier. During the audit, contract documents for this company, interim certificates and payments vouchers relating to this figure were not provided for audit review.

Consequently, the completeness, accuracy, and propriety of the retention balance of Kshs.226,867 as at 30 June, 2020 could not be confirmed.

7.0 Incomplete Fixed Assets Register

Annex 4 to the financial statements – summary of fixed asset register shows a total assets' historical cost of Kshs.56,354,870. However, the asset register is incomplete as it did not reflect the cost of motor vehicles under the ownership of the Fund.

Further, it was also noted that the following motor cycles had private registration numbers yet available information showed that they are the property of National Government Constituencies Development Fund - Kisumu East Constituency.

Asset Name	Category Name	Registration No.	Purchase Date	State
Motor cycles	Motor Vehicle	KBE 003J	01 Sept. 2009	In Use
Motor cycles	Motor Vehicle	KBE 577F	01 Sept. 2009	In Use
Motor cycles	Motor Vehicle	KBE 954F	01 Sept. 2009	In Use

Consequently, the accuracy, completeness, and the ownership of fixed assets reported in the financial statement could not be ascertained as at 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 East Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation - recurrent and development reflects final receipts budget and actual on comparable basis of Kshs.203,079,673 and Kshs.133,485,082 respectively resulting to an under-funding of Kshs.69,594,591 or 34% of the budget. Similarly, the Fund expended Kshs.122,811,979 against an approved budget of Kshs.203,079,673 resulting to an under-expenditure of Kshs.80,267,694 or 40% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the constituents of Kisumu East Constituency.

Further, the summary statement shows that the Fund spent an amount of Kshs.10,933,513 on the use of goods and services expenditure component against a budgeted amount of Kshs.9,139,920 thereby resulting in an over-expenditure of Kshs.1,793,593 or 20%. It is not clear how the Fund was able to finance the over-expenditure as the approval for the same was not provided.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report. I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Delay in Disbursement of Funds

Available information revealed that Kisumu East Constituency was allocated a total of Kshs.137,367,724 in the financial year 2019-2020. However, out of the annual allocation, only Kshs.68,000,000 was disbursed to the constituency during the year leaving a balance of Kshs.69,367,724 that was disbursed to the constituency after the closure of the financial year. This is contrary to Section 39(2) of the National Government Constituencies Development Fund Act, 2015 which requires that funds allocated to constituencies be disbursed to constituencies in four equal instalments.

2.0 Irregular Purchase of Classroom Desks

Included in the transfer to primary schools as disclosed in Note 6 to the financial statements of Kshs.39,333,450 is an amount for the purchase of desks awarded to a local supplier. A total of Kshs.2,901,955 was paid to the supplier in the year under review. It was observed that there was no Project Management Committee (PMC) appointed for this project as required by Section 15 of National Government Constituencies Development Fund Act, 2015.

Consequently, the Management was in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual

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 governance.

In preparing the financial statements, Management is responsible for assessing the Funds 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 Fund's 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 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 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 skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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

09 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**KISUMU EAST CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****VI. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	123,040,876	65,879,310
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		123,040,876	65,879,310
PAYMENTS			
Compensation of employees	4	3,554,472	3,464,465
Use of goods and services	5	10,933,513	8,903,827
Transfers to Other Government Units	6	67,610,477	34,236,000
Other grants and transfers	7	35,213,517	26,262,655
Acquisition of Assets	8	5,500,000	7,173,420
Other Payments	9	-	-
TOTAL PAYMENTS		122,811,979	80,040,367
SURPLUS/(DEFICIT)		228,896	(14,161,057)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KISUMU EAST Constituency financial statements were approved on 05.05 2021 and signed by:


Fund Account ManagerName: Rotich Kiptoo

KISUMU EAST NATIONAL GOVERNMENT
CONSTITUENCY DEVELOPMENT FUND
FUND ACCOUNT MANAGER
P.O. BOX 3618 - 40100, KISUMU


National Sub-County AccountantName: Benneth Menge
ICPAK Member Number: 24748

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

Reports and Financial Statements

For the year ended June 30, 2020

VII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	10,899,970	10,444,206
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		10,899,970	10,444,206
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		10,899,970	10,444,206
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	226,867	-
Deposits (Gratuity)	12B	-	-
TOTAL FINANCIAL LIABILITIES		-	-
NET FINANCIAL ASSETS		10,673,103	10,444,206
REPRESENTED BY			
Fund balance b/fwd.	13	10,444,206	24,605,263
Prior year adjustments	14	-	-
Surplus/Deficit for the year		228,896	(14,161,057)
NET FINANCIAL POSITION		10,673,102	10,444,206

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KISUMU EAST Constituency financial statements were approved on 05.10.2021 and signed by:


Fund Account Manager

Name: Rotich Kiptoo

KISUMU EAST NATIONAL GOVERNMENT
CONSTITUENCY DEVELOPMENT FUND
FUND ACCOUNT MANAGER
P.O. BOX 3618 - 40100, KISUMU


National Sub-County Accountant

Name: Kenneth Muge
ICPAK Member Number: 24748
SUB-COUNTY ACCOUNTANT

KISUMU EAST

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KISUMU EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

VIII. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	123,040,876	65,879,310
Other Receipts	3	-	-
Total receipts		123,040,876	65,879,310
Payments for operating expenses			
Compensation of Employees	4	3,554,472	3,464,465
Use of goods and services	5	10,933,513	8,903,827
Transfers to Other Government Units	6	67,610,477	34,236,000
Other grants and transfers	7	35,213,517	26,262,655
Other Payments	9	-	-
Total payments		117,311,979	72,866,947
Total Receipts Less Total Payments		5,728,897	(6,987,637)
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	226,867	-
Prior year adjustments	14	-	-
Net Adjustments		226,867	-
Net cash flow from operating activities		5,955,763	(6,987,637)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	5,500,000	7,173,420
Net cash flows from Investing Activities		(5,500,000)	(7,173,420)
NET INCREASE IN CASH AND CASH EQUIVALENT		455,763	(14,161,057)
Cash and cash equivalent at BEGINNING of the year	13	10,444,206	24,605,263
Cash and cash equivalent at END of the year		<u>10,899,969</u>	<u>10,444,206</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KISUMU EAST Constituency financial statements were approved on 05-05 2021 and signed by:

Fund Account Manager

Name: Esther Kipkoech

KISUMU EAST NATIONAL GOVERNMENT
CONSTITUENCY DEVELOPMENT FUND
FUND ACCOUNT MANAGER
P.O. BOX 3618 - 40100, KISUMU

29

National Sub-County Accountant

Name: Henrich Munge
ICPAK Member Number: 24748

SUB-COUNTY ACCOUNTANT
KISUMU EAST

IX. 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 NGCDF Board	137,367,724	65,485,082	202,852,806	133,485,082	69,367,724	65.80%
Proceeds from Sale of Assets			0			
Other Receipts (AIA)		226,867	226,867		226,867	0.00%
TOTAL RECEIPTS	137,367,724	65,711,949	203,079,673	133,485,082	69,594,591	65.70%
PAYMENTS						
Compensation of Employees	3,194,000	1,599,103	4,793,103	3,554,472	1,238,631	74.16%
Use of goods and services	9,095,483	44,437	9,139,920	10,933,513	-1,793,593	119.62%
Transfers to Other Government Units	60,100,000	23,332,322	83,432,322	67,610,477	15,821,845	81.04%
Other grants and transfers	47,478,241	33,461,839	80,940,080	35,213,517	45,726,563	43.51%
Acquisition of Assets	17,500,000	6,547,381	24,047,381	5,500,000	18,547,381	22.87%
Other Payments	0	500,000	500,000	0	500,000	0.00%
Unallocated funds	0	226,867	226,867	0	226,867	0.00%
TOTALS	137,367,724	65,711,949	203,079,673	122,811,979	80,267,694	60.47%

(a) All revenues relate to allocation from the NGCDF Board. The utilization of receipts stands at 65.8% because the NGCDFB has only released kshs 68,000,000 which represents 47% of the allocation for the year 2019/2020 and 55,040,876 in respect of 2018/2019 financial year.


- Compensation of employees has a utilization rate of 67.3% because the NGCDF Board has only disbursed 47% of the total funds relating to the financial year. However the adjustments relates to 31% gratuity payable at the end of the contract period.
- Use of goods and services comprise a utilization rate of 85.8% including 999,821 for financial year 2018/2019.

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

- iii. *Transfers to other government units is at 93.3% because NGCDF Board has only disbursed 47% for the financial year 2019/2020 and an amount of 22,348,795 for the financial year 2018/2019.*
- iv. *Other grants of 46.2% includes only 47% for the financial year 2019/2020 and 33,744,735 for 2018/2019 financial year.*
- v. *Acquisition of Assets of 23.6% relates to 47% allocation for 2019/2020 financial year and 5,801,983 for 2018/2019 financial year.*
- vi. *Other payments of 0% relates to unspent amounts of audit fees.*

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

The NGCDF-KISUMU EAST Constituency financial statements were approved on 05.05 2021 and signed by:



