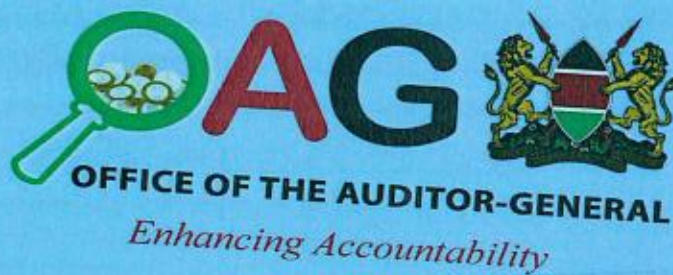


REPUBLIC OF KENYA



**REPORT**

**OF**