Fund Account Manager

Name: Dotun Kiploor

**KISUMU EAST NATIONAL GOVERNMENT
CONSTITUENCY DEVELOPMENT FUND
FUND ACCOUNT MANAGER
P.O. BOX 3618 - 40100, KISUMU**



Sub-County Accountant

Name: Kenneth Mwangi

ICPAK Member Number: 24748

SUB-COUNTY ACCOUNTANT

KISUMU EAST

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

Reports and Financial Statements

For the year ended June 30, 2020

X. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
ADMINISTRATION AND RECURRENT					
EMPLOYEE SALARIES	3,119,000.00	1,599,103.00	4,718,103.00	3,479,472.00	1,238,631.00
GOODS AND SERVICES	3,000,000.00	14,635.00	3,014,635.00	2,452,571.00	562,064.00
NSSF	75,000.00	-	75,000.00	75,000.00	-
NHIF	-	-	-	-	-
COMMITTEE EXPENSES	1,994,817.76	12,442.00	2,007,259.76	2,424,400.00	- 417,140.24
Sub-Total	8,188,817.76	1,626,180.00	9,814,997.76	8,431,443.00	1,383,554.76
MONITORING AND EVALUATION					
GOODS AND SERVICES	1,000,665.00	6,360.00	1,007,025.00	1,657,794.00	- 650,769.00
COMMITTEE EXPENSES	2,000,000.00	11,000.00	2,011,000.00	2,443,198.00	- 432,198.00
CD/PMC BUILDING	1,100,000.00	-	1,100,000.00	1,955,550.00	- 855,550.00
Sub-Total	4,100,665.00	17,360.00	4,118,025.00	6,056,542.00	- 1,938,517.00
EMERGENCY					
EMERGENCY PROJECTS	7,198,241.38	2,848,181.00	10,046,422.38	3,324,017.00	6,722,405.38
Sub-Total	7,198,241.38	2,848,181.90	10,046,422.38	3,324,017.00	6,722,405.38
BURSARY					
BURSARY SECONDARY SCHOOLS	15,400,000.00	23,103,883.00	38,503,883.00	19,495,000.00	19,008,883.00
BURSARY TERTIARY SCHOOLS	9,600,000.00	2,890,116.00	12,490,116.00	8,705,000.00	3,785,116.00
BURSARY SPECIAL SCHOOLS	1,000,000.00	1,000,000.00	2,000,000.00	-	2,000,000.00
Sub-Total	26,000,000.00	26,993,999.00	52,993,999.00	28,200,000.00	24,793,999.00

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

SPORTS						
SPORTS	-	-	-	-	-	-
DR ALOO GUMBI SEC SCHOOL (SPECTATOR STAND CONSTRUCTION)	1,740,000.00	-	1,740,000.00	489,500.00	1,250,500.00	
OBWOLO PLAYING FIELD	-	1,500,000.00	1,500,000.00	1,500,000.00	-	
CONSTITUENCY TOURNAMENT	-	12,500.00	12,500.00	-	12,500.00	
Sub-Total	1,740,000.00	1,512,500.00	3,252,500.00	1,989,500.00	1,263,000.00	
ENVIRONMENT						
ENVIRONMENT PROJECTS	-	712,045.00	712,045.00	-	1,412,045.00	
6.1 10000LTS WATER TANK (BUKNA SEC SCH)	120,000.00	-	120,000.00	-	120,000.00	
6.2 2,10000LTS WATER TANK (DAGO PRI SCH)	200,000.00	-	200,000.00		200,000.00	
6.3 1000SEEDLINGS PURCHASE (GP OWITI SEC)	100,000.00	-	100,000.00		100,000.00	
6.4 10000LTS WATER TANK (GITA POLICE POST)	120,000.00	-	120,000.00	-	120,000.00	
2,10000LTS WATER TANK (NG-CDF OFFICE)	240,000.00	-	240,000.00	-	240,000.00	
6.5 10000LTS WATER TANK (KUNYA PRI SCH)	120,000.00	-	120,000.00	-	120,000.00	
6.6 10000LTS WATER TANK (NYALUNYA SEC SCH)	120,000.00	-	120,000.00	-	120,000.00	
6.7 1000SEEDLINGS PURCHASE (RENJA SEC)	100,000.00	-	100,000.00		100,000.00	
6.8 1000SEEDLINGS PURCHASE (SR CHIEF ONUNGA SCH FOR THE DEAF)	100,000.00	-	100,000.00		100,000.00	
6.9 1200SEEDLINGS PURCHASE (ST ALBERT)	100,000.00	-	100,000.00		100,000.00	

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

Reports and Financial Statements

For the year ended June 30, 2020

ANGIRA SEC SCHOOL)							
6.1.1 1200SEEDLINGS PURCHASE (ST PETERS KINDU SEC SCHOOL)	100,000.00	-	100,000.00				100,000.00
6.9.2 10000LTS WATER TANK (WANDIEGE PRI SCHOOL)	120,000.00	-	120,000.00				120,000.00
6.9.3 KUNYA PRIMARY SCHOOL		700,000	700,000			700,000.00	-
Sub-Total	1,540,000.00	1,412,045.00	2,952,045.00			700,000.00	2,252,045.00
PRIMARY SCHOOL PROJECTS							
7.1 DAGO PRIMARY SCHOOL	6,000,000.00	-	6,000,000.00			6,000,000.00	-
7.2 DAGO PRIMARY SCHOOL (240 DESKS)	1,800,000.00	1,050,000.00	2,850,000.00			2,134,655.00	715,345.00
7.3 KUNYA PRIMARY SCHOOL	500,000.00	-	500,000.00			500,000.00	-
7.4 ST JOHN MASAWA PRIMARY SCHOOL	500,000.00	-	500,000.00			500,000.00	-
7.5 BUOYE PRIMARY SCHOOL	2,200,000.00	-	2,200,000.00			2,200,000.00	-
7.6 NYATEGE PRIMARY SCHOOL	5,400,000.00	-	5,400,000.00			5,400,000.00	-
7.7 ORONGO PRIMARY SCHOOL	2,700,000.00	-	2,700,000.00			2,700,000.00	-
7.8 OGANGO PRIMARY SCHOOL	4,000,000.00	-	4,000,000.00			4,000,000.00	-
7.9 TIDO PRIMARY SCHOOL	500,000.00	-	500,000.00			500,000.00	-
7.9.1 DAGO PRIMARY SCHOOL	-	6,500,000.00	6,500,000.00			6,500,000.00	-
7.9.2 OBWOLO PRIMARY	-	500,000.00	500,000.00			500,000.00	-

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

7.9.3 WANDIEGE PRIMARY SCHOOL	-	2,000,000.00	2,000,000.00	2,000,000.00	-
7.9.4 ORIANG PRIMARY SCHOOL	-	1,000,000.00	1,000,000.00	1,000,000.00	-
7.9.5 OKAGO PRIMARY SCHOOL	-	2,100,000.00	2,100,000.00	2,100,000.00	-
7.9.6 NYATEGE PRIMARY SCHOOL	-	500,000.00	500,000.00	500,000.00	-
7.9.7 DAGO PRIMARY SCHOOL (LAND)	-	1,400,000.00	1,400,000.00	1,400,000.00	-
7.9.8 DAGO PRIMARY SCHOOL (FENCING)	-	600,000.00	600,000.00	600,000.00	-
WANDIEGE PRIMARY SCHOOL	-	798,795.00	798,795.00	1,138,250.00	-
BUNGU PRIMARY SCHOOL	-	43,500.00	43,500.00	-	43,500.00
NYALUNYA PRIMARY SCHOOL	-	19,500.00	19,500.00	-	19,500.00
Sub-Total	23,600,000.00	16,511,795.00	40,111,795.00	39,333,450.00	778,345.00
SECONDARY SCHOOL PROJECTS					
KIBOS GIRLS SEC SCHOOL	15,000,000.00	-	15,000,000.00	10,000,000.00	5,000,000.00
KISUMU EAST TECH INST	10,000,000.00	-	10,000,000.00	-	10,000,000.00
NYALUNYA SEC SCHOOL	3,500,000.00	-	3,500,000.00	3,500,000.00	-
NYALUNYA SEC SCHOOL	-	4,677,027.20	4,677,027.20	4,677,027.20	-
ST DOMINIC BUKNA SEC SCHOOL	8,000,000.00	-	8,000,000.00	8,000,000.00	-
ST ALLOYS MAYENYA SEC SCHOOL	-	2,100,000.00	2,100,000.00	2,100,000.00	-
GOT NYABONDO SEC SCHOOL	-	43,500.00	43,500.00	-	43,500.00
Sub-Total	36,500,000.00	6,820,527.20	43,320,527.20	28,277,027.20	15,043,500.00
SECURITY PROJECTS					
10.1 GITA POLICE POST	1,000,000.00	-	1,000,000.00	1,000,000.00	-

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

Reports and Financial Statements

For the year ended June 30, 2020

10.1 GITA POLICE POST	1,000,000.00	-	1,000,000.00	1,000,000.00	-
10.2 OBWOLO CHIEF'S CAMP (CHIEF'S OFFICE)	-	350,000.00	350,000.00	-	350,000.00
10.3 OBWOLO CHIEF'S CAMP(FENCING)	-	300,000.00	300,000.00	-	300,000.00
10.4 KIBOS POLICE STATION	10,000,000.00	-	10,000,000.00	-	10,000,000.00
DCC FURNITURE	-	45,113.00	45,113.00	-	45,113.00
Sub-Total	11,000,000.00	695,113.00	11,695,113.00	1,000,000.00	10,695,113.00
OTHERS					
ICT HUBS			-	-	-
STRATEGIC PLAN			-	-	-
ACQUISITION OF ASSETS	17,500,000.00	6,547,381.00	24,047,381.00	5,500,000.00	18,547,381.00
AUDIT FEE	-	500,000.00	500,000.00	-	500,000.00
Sub-Total	17,500,000.00	7,047,381.00	24,547,381.00	5,500,000.00	19,047,381.00
Unallocated Funds	-	226,867.00	226,867.00		226,867.00
GRAND TOTALS	137,367,724.14	65,711,949.10	203,079,672.34	122,811,979.20	80,267,693.14

(NIB: 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)

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits 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 EAST 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 EAST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
B005051	1	-	11,379,310.35
B030078	2	-	10,000,000.00
B030453	3	-	13,000,000.00
B006399	4	-	7,000,000.00
B030453	5	-	13,000,000.00
A699139	6	-	11,000,000.00
B042693	7	-	500,000.00
B047219	1	55,040,875.50	
B047480	2	4,000,000.00	-
B041484	3	20,000,000.00	-
B047934	4	6,000,000.00	-
B049327	5	14,000,000.00	-
B104352	6	24,000,000.00	-
TOTAL		123,040,875.50	65,879,310.35

2. PROCEEDS FROM SALE OF ASSETS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU EAST 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	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
REVERSALS	-	-
REVERSALS	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Description		
	Kshs	Kshs
Basic wages of temporary employees	2,470,632.00	2,348,325.00
Basic wages of casual labor	-	-
Personal allowances paid as part of salary		
House allowance	348,000.00	348,000.00
Transport allowance	132,000.00	132,000.00
Leave allowance	90,000.00	140,000.00
Other personnel payments	384,000.00	379,500.00
Employer contribution to NSSF	129,840.00	116,640.00
Gratuity-contractual employees	-	-
TOTAL	3,554,472.00	3,464,465.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU EAST 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	56,600.00	347,000.00
Electricity	50,537.00	129,555.00
Water & sewerage charges	-	2,600.00
Office rent	-	-
Communication, supplies and services	79,000.00	289,000.00
Domestic travel and subsistence	5,000.00	305,400.00
Printing, advertising and information supplies & services	58,598.00	143,558.00
Rentals of produced assets	-	-
Training expenses	2,057,400.00	1,526,980.00
Hospitality supplies and services	4,550.00	-
Other committee expenses	746,400.00	580,500.00
Committee allowance	3,618,000.00	990,500.00
Insurance costs	-	-
Specialised materials and services	249,500.00	1837,000.00
Office and general supplies and services	1,704,058.00	605,315.00
Fuel, oil & lubricants	885,000.00	634,399.00
Other operating expenses	296,300.00	252,950.00
Bank service commission and charges	124,770.00	147,695.00
Other Operating Expenses	-	-
Security operations	665,280.00	723,840.00
Routine maintenance - vehicles and other transport equipment	332,520.00	343,535.00
Routine maintenance- other assets	-	44,000.00
Total	10,933,513.00	8,903,827.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU EAST 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		
Transfers to primary schools (see attached list)	39,333,450.00	28,036,000.00
Transfers to secondary schools (see attached list)	28,277,027.20	6,200,000.00
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
TOTAL	67,610,477.20	34,236,000.00

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	19,495,000.00	2,861,000.00
Bursary – tertiary institutions (see attached list)	8,705,000.00	13,443,200.00
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	1,000,000.00	3,710,265.00
Sports projects (see attached list)	1,989,500.00	1,687,500.00
Environment projects (see attached list)	700,000.00	-
Emergency projects (see attached list)	3,324,017.00	3,898,690.00
Total	35,213,517.00	26,262,655.00

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	5,500,000.00	6,938,720.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	234,700.00
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Purchase of other office equipment	-	-
Total	5,500,000.00	7,173,420.00

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	1,750,000
ICT Hub	-	-
	-	
	-	1,750,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU EAST 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
Equity Bank, Kisumu Branch. KISUMU EAST NG-CDF A/C NO 0290262014425	10,899,969.59	10,444,206.29
Total	10,899,969.59	10,444,206.29
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (specify)	-	-
Total	-	-
[Provide cash count certificates for each]		

11: OUTSTANDING IMPRESTS

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

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
FEMS AGENCY LTD	58,082	-
FEMS AGENCY LTD	93,064	-
FEMS AGENCY LTD	75,721	-
Total	226,867	-

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate		
Total	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	10,899,969.59	10,444,206
Cash in hand	-	-
Imprest	-	-
Total	10,899,969.59	10,444,206

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	-	-	-

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)	-	-
Deposit and Retentions held during the year (B)	226,867	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

17. 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	2,023,749	727,981
Others (specify)	-	-
	2,023,749	727,981

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,238,631	1,599,103
Use of goods and services	-1,793,593	44,437
Amounts due to other Government entities (see attached list)	15,821,845	18,655,295
Amounts due to other grants and other transfers (see attached list)	45,726,563	33,461,839
Acquisition of assets	18,547,381	6,547,381
Others (specify)	500,000	5,177,027
Unallocated funds	226,867	226,867
	80,267,694	65,711,949

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	42,106,837.72	24,974,282.06
	42,106,837.72	24,974,282.06

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
Construction of buildings	a	B	C	d=a-c	
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 EAST 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
		a	B	C	d=a-c	
Senior Management						
1.						
Sub-Total						
Middle Management						
2.						
Sub-Total						
Unionisable Employees						
3.						
Sub-Total						
Others (specify)						
4. JAMES ONYANGO OPIO	J	305,250.80	01/10/2020	-	305,250.80	
5. PATRICK YAGAN OWITI	J	227,994.69	01/10/2020	-	227,994.69	
6. WILLIS OCHIENG OBADO	J	263,904.55	01/10/2020	-	263,904.55	
7. MOSES OYUGI	H	217,135.23	01/10/2020	-	217,135.23	
8. JUDITH SALOME	H	217,135.23	01/10/2020	-	217,135.23	
9. CHRYSSENTUS ABIERO	H	217,135.23	01/10/2020	-	217,135.23	
10. JOHN OKEYO	G	179,419.48	01/10/2020	-	179,419.48	
11. KEVIN OWINO NGALA	G	217,135.23	01/10/2020	-	217,135.23	
12. JOHN OTIENO	H	178,639.48	01/10/2020	-	178,639.48	
Sub-Total		2,023,749.92			2,023,749.92	
Grand Total		2,023,749.92			2,023,749.92	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU EAST 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		1,238,631	1,599,103	
GOODS AND SERVICES		-562,064	14,635	
NSSF		-	-	
NHIF		-	-	
COMMITTEE EXPENSES		-	12,442	
Sub-Total		1,383,555	1,626,180	
Use of goods & services				
GOODS AND SERVICES		3,887.00	6,360	
COMMITTEE EXPENSES		99,000.00	11,000	
CD/PC/PMC CAPACITY BUILDING		-	-	
Sub-Total		102,887.00	17,360	
Amounts due to other Government entities				
SECONDARY SCHOOL				
KIBOS GIRLS SEC SCHOOL		5,000,000.00	-	
NYALUNYA SEC SCHOOL		-	-	
KISUMU EAST TECH INST		10,000,000		
ST ALLOYS MAYENYA SEC SCHOOL		-	2,100,000	
GOT NYABONDO SEC SCHOOL		43,500	43,500	
Sub-Total		15,043,500	2,143,500	
PRIMARY SCHOOL				

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU EAST 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
7.1 DAGO PRIMARY SCHOOL			6,500,000	
7.2 DAGO PRIMARY SCHOOL (240 DESKS)		715,345.00	1,050,000	
7.3 NYALUNYA PRIMARY SCHOOL		-	19,500	
7.5 BUNGU PRIMARY SCHOOL		-	43,500	
7.9.2 OBWOLO PRIMARY SCHOOL		-	500,000	
7.9.3 WANDIEGE PRIMARY SCHOOL		-	2,000,000	
7.9.4 ORIANG PRIMARY SCHOOL		-	1,000,000	
7.9.5 OKAGO PRIMARY SCHOOL		-	2,100,000	
7.9.6 NYATEGE PRIMARY SCHOOL		-	500,000	
7.9.7 DAGO PRIMARY SCHOOL (LAND)		-	1,400,000	
7.9.8 DAGO PRIMARY SCHOOL(FENCING)		-	600,000	
7.9.9 WANDIEGE PRIMARY SCHOOL- Desks			798,795	
7.9.10 BUNGU PRIMARY SCHOOL		43,500	43,500	
7.9.11 NYALUNYA PRIMARY SCHOOL		19,500	19,500	
			-	
Sub-Total		778,345.00	16,511,795	
AMOUNTS DUE TO OTHER GRANTS AND OTHER TRANSFERS				
BURSARY				
BURSARY SECONDARY SCHOOLS		19,008,883	23,103,883	
BURSARY TERTIARY SCHOOLS				
		3,785,117.00	2,890,117	
BURSARY SPECIAL SCHOOLS		2,000,000.00	1,000,000	
Sub-Total		24,793,999	26,994,000	
SECURITY				
10.2 OBWOLO CHIEF'S CAMP (CHIEF'S OFFICE)		350,000.00	350,000.00	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU EAST 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
10.3OBWOLO CHIEFS CAMP(FENCING)		300,000.00	300,000.00	
10.4 KIBOS POLICE STATION		10,000,000.00	-	
		45,113.00	45,113	
Sub-Total		10,695,113.00	695,113	
SPORTS				
DR ALOO GUMBI SEC SCHOOL (SPECTATOR STAND CONSTRUCTION)		1,250,500.00	-	
CONSTITUENCY TOURNAMENT		12,500.00		
Sub-Total		1,263,000.00	1,512,500	
ENVIRONMENT				
ENVIRONMENT PROJECTS				
6.1 10000LTS WATER TANK (BUKUNA SEC SCH)		712,045.00	1,412,045	
6.2 2,10000LTS WATER TANK (DAGO PRI SCH)		120,000.00	-	
6.3 1000SEEDLINGS PURCHASE (GP OWITI SEC)		200,000.00	-	
6.4 10000LTS WATER TANK (GITA POLICE POST)		100,000.00	-	
2,10000LTS WATER TANK (NG-CDF OFFICE)		120,000.00	-	
6.5 10000LTS WATER TANK (KUNYA PRI SCH)		240,000.00	-	
6.6 10000LTS WATER TANK (NYALUNYA SEC SCH)		120,000.00	-	
6.7 1000SEEDLINGS PURCHASE (RENIA SEC)		120,000.00	-	
6.8 1000SEEDLINGS PURCHASE (SR CHIEF ONUNGA SCH FOR THE DEAF)		100,000.00	-	
6.9 1200SEEDLINGS PURCHASE (ST ALBERT)		100,000.00	-	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KISUMU EAST 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
6.1.1 1200SEEDLINGS PURCHASE (ST PETERS KINDU SEC SCHOOL)		100,000.00	-	
6.9.2 10000LTS WATER TANK (WANDIEGE PRI SCHOOL)		120,000.00	-	
Sub-Total		2,252,045.00	1,412,045	
EMERGENCY				
EMERGENCY PROJECTS		6,722,405	2,848,181	
Sub-Total		6,722,405	2,848,181	
Others (specify)				
ICT HUBS		-	4,677,027	
STRATEGIC PLAN		-	-	
ACQUISITION OF ASSETS		18,547,381.00	6,547,381	
AUDIT FEE		500,000	500,000	
Sub-Total		19,047,381	11,724,408	
Grand Total		80,267,694.00	65,485,082	

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	1,468,600	-	-	1,468,600
Buildings and structures	43,139,379	5,500,000	-	48,639,379
Transport equipment	3,857,017	-	-	3,857,017
Office equipment, furniture and fittings	1,267,575	-	-	1,267,575
ICT Equipment, Software and Other ICT Assets	1,122,299	-	-	1,122,299
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	50,854,870	5,500,000	-	56,354,870

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU EAST 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
AKADO YOUTH POLYTECHNIC	EQUITY	0290264448000	4,811	4,811.00
ALANGO PRIMARY SCHOOL	EQUITY	0290266615670	86,093.87	86,093.87
AYARO PRIMARY SCHOOL	EQUITY	1260298195339	74,616.00	74,616.00
BUOYE PRIMARY SCHOOL	EQUITY	0290299884397	2,074,273.00	1,009,232.00
BWANDA PRIMARY SCHOOL	EQUITY	0290266854359	8,985	8,985.00
DAGO PRIMARY SCHOOL	EQUITY	0290266392714	2,764,779.62	2,860,448.62
DR. ALOO GUMBI SEC SCHOOL	EQUITY	0290264050722	134,335.00	134,335.00
GITA AP CAMP	EQUITY	1260266770898	2,791,840.65	2,285,402.65
KADIJU PRIMARY SCHOOL	NATIONAL	2424360704	-	19,868.35
KIANJA PRIMARY SCHOOL	CORP	01141014694000	-	323,809.70
KIBOS SEC SCHOOL	CORP	01141431407400	10,190,000.00	234,636.00
KINDU PRIMARY SCHOOL	EQUITY	1260298212482	8,524.50	172,508.50
KINDU SEC SCHOOL	KCB	1129368882	3,563.00	8,524.50
KSMEAST NG-CDF	EQUITY	0290267475582	10,973.80	5,572,520.80
KUNYA PRIMARY SCHOOL	CORP	01139494118700	512,000.00	2,030,907.00
MAYENYA PRIMARY SCHOOL	EQUITY	1260161963897	20,420.76	-
MBEME PRIMARY SCHOOL	EQUITY	1260266678026	54,280	-
NYABERA CHIEFS CAMP DVLPT COMM	KCB	1113965452	17,545.35	-
NYALUNYA PRI SCHOOL	CORP	1141295846000	-	3,145.00
NYALUNYA SEC SCHOOL	CORP	01141294527300	37,000.00	2,113,456.00
NYAMASARIA SECONDARY SCHOOL	EQUITY	0290263882112	878	-
NYAMONGE PRIMARY SCHOOL	EQUITY	0290299474900	1,704	-
NYATEGE PRIMARY SCHOOL	EQUITY	0290299919471	2,248,616.90	-
OBINO PRIMARY SCHOOL	EQUITY	0290296380336	5,196	-

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

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
OBINO PRIMARY SCHOOL	EQUITY	0290296380336	5,196	-
OBWOLO AP CAMP	KCB	1145170943	-	-
OBWOLO PLAYING FIELD	EQUITY	0290277303600	117,854.00	-
OGANGO PRIMARY SCHOOL	EQUITY	0290299086592	4,221,239.30	746,821.30
OKAGO PRIMARY SCHOOL	EQUITY	0290297668544	1,078,803.75	-
OKOK PRIMARY SCHOOL	EQUITY	0290266494888	189,124	-
OMUNGI PRIMARY SCHOOL	EQUITY	0290299925389	194,916.85	194,916.85
ORONGO PRIMARY SHOOOL	EQUITY	1260298222885	2,682,282.50	-
ORONGO SEC SCHOOL	CORP	1141295410200	-	26,164.00
OTERA PRIMARY SCHOOL	EQUITY	1260299885750	673,100	-
OTIAK AP CAMP	EQUITY	0290296411381	59,366.50	59,366.50
OYOLA PRIMARY SCHOOL	KCB	1131079949	-	-
RAE KAJULU PRIMARY SCHOOL	COOP	0114129552930 0	-	-
RAE KANYAIKA PRI. SCHOOL	CORP	0113901213930 1	-	2,248.00
RAGUMO CHIEFS CAMP	EQUITY	0290270743881	14,447	53,387.00
RAGUMO PRIMARY SCHOOL	EQUITY	0290299352422	19,583.45	-
RENJA SECONDARY SCHOOL	EQUITY	1260263464427	6,841.2	356,991.20
RWEYA CHIEFS CAMP	CORP	0113449587050 0	-	5,709.50
SENIOR CHIEF ONUNGA SCHOOL	EQUITY	0290266679712	618	60,858.00
ST ALBERT ANGIRA SEC SCHOOL	NATIONAL	2125366701	-	813,079.00
ST ALLOYS MAYENYA SECONDARY SCHOOL	COOP	1141015889100	2,049,000.00	-
ST DOMINIC BUKNA SECONDARY SCHOOL	COOP	1141494487400	7,929,362.00	-
ST FRANCIS NYAMONGE PRIMARY SCHOOL	EQUITY	1260298198853	5,948	-
ST JOHNS MASAWA PRI SCHOOL	EQUITY	1260270546526	414,561.72	2,546,190.72

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

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
SCHOOL				
TIDO PRIMARY SCHOOL	EQUITY	0290264062442	54,985.00	2,101,160.00
WANDIEGE PRIMARY SCHOOL	EQUITY	1260261742733	252,537.00	967,391.00
Total			42,106,837.72	24,974,282.06

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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designati on)	Status: (Resolv ed / Not Resolv ed)	Timefra me: (Put a date when you expect the issue to be resolved)

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

ATTACHMENTS TO NOTES

TRANSFER TO PRIMARY SCHOOLS

NAME OF INSTITUTION	AMOUNT (KSH)DISBURSED 2019/2020	AMOUNT (KSH)DISBURSED 2018/2019
BUOYE PRIMARY SCHOOL	2,200,000.00	500,000.00
BWANDA PRIMARY SCHOOL	-	300,000.00
DAGO PRIMARY SCHOOL	6,000,000.00	4,000,000.00
DAGO PRIMARY SCHOOL	1,795,200.00	2,500,000.00
KADIJU PRIMARY SCHOOL	-	200,000.00
KINDU RC PRIMARY SCHOOL	-	166,000.00
KUNYA PRIMARY SCHOOL	-	200,000.00
KUNYA PRIMARY SCHOOL	500,000.00	2,100,000.00
NYALUNYA PRIMARY SCHOOL	-	170,000.00
OBWOLO PRIMARY SCHOOL	500,000.00	-
OGANGO PRIMARY SCHOOL	4,000,000.00	250,000.00
OMUNGI PRIMARY SCHOOL	-	150,000.00
ORONGO PRIMARY SCHOOL	2,700,000.00	-
SENIOR CHIEF ONUNGA SCHOOL	-	200,000.00
SENIOR CHIEF ONUNGA SCHOOL	-	100,000.00
ST JOHNS MASAWA PRI SCHOOL	-	2,100,000.00
ST MARKS NYABERA PRIMARY SCHOOL	500,000.00	-
TIDO PRIMARY SCHOOL	500,000.00	2,100,000.00
WANDIEGE PRIMARY SCHOOL	-	

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

31	FR. OUDERAA SEC. SCH. FOR THE H.I.- NYANG'OMA	1	4,000
32	FRIENDS BOYS HIGH SCH. - MISIKHU	1	4,000
33	FRIENDS GIRLS HIGH SCH. - IGUNGA	2	8,000
34	FRIENDS SCHOOL KAIMOSI BOYS	1	4,000
35	FRIENDS SCHOOL KAIMOSI GIRLS	1	4,000
36	FRIENDS SCHOOL KIGAMA	1	4,000
37	FRIENDS SCHOOL MBALE	1	4,000
38	FRIENDS SCHOOL TIGOI	11	44,000
39	G.P. OWITI CHIGA MIXED SEC. SCHOOL	2	8,000
40	GAHUMBUWA SECONDARY SCHOOL	1	4,000
41	GAMALENGA SECONDARY SCHOOL	1	4,000
42	HUMA GIRLS SECONDARY SCHOOL	6	24,000
43	JOEL OMINO SECONDARY SCHOOL	2	8,000
44	JOYLAND SPECIAL SEC. SCHOOL	4	16,000
45	KAKAMEGA SCHOOL	1	4,000
46	KANGA HIGH SCHOOL	2	8,000
47	KANYAMEDHA SECONDARY SCHOOL	2	8,000
48	KAPKERER SECONDARY SCHOOL	1	4,000
49	KAPSABET BOYS HIGH SCHOOL	1	4,000
50	KAPSABET HIGH SCHOOL-NANDI	1	4,000
51	KAPSENGERE HIGH SCHOOL	1	4,000
52	KARANDA MIXED SECONDARY SCHOOL	1	4,000
53	KASAGAM SECONDARY SCHOOL	26	104,000
54	KATOLO MIXED SEC. SCHOOL	1	4,000
55	KEBABE GIRLS SECONDARY SCHOOL	1	4,000
56	KEN OBURA SECONADARY SCHOOL	6	24,000
57	KERERI GIRLS HIGH SCHOOL	3	12,000
58	KHWISERO SECONDARY SCHOOL	1	4,000
59	KIBOS SCHOOL FOR THE BLIND	2	8,000
60	KIBOS SPECIAL SECONDARY SCHOOL	1	4,000
61	KIBOS SECONDARY SCHOOL	47	188,000
62	KIPSIGIS GIRLS HIGH SCHOOL	1	4,000
63	KISUMU BOYS HIGH SCHOOL	6	24,000
64	KISUMU DAY HIGH SCHOOL	29	116,000
65	KISUMU SOUTH ADVENTIST SEC. SCH.	1	4,000

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

67	KOCHOGO HIGH SCHOOL	1	4,000
68	KODEROBARA SECONDARY SCHOOL	1	4,000
69	KOMOLORUME MIXED SEC. SCHOOL	1	4,000
70	KORU GIRLS SECONDARY SCHOOL	13	52,000
71	KOWUOR MIXED SECONDARY SCHOOL	1	4,000
72	LIONS HIGH SCHOOL	27	108,000
73	LORETO HIGH SCHOOL LIMURU	1	4,000
74	LUTHERAN CHURCH SPECIAL SCHOOL	2	8,000
75	MAGWAR MODEL BOYS SEC. SCHOOL	1	4,000
76	MALIERA SECONDARY SCHOOL	1	4,000
77	MARANDA HIGH SCHOOL	1	4,000
78	MARY SEAT OF WISDOM BULIMBO GIRLS	1	4,000
79	MASENO SCHOOL	3	12,000
80	MASENO SCHOOL FOR THE DEAF	1	4,000
81	MASOGO MIXED SECONDARY SCHOOL	6	24,000
82	MATONGO BOYS HIGH SCHOOL	1	4,000
83	MBIHI FRIENDS GIRLS HIGH SCHOOL	1	4,000
84	MBITA HIGH SCHOOL	3	12,000
85	MIGINGO GIRLS SECONDARY SCHOOL	7	28,000
86	MIROGI GIRLS SECONDARY SCHOOL	1	4,000
87	MIWANI SECONDARY SCHOOL	2	8,000
88	MOI GIRLS HIGH SCH. - VOKOLI	2	8,000
89	MOI NYABOHANSE GIRLS SEC. SCHOOL	1	4,000
90	MUDAVADI GIRLS HIGH SCHOOL	8	32,000
91	NDIGWA SECONDARY SCHOOL	1	4,000
92	NDIRU MIXED SECONDARY SCHOOL	3	12,000
93	NGERE HIGH SCHOOL	6	24,000
94	NJORO SEC. SCHOOL	1	4,000
95	NYABONDO HIGH SCHOOL	1	4,000
96	NYADENDA MIXED SEC. SCHOOL	1	4,000
97	NYAGONDO MIXED SEC. SCHOOL	1	4,000
98	NYAKACH GIRLS HIGH SCHOOL	10	40,000
99	NYAKOKO SECONDARY SCHOOL	3	12,000
100	NYALUNYA MIXED SEC. SCHOOL	14	56,000
101	NYAMASARIA SECONDARY SCHOOL	7	28,000
102	NYAMBARE SECONDARY SCHOOL	1	4,000

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

101	NYAMASARIA SECONDARY SCHOOL	7	28,000
102	NYAMBARE SECONDARY SCHOOL	1	4,000
103	NYAMIRA BOYS HIGH SCHOOL	2	8,000
104	NYAMIRA GIRLS HIGH SCHOOL	1	4,000
105	NYAMNINIA SECONDARY SCHOOL	1	4,000
106	NYAWARA GIRLS SECONDARY SCHOOL	1	4,000
107	OBER BOYS HIGH SCHOOL	1	4,000
108	OBWOLO SECONDARY SCHOOL	36	144,000
109	OGADA SECONDARY SCHOOL	2	8,000
110	OGENYA GIRLS SECONDARY SCHOOL	1	4,000
111	OKOK MIXED SECONDARY SCHOOL	34	136,000
112	OLARE SECONDARY SCHOOL	1	4,000
113	OLEMBO BOYS SECONDARY SCHOOL	1	4,000
114	OLOOLAIER HIGH SCHOOL	1	4,000
115	OMOYO GIRLS HIGH SCHOOL	1	4,000
116	ONG'YA DISI MIXED HIGH SCHOOL	1	4,000
117	ONJIKO HIGH SCHOOL	5	20,000
118	ORERO BOYS SECONDARY SCHOOL	2	8,000
119	ORIWO BOYS HIGH SCHOOL	2	8,000
120	ORONGO MIXED SECONDARY SCHOOL	2	8,000
121	OTHORO MIXED SECONDARY SCHOOL	2	8,000
122	OTIENO OYOO HIGH SCHOOL	15	60,000
123	OUR LADY OF MERCY GIRLS SEC. SCH.	1	4,000
124	PROF. AYIECHO OBUMBA SEC. SCHOOL	16	64,000
125	RAE GIRLS SECONDARY SCHOOL	21	84,000
126	RALIEW SECONDARY SCHOOL	1	4,000
127	RAMBA BOYS HIGH SCHOOL	8	32,000
128	RANG'ALA BOYS HIGH SCHOOL	1	4,000
129	RENJA MIXED SECONDARY SCHOOL	5	20,000
130	RINGA BOYS HIGH SCHOOL	4	16,000
131	SAWAGONGO HIGH SCHOOL	5	20,000
132	SENATOR OTIENO KAJWANG HIGH SCH.	1	4,000
133	SHADRACK KIMALEL MIXED DAY SEC. SCH.	1	4,000
134	SIGOTI COMPLEX GIRLS SEC. SCHOOL	5	20,000
135	SIMBI MIXED SECONDARY SCHOOL	1	4,000

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

138	SIRONGA GIRLS HIGH SCHOOL	1	4,000
139	ST. ALBERT ANGIRA MIXED SEC. SCHOOL	1	4,000
140	ST. ALBERT'S GIRLS HIGH SCH. - ULANDA	1	4,000
141	ST. ALOYS MAYENYA SEC. SCHOOL	19	80,000
141	ST. ALOYS RERU GIRLS SEC. SCHOOL	1	4,000
143	ST. ANNE'S KISOKO GIRLS HIGH SCH.	1	4,000
144	ST. ANTONY DAGO KOKORE SEC. SCH.	3	12,000
145	ST. AUGUSTINE BOYS HIGH SCH.-MIROGI	1	4,000
146	ST. BARNABAS GIRLS SEC. SCHOOL	6	24,000
147	ST. CECILIA ALUOR GIRLS HIGH SCH.	4	16,000
148	ST. CHARLES LWANGA ICHUNI GIRLS HIGH	2	8,000
149	ST. CLARE'S MARAGOLI GIRLS SEC. SCH.	1	4,000
150	ST. DOMINIC BUKNA SEC. SCHOOL	5	20,000
151	ST. ELIZABETH MARY GIRLS SEC. SCH.	1	4,000
152	ST. FRANCIS RANGALA GIRLS HIGH SCH.	3	12,000
153	ST. GABRIEL'S MINOR SEMINARY SCH.	2	8,000
154	ST. IGNATIUS LOYOLA SEC. SCH. - MAGADI	8	32,000
155	ST. IGNATIUS MUKUMU BOYS HIGH SCH.	3	12,000
156	ST. JOSEPH HIGH SCHOOL - MUMIAS	1	4,000
157	ST. JOSEPHINE BAKHITA GIRLS SEC.	1	4,000
158	ST. JOSEPH'S SCHOOL NYABONDO	8	32,000
159	ST. LUKE'S BOYS HIGH SCHOOL - KIMILILI13255	1	4,000
160	ST. MARK'S KAGILO SEC. SCHOOL	1	4,000
161	ST. MARY'S BURUMBA MIXED SEC. SCH.	1	4,000
162	ST. MARY'S LWAK GIRLS HIGH SCHOOL	3	12,000
163	ST. MARY'S MAGINA GIRLS SEC. SCH.	1	4,000
164	ST. MARY'S NYAMARIMBA GIRLS SEC.	1	4,000
165	ST. MARY'S PRI. SCH. FOR THE DEAF NYANG'OMA	3	12,000
166	ST. MARY'S SCHOOL YALA	4	16,000
167	ST. MATHEWS KANDARIA SEC. SCHOOL	1	4,000
168	ST. ODA SCH. FOR THE BLIND ALUOR	1	4,000
169	ST. PATRICK'S HIGH SCHOOL - ITEN	1	4,000
170	ST. PAUL'S ERUSUI GIRLS HIGH SCH.	1	4,000

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

169	ST. PATRICK'S HIGH SCHOOL - ITEN	1	4,000
170	ST. PAUL'S ERUSUI GIRLS HIGH SCH.	1	4,000
171	ST. PAUL'S LUBINU GIRLS SEC. SCHOOL	1	4,000
172	ST. PETER'S KINDU SEC. SCHOOL	6	24,000
173	ST. PETER'S NANGA MIXED SEC. SCHOOL	2	8,000
174	ST. STEPHEN'S MENERA SEC. SCHOOL	3	12,000
175	ST. THERESA'S GIRLS SEC. SCHOOL	7	28,000
176	ST. VINCENT MIXED SEC. SCHOOL	1	4,000
177	STATE HOUSE GIRLS HIGH SCHOOL	1	4,000
178	SUGAR RESEARCH MIXED SEC. SCHOOL	4	16,000
179	THURDIBUORO MIXED SEC. SCHOOL	7	28,000
180	TIENG'RE MIXED SECONDARY SCHOOL	1	4,000
181	UKWALA HIGH SCHOOL	1	4,000
182	URANGA MIXED SEC. SCHOOL	1	4,000
183	URIRI HIGH SCHOOL	1	4,000
184	VIHIGA FRIENDS HIGH SCHOOL	2	8,000
185	WANG'APALA SECONDARY SCHOOL	3	12,000
186	WESTERN INTERNATIONAL SCH. OF KENYA	1	4,000
187	WITHUR BOYS SECONDARY SCHOOL	2	8,000
188	XAVERIAN SECONDARY SCHOOL	4	16,000
189	HUMA GIRLS SECONDARY SCHOOL	1	4,000
190	ST. ALBERT ANGIRA MIXED SEC. SCHOOL	1	4,000
191	ST. PETERS MUMIAS BOYS HIGH SCH.	2	8,000
192	OBWOLO SECONDARY SCHOOL	1	4,000
193	KABARNET SCH. FOR THE DEAF BLIND	1	4,000
194	MASENO SCHOOL FOR THE DEAF	1	4,000
195	NYAMASARIA SECONDARY SCHOOL	1	4,000
196	BANJA SECONDARY SCHOOL	2	8,000
197	OBWOLO SECONDARY SCHOOL	1	4,000
198	AHERO GIRLS SECONDARY SCHOOL	1	4,000
199	AIC OLAGO ALUOCH ALARA GIRLS SEC. SCH.	1	4,000
200	NYABONDO BOYS HIGH SCHOOL	1	4,000
201	AGORO SARE HIGH SCHOOL	1	4,000
202	OKOK MIXED SECONDARY SCHOOL	3	12,000

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

203	ST. ANNE'S SEC. SCH- OJWANDO	1	4,000
204	ORIWO BOYS HIGH SCHOOL	1	4,000
205	AIC KIPKEIKEI GIRLS HIGH SCHOOL	1	4,000
206	ST. IGNATIUS MUKUMU BOYS HIGH SCHOOL	1	4,000
207	ST CHARLES LWANGA ICHUNI GIRLS H S	1	4,000
208	LUGULU GIRLS H S	1	4,000
209	MARAMBA BOYS HIGH SCHOOL	1	4,000
210	ST JOSEPH NYABIGENA BOYS H S	1	4,000
211	ST. MARY'S SCHOOL- YALA	1	4,000
212	NGERE HIGH SCHOOL	1	4,000
213	ST. MARK'S SECONDARY SCHOOL- OBAMBO	1	4,000
214	ST. FRANCIS RANG'ALA GIRLS SEC. SCHOOL	1	4,000
215	RAE GIRLS HIGH SCHOOL	1	4,000
216	WANG'APALA HIGH SCHOOL	1	4,000
217	USENGE HIGH SCHOOL	1	4,000
218	SINYOLO GIRLS HIGH SCHOOL	1	4,000
219	KORU GIRLS HIGH SCHOOL	1	4,000
220	ST. GABRIEL'S GWASSI GIRLS SEC. SCHOOL	1	4,000
221	MASOGO MIXED SECONDARY SCHOOL	1	4,000
222	AWASI PAG BOYS HIGH SCH.	1	4,000
223	G.E.B. GIRLS HIGH SCHOOL	1	4,000
224	GOGO SECONDARY SCHOOL	1	4,000
225	KASAGAM SECONDARY SCHOOL	1	4,000
226	MUDAVADI GIRLS HIGH SCHOOL- MADZUU	1	4,000
227	MUKUMU GIRLS HIGH SCHOOL	1	4,000
228	KITHING'IISYO SECONDARY SCHOOL	1	4,000
229	GENDIA HIGH SCHOOL	1	4,000
230	ST. JOSEPH RAPOGI HIGH SCHOOL	1	4,000
231	JOMO KENYATTA GIRLS HIGH SCHOOL	1	4,000
232	GENDIA HIGH SCHOOL	1	4,000
233	KISUMU BOYS HIGH SCHOOL	1	4,000
234	CHIANDA HIGH SCHOOL	1	4,000
235	ST. BARNABAS GIRLS HIGH SCH.	1	4,000

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

			6,000.00
131	MADIRA GIRLS HIGH SCHOOL	2	12,000.00
132	MAGINA GIRLS SECONDARY SCHOOL	1	6,000.00
133	MAGUI SECONDARY SCHOOL	1	6,000.00
134	MAGUNGA MIXED SECONDARY SCHOOL	8	48,000.00
135	MAGWAR MODEL BOYS SECONDARY	2	12,000.00
136	MAJIWA BOYS SECONDARY SCHOOL	1	6,000.00
137	MALANGA SECONDARY SCHOOL	1	6,000.00
138	MALAVA BOYS HIGH SCHOOL	3	18,000.00
139	MALIERA BOYS SECONDARY SCHOOL	2	12,000.00
140	MARANDA HIGH SCHOOL	3	18,000.00
141	MARINDI SECONDARY SCHOOL	1	6,000.00
142	MARY SEAT OF WISDOM BULIMBO GIRLS	1	6,000.00
143	MASANA SECONDARY SCHOOL	1	6,000.00
144	MASENO SCHOOL	2	12,000.00
145	MASENO SCHOOL FOR THE DEAF	2	12,000.00
146	MASOGO MIXED SECONDARY SCHOOL	14	70,000.00
147	MBALE BOYS HIGH SCHOOL	3	18,000.00
148	MBIHI SECONDARY SCHOOL	3	18,000.00
149	MBITA HIGH SCHOOL	9	54,000.00
150	MEMBA MIXED SECONDARY SCHOOL	1	6,000.00
151	MIGINGO GIRLS HIGH SCHOOL	24	144,000.00
152	MISAMBI SECONDARY SCHOOL	1	6,000.00
153	MIWANI BOYS SECONDARY SCHOOL	7	

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

155	MOGUSI SECONDARY SCHOOL	1	5,000.00
156	MOI GIRLS HIGH SCHOOL - ISINYA	1	6,000.00
157	MOI GIRLS HIGH SCHOOL - VOKOLI	3	18,000.00
158	MOI GIRLS HIGH SCHOOL KAMUSINGA	1	6,000.00
159	MUDAVADI GIRLS HIGH SCHOOL	8	48,000.00
160	MUHORONI MIXED SECONDARY SCHOOL	2	12,000.00
161	MUKUMU GIRLS HIGH SCHOOL	1	6,000.00
162	MUSINGU HIGH SCHOOL	1	6,000.00
163	MUSLIM SECONDARY SCHOOL	3	15,000.00
164	NAKI SECONDARY SCHOOL	2	12,000.00
165	NDIRU MIXED SECONDARY SCHOOL	7	35,000.00
166	NGERE HIGH SCHOOL	5	30,000.00
167	NG'TYA GIRLS HIGH SCHOOL	2	12,000.00
168	NICO HAUSER SPECIAL SEC. SCH. FOR THE V.I.	1	6,000.00
169	NJORO SECONDARY SCHOOL	2	12,000.00
170	NYABISAWA GIRLS HIGH SCHOOL	1	6,000.00
171	NYABOHANSE GIRLS HIGH SCHOOL	1	6,000.00
172	NYABONDO BOYS HIGH SCHOOL	13	78,000.00
173	NYABURURU GIRLS HIGH SCHOOL	1	6,000.00
174	NYADENDA MIXED SECONDARY SCHOOL	1	5,000.00
175	NYAKACH GIRLS HIGH SCHOOL	12	72,000.00
176	NYAKOKO MIXED SECONDARY SCHOOL	2	10,000.00
177	NYAKONGO GIRLS SECONDARY SCHOOL	1	6,000.00

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

			10,000.00
177	NYAKONGO GIRLS SECONDARY SCHOOL	1	6,000.00
178	NYALUNYA MIXED SECONDARY SCHOOL	52	260,000.00
179	NYAMASARIA SEC. SCHOOL	1	5,000.00
180	NYAMASARIA SECONDARY SCHOOL	35	175,000.00
181	NYAMBARE SECONDARY SCHOOL	2	10,000.00
182	NYAMBARIA HIGH SCHOOL	1	6,000.00
183	NYAMIRA BOYS HIGH SCHOOL	2	12,000.00
184	NYAMIRA GIRLS HIGH SCHOOL	5	30,000.00
185	NYANDO MIXED SECONDARY SCHOOL	1	5,000.00
186	NYANG'ORI HIGH SCHOOL	2	12,000.00
187	NYANZA CHRISTIAN COLLEGE - SEC. SECTION	2	10,000.00
188	NYAWARA GIRLS SECONDARY SCHOOL	5	30,000.00
189	OBER BOYS HIGH SCHOOL	4	24,000.00
190	OBWOLO SECONDARY SCHOOL	86	430,000.00
191	OGADA SECONDARY SCHOOL	2	12,000.00
192	OGANDE GIRLS HIGH SCHOOL	2	24,000.00
193	OGENYA GIRLS SECONDARY SCHOOL	2	12,000.00
194	OGILO SECONDARY SCHOOL	1	6,000.00
195	OKOK MIXED SECONDARY SCHOOL	44	220,000.00
196	OLEMBO BOYS SECONDARY SCHOOL	2	12,000.00
197	OMBHEYI MIXED SECONDARY SCHOOL	1	5,000.00
198	OMIRO MIXED SECONDARY SCHOOL	1	5,000.00
199	OMOYO GIRLS SECONDARY SCHOOL	1	

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

201	OREN MIXED SECONDARY SCHOOL	1	5,000.00
202	ORERA MIXED SECONDARY SCHOOL	1	5,000.00
203	ORERO SECONDARY SCHOOL	5	30,000.00
204	ORIWO BOYS HIGH SCHOOL	9	54,000.00
205	ORONGO MIXED SECONDARY SCHOOL	18	90,000.00
206	OSIRI SECONDARY SCHOOL	1	6,000.00
207	OTHORO MIXED SECONDARY SCHOOL	1	6,000.00
208	OTIENO OYOO HIGH SCHOOL	26	156,000.00
209	OTOK SECONDARY SCHOOL	1	6,000.00
210	OUR LADY OF LOURDES BOLO GIRLS SEC. SCH.	3	18,000.00
211	OUR LADY OF PEACE MUHORONI SEC. SCHOOL	1	6,000.00
212	OYUGI OGANGO GIRLS SECONDARY SCHOOL	1	6,000.00
213	OYUGIS SECONDARY SCHOOL	5	30,000.00
214	PAWTENGE SECONDARY SCHOOL	1	6,000.00
215	PROF. AYIECHO OBUMBA SEC. SCHOOL	33	165,000.00
216	RAE GIRLS HIGH SCHOOL	20	120,000.00
217	RAKWARO MIXED SECONDARY SCHOOL	1	5,000.00
218	RALIEW SECONDARY SCHOOL	1	6,000.00
219	RAMBA BOYS HIGH SCHOOL	11	66,000.00
220	RANG'ALA BOYS HIGH SCHOOL	3	18,000.00
221	RANJIRA MIXED SECONDARY SCHOOL	1	5,000.00
222	RATANG'A GIRLS SECONDARY SCHOOL	1	6,000.00
223	RENJA MIXED SECONDARY SCHOOL	24	120,000.00

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

11	KAPSOSIO SECONDARY SCHOOL	1	5,000
12	KASAGAM SECONDARY SCHOOL	4	20,000
13	KIBOS SECONDARY SCHOOL	15	75,000
14	KIPSIGIS GIRLS HIGH SCHOOL	1	6,000
15	KISUMU DAY HIGH SCHOOL	1	6,000
16	KISUMU DAY HIGH SCHOOL	2	12,000
17	KIUNGANI ACADEMY	2	12,000
18	KORU GIRLS HIGH SCHOOL	1	6,000
19	MASENO SCHOOL	1	6,000
20	MASOGO MIXED SECONDARY SCHOOL	1	6,000
21	MIWANI BOYS SECONDARY SCHOOL	2	12,000
22	MASENO SCHOOL	2	12,000
23	NYAKACH GIRLS HIGH SCHOOL	1	6,000
24	NYALUNYA MIXED SECONDARY SCHOOL	33	165,000
25	NYAMASARIA SECONDARY SCHOOL	13	65,000
26	NYAMIRA GIRLS HIGH SCHOOL	1	6,000
27	MASENO SCHOOL	2	12,000
28	OBWOLO SECONDARY SCHOOL	21	105,000
29	OKOK MIXED SECONDARY SCHOOL	13	65,000
30	ONJIKO HIGH SCHOOL	1	6,000
31	ORONGO MIXED SECONDARY SCHOOL	45	225,000
32	RENJA MIXED SECONDARY SCHOOL	17	85,000
33	SINYOLO GIRLS HIGH SCHOOL	1	6,000
34	ST. ALBERT ANGIRA MIXED SEC. SCHOOL	30	150,000
35	ST. ALBERT ULANDA GIRLS HIGH SCHOOL	1	10,000
36	ST. ALOYS MAYENYA SEC. SCHOOL	20	100,000
37	ST. ANTONY DAGO KOKORE SEC SCHOOL	1	5,000
38	ST. DOMINIC BUKNA SEC. SCHOOL	21	105,000
39	ST. LUKES KIMILILI BOYS HIGH SCHOOL	1	6,000
40	ST. MARY'S ANDING'O GIRLS SEC. SCHOOL	1	6,000
41	ST. MARY'S LWAK GIRLS HIGH SCH.	1	6,000
42	ST. PETER'S KINDU SECONDARY SCHOOL	10	50,000
43	TIENG'RE MIXED SECONDARY SCHOOL	1	6,000
44	SINYOLO GIRLS HIGH SCHOOL	2	12,000
45	OGENYA SECONDARY SCHOOL	1	6,000
46	NYALUNYA MIXED SECONDARY SCHOOL	1	5,000
47	ALLIANCE GIRLS HIGH SCHOOL	1	6,000
48	MOI GIRLS HIGH SCHOOL	1	6,000
	TOTAL	332	1,699,000

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

--	--	--	--

**KISUMU EAST NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND
BURSARY LIST - OCTOBER 2019
UNIVERSITIES**

S/NO.	NAME OF INSTITUTION	NO. OF STUDENTS	AMOUNT
1.	AFRICA NAZARENE UNIVERSITY	6	54,000
2.	CATHOLIC UNIVERSITY OF EASTERN AFRICA	1	9,000
3.	CHUKA UNIVERSITY	5	45,000
4.	COMMONWEALTH COLLEGE OF MEDICAL & RELATED STDS.	1	9,000
5.	DEDAN KIMATHI UNIVERSITY OF TECH.	2	18,000
6.	EGERTON UNIVERSITY	24	216,000
7.	GREAT LAKES UNIVERSITY OF KISUMU	5	45,000
8.	GRETSA UNIVERSITY	1	9,000
9.	JARAMOGI OGINGA ODINGA UNI. OF SCI. & TECH.	27	243,000
10.	JOMO KENYATTA UNIVERSITY OF AGRI. & TECH.	27	243,000
11.	KABARAK UNIVERSITY	11	99,000
12.	KAIMOSI FRIENDS UNIVERSITY COLLEGE	1	9,000
13.	KARATINA UNIVERSITY	1	9,000
14.	KCA UNIVERSITY	3	27,000
15.	KCA UNIVERSITY - KSM	18	162,000
16.	KENYA INSTITUTE OF MANAGEMENT	1	9,000
17.	KENYA METHODIST UNIVERSITY	2	18,000
18.	KENYATTA UNIVERSITY	28	252,000
19.	KENYATTA UNIVERSITY - KITUI CAMPUS	1	9,000
20.	KIBABII UNIVERSITY	5	45,000
21.	KIRINYAGA UNIVERSITY	1	9,000
22.	KIRIRI WOMEN'S UNIVERSITY OF SCI. & TECH.	7	63,000
23.	KISII UNIVERSITY	22	198,000
24.	KISII UNIVERSITY - KSM CAMPUS	1	9,000
25.	LAIKIPIA UNIVERSITY	2	18,000
26.	MAASAI MARA UNIVERSITY	4	36,000
27.	MACHAKOS UNIVERSITY	9	81,000
28.	MANAGEMENT UNIVERSITY OF AFRICA	1	9,000
29.	MASENO UNIVERSITY	57	513,000

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

30.	MASENO UNIVERSITY -KSM CAMPUS	16	144,000
31.	MASINDE MULIRO UNIVERSITY OF SCI. & TECH.	46	414,000
32.	MERU UNIVERSITY OF SCIENCE & TECHNOLOGY	2	18,000
33.	MOI UNIVERSITY	44	396,000
34.	MOI UNIVERSITY - BOMET CAMPUS	1	9,000
35.	MOI UNIVERSITY - ODERA AKANG'O CAMPUS	2	18,000
36.	MOI UNIVERSITY COLLEGE OF HEALTH SCI.	1	9,000
37.	MOUNT KENYA UNIVERSITY	10	90,000
38.	MOUNT KENYA UNIVERSITY - KSM CAMPUS	19	171,000
39.	MULTIMEDIA UNIVERSITY OF KENYA	4	36,000
40.	MURANG'A UNIVERSITY OF TECHNOLOGY	2	18,000
41.	PIONEER INTERNATIONAL UNIVERSITY	1	9,000
42.	PWANI UNIVERSITY	5	45,000
43.	RONGO UNIVERSITY	14	126,000
44.	SCOTT CHRISTIAN UNIVERSITY	1	9,000
45.	SOUTH EASTERN KENYA UNIVERSITY	2	18,000
46.	ST. PAUL'S UNIVERSITY	1	9,000
47.	TAITA TAVETA UNIVERSITY	3	27,000
48.	TECHNICAL UNIVERSITY OF KENYA	12	108,000
49.	TECHNICAL UNIVERSITY OF MOMBASA	21	189,000
50.	THE CO-OPERATIVE UNIVERSITY OF KENYA	5	45,000
51.	THE EAST AFRICAN UNIVERSITY	1	9,000
52.	UNIVERSITY OF EASTERN AFRICA - BARATON	1	9,000
53.	UNIVERSITY OF ELDORET	11	99,000
54.	UNIVERSITY OF EMBU	4	36,000
55.	UNIVERSITY OF KABIANGA	7	63,000
56.	UNIVERSITY OF NAIROBI	23	207,000
57.	UNIVERSITY OF NAIROBI - KIKUYU CAMPUS	1	9,000
58.	UNIVERSITY OF NAIROBI - KISUMU CAMPUS	11	99,000
59.	UZIMA UNIVERSITY COLLEGE	4	36,000
60.	ZETECH UNIVERSITY	2	18,000
61.	ZETECH UNIVERSITY	1	9,000
62.	KCA UNIVERSITY	3	27,000
63.	MOUNT KENYA UNIVERSITY	1	9,000
64.	MASINDE MULIRO UNI. OF SCI. & TECH.	1	9,000
65.	KCA UNIVERSITY	1	9,000
66.	PWANI UNIVERSITY	1	9,000

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

67.	MASINDE MULIRO UNI OF SCIENCE & TECHNOLOGY	1	9,000
68.	MASINDE MULIRO UNI OF SCIENCE & TECHNOLOGY	1	9,000
69.	AFRICA INTERNATIONAL UNIVERSITY	1	9,000
70.	MASINDE MULIRO UNI OF SCIENCE & TECHNOLOGY	1	9,000
71.	MASENO UNIVERSITY	1	9,000
72.	MACHAKOS UNIVERSITY	1	9,000
73.	UNIVERSITY OF NAIROBI	1	9,000
74.	CATHOLIC UNIVERSITY OF EASTERN AFRICA	2	18,000
75.	KENYATTA UNIVERSITY	1	9,000
76.	THE COOPERATIVE UNIVERSITY OF KENYA	1	9,000
77.	MOI UNIVERSITY	1	9,000
78.	JKUAT	1	9,000
79.	MASENO UNIVERSITY	1	9,000
80.	DEDAN KIMATHI UNL OF TECHNOLOGY	1	9,000
81.	KENYATTA UNIVERSITY	1	9,000
82.	JKUAT	1	9,000
83.	KASNEB	1	9,000
84.	KCA UNIVERSITY	1	9,000
85.	UNIVERSITY OF NAIROBI	3	27,000
86.	MASENO UNIVERSITY	1	9,000
87.	KENYATTA UNIVERSITY	1	9,000
88.	KCA UNIVERSITY	2	18,000
89.	UNIVERSITY OF NAIROBI	3	27,000
90.	KCA UNIVERSITY	3	27,000
91.	KASNEB	1	9,000
92.	UNIVERSITY OF NAIROBI	3	27,000
93.	KASNEB	1	9,000
94.	KASNEB	1	9,000
95.	KASNEB	1	9,000
96.	MACHAKOS UNIVERSITY	1	9,000
97.	UNIVERSITY OF NAIROBI	1	9,000
98.	GREAT LAKES UNIVERSITY OF KISUMU	1	9,000
99.	KABARAK UNIVERSITY	1	9,000
100.	MASENO UNIVERSITY	1	9,000
101.	MASENO UNIVERSITY	1	9,000
102.	MOI UNIVERSITY	1	9,000

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

103.	MASENO UNIVERSITY-KISUMU CAMPUS	1	9,000
104.	AFRICAN INST. OF RESEARCH & DEV. STUDIES	1	9,000
105.	COMMONWEALTH COLLEGE OF MEDICAL & RELATED STDS.	1	9,000
106.	K.M.T.C. - BOMET	1	9,000
107.	K.M.T.C. - BONDO	1	9,000
108.	K.M.T.C. - BUNGOMA	1	9,000
109.	K.M.T.C. - ELDORET	1	9,000
110.	K.M.T.C. - EMBU	1	9,000
111.	K.M.T.C. - ITEN	1	9,000
112.	K.M.T.C. - KAPTUMO	2	18,000
113.	K.M.T.C. - KARURI	2	18,000
114.	K.M.T.C. - KISII	1	9,000
115.	K.M.T.C. - KISUMU	4	36,000
116.	K.M.T.C. - KITUI CAMPUS	2	18,000
117.	K.M.T.C. - KOMBWA	1	9,000
118.	K.M.T.C. - LAKE VICTORIA CAMPUS	4	36,000
119.	K.M.T.C. - MACHAKOS	1	9,000
120.	K.M.T.C. - MATHARE	2	18,000
121.	K.M.T.C. - MERU	1	9,000
122.	K.M.T.C. - MIGORI CAMPUS	1	9,000
123.	K.M.T.C. - NAIROBI	1	9,000
124.	K.M.T.C. - NAKURU	1	9,000
125.	K.M.T.C. - OYUGIS	1	9,000
126.	K.M.T.C. - SIAYA	3	27,000
127.	K.M.T.C. - THIKA	1	9,000
128.	K.M.T.C. - VIHIGA	1	9,000
129.	K.M.T.C. - WEBUYE	2	18,000
130.	KENDU SCHOOL OF MEDICAL SCIENCE	1	9,000
131.	MASENO SCHOOL OF NURSING & HEALTH SCI.	1	9,000
132.	TABAKA NURSING SCHOOL	1	9,000
133.	THIKA SCHOOL OF MEDICAL & HEALTH SCI.	2	18,000
134.	THIKA SCHOOL OF MEDICAL & HEALTH SCI. - KSM	3	27,000
135.	KMTC ELDORET	1	9,000
136.	KMTC - LAKE VICTORIA	1	9,000
137.	KMTC - KISUMU	1	9,000
138.	THIKA SCHOOL O MEDICAL AND HEALTH SCIENCES	1	9,000

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

142.	KMTC-SIAYA	1	9,000
143.	AFRICAN INST. OF RESEARCH & DEV. STUDIES	6	42,000
144.	AHERO EVANGELICAL SCHOOL OF THEOLOGY	1	7,000
145.	ALDAI TECHNICAL TRAINING INSTITUTE	1	7,000
146.	AMANI COUNSELLING CENTRE & TRAINING INST.	4	28,000
147.	ARIEL THEOLOGICAL SEMINARY BIBLE INSTITUTE	1	7,000
148.	BAHATI INST. OF BUSINESS & ADMIN. STDS	1	7,000
149.	BONDO TECHNICAL TRAINING INSTITUTE	5	35,000
150.	BUKURA AGRICUTURAL COLLEGE	4	28,000
151.	BUMBE TECHNICAL TRAINING INSTITUTE	1	7,000
152.	COAST INSTITUTE OF TECHNOLOGY	2	14,000
153.	COMMONWEALTH COLLEGE OF MEDICAL & RELATED STDS.	2	14,000
154.	CONSOLATA TECHNICAL TRAINING CENTRE	5	35,000
155.	EAST AFRICA INSTITUTE OF CERTIFIED STDS.	6	42,000
156.	ELDORET TECHNICAL TRAINING INSTITUTE	4	28,000
157.	KAANAN INTERNATIONAL COLLEGE	1	7,000
158.	KAIMOSI COLLEGE OF RESEARCH & TECH.	1	7,000
159.	KAREN TECHNICAL TRAINING INSTITUTE FOR THE DEAF	2	14,000
160.	KENAFRIC COLLEGE OF PROFESSIONAL STDS.	5	35,000
161.	KENYA HIGHLANDS EVANGELICAL UNIVERSITY	1	7,000
162.	KENYA INSTITUTE OF APPLIED SCIENCES	1	7,000
163.	KENYA INSTITUTE OF HIGHWAYS & BUILDING TECH.	3	21,000
164.	KENYA INSTITUTE OF MANAGEMENT	7	49,000
165.	KENYA INSTITUTE OF MANAGEMENT	1	7,000
166.	KENYA INSTITUTE OF PROFESSIONAL STDS.	1	7,000
167.	KENYA INSTITUTE OF SPECIAL EDUCATION	1	7,000
168.	KENYA TECHNICAL TRAINERS COLLEGE	2	14,000
169.	KENYA UTALII COLLEGE	2	14,000
170.	KENYA WATER INSTITUTE	3	21,000
171.	KENYA INST. OF SURVEYING AND MAPPING	1	9,000
172.	KEROKA TECHNICAL TRAINING INSTITUTE	1	7,000
173.	KISUMU BAPTIST BIBLE COLLEGE	2	14,000
174.	KENYA INSTITUTE OF MANAGEMENT	3	21,000

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

174.	KENYA INSTITUTE OF MANAGEMENT	3	21,000
175.	LANGUAGE LINK AGENCIES	1	7,000
176.	MAWEGO TECHNICAL TRAINING INSTITUTE	3	21,000
177.	NAIROBI AVIATION COLLEGE - KSM CAMPUS	1	7,000
178.	NAIROBI AVIATION COLLEGE	1	7,000
179.	NAIROBI INSTITUTE OF BUSINESS STUDIES	1	7,000
180.	NAIROBI INSTITUTE OF TECHNOLOGY	1	7,000
181.	NAIROBI TECHNICAL TRAINING INSTITUTE	2	14,000
182.	NATIONAL INDUSTRIAL TRAINING AUTHORITY	2	14,000
183.	NIBS TECHNICAL COLLEGE	1	7,000
184.	PAUL MARK TRAINING INSTITUTE	2	14,000
185.	RAMOGI INSTITUTE OF ADVANCED TECH.	23	161,000
186.	RIFT VALLEY INSTITUTE OF SCIENCE & TECH.	2	14,000
187.	SHAMBERERE TECHNICAL TRAINING INSTITUTE	1	7,000
188.	SIAYA INSTITUTE OF TECHNOLOGY	5	35,000
189.	ST. MARY KISUMU COLLEGE	1	7,000
190.	ST. MARY'S TECHNICAL TRAINING INSTITUTE	1	7,000
191.	THIKA TECHNICAL TRAINING INSTITUTE	2	14,000
192.	TOM MBOYA LABOUR COLLEGE	5	35,000
193.	TROPICAL INST. OF COMMUNITY HEALTH & DEV	2	14,000
194.	KENYA INSTITUTE OF MANAGEMENT	3	21,000
195.	THIKA TECHNICAL TRAINING INSTITUTE	1	7,000
196.	FRIENDS COLLEGE KAIMOSI	1	7,000
197.	KENYA INSTITUTE OF MANAGEMENT	1	7,000
198.	KENYA INSTITUTE OF MANAGEMENT	1	7,000
199.	ADEPT COLLEGE OF PROFESSIONALS	1	7,000
200.	PENTECOSTAL BIBLE COLLEGE	1	7,000
201.	NEHEMA INSTITUTE	1	7,000
202.	KIHBT KISII	1	9,000
203.	ABERDARE TEACHERS TRAINING COLLEGE	1	7,000
204.	ASUMBI TEACHERS COLLEGE	1	7,000
205.	EREGI T.T.C.	2	14,000
206.	KAGUMO TEACHERS TRAINING COLLEGE	2	14,000
207.	KAIMOSI COLLEGE OF RESEARCH & TECH.	1	7,000
208.	KICECE ST. JOSEPH TEACHER'S TRAINING COLLEGE	5	35,000
209.	KIPSIGIS TEACHERS TRAINING COLLEGE	1	7,000

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

211.	MACHAKOS TEACHERS COLLEGE	1	7,000
212.	MIGORI TEACHERS COLLEGE	3	21,000
213.	NAKURU T.T.C.	1	7,000
214.	NYANZA CHRISTIAN TEACHERS COLLEGE	3	21,000
215.	ST. FRANCIS TRAINING COLLEGE - NYAMONGE	2	14,000
216.	ST. PAUL'S VICTORIOUS T.T.C.	1	7,000
217.	TAMBACH TTC	1	7,000
218.	VIHIGA TTC	1	7,000
219.	BURROWS E.C.D.E. TEACHERS TRAINING COLLEGE	1	7,000
220.	KICECE ST. JOSEPH TEACHER'S TRAINING COLLEGE	6	42,000
221.	MISSION FOR AFRICA ECDE COLLEGE	7	49,000
222.	MONAO EDUCATION CENTRE	8	56,000
223.	MOSORIOT T. ECDE CENTRE	1	7,000
224.	NAIROBI EASST DICECE	1	7,000
225.	NYABURU ECDE CENTER	1	7,000
226.	QUAKERS ECDE CENTRE - KAIMOSI	2	14,000
227.	ST. ANNS MONTESSORI TEACHERS COLLEGE	1	7,000
228.	TRANS NZOIA DICECE	1	7,000
229.	ELDORET NATIONAL POLYTECHNIC	4	28,000
230.	KABETE NATIONAL POLYTECHNIC	3	21,000
231.	KENYA COAST NATIONAL POLYTECHNIC	3	21,000
232.	KISUMU NATIONAL POLYTECHNIC	82	611,000
233.	KITALE NATIONAL POLYTECHNIC	1	7,000
234.	KITALE NATIONAL POLYTECHNIC	1	7,000
235.	RAILWAY TRAINING INSTITUTE	1	7,000
236.	SIGALAGALA NATIONAL POLYTECHNIC	5	35,000
237.	KISUMU NATIONAL POLYTECHNIC	1	7,000
238.	AKADO VOCATIONAL TRAINING CENTRE	21	147,000
239.	KEVEYE VOCATIONAL TRAINING CENTRE	1	7,000
240.	JAPAESHA COUNSELLING SERVICES	2	14,000
241.	KUAP PANDIPIERI IGA DEPARTMENT	8	56,000
242.	NDERE VOCATIONAL TRAINING CENTRE	1	7,000

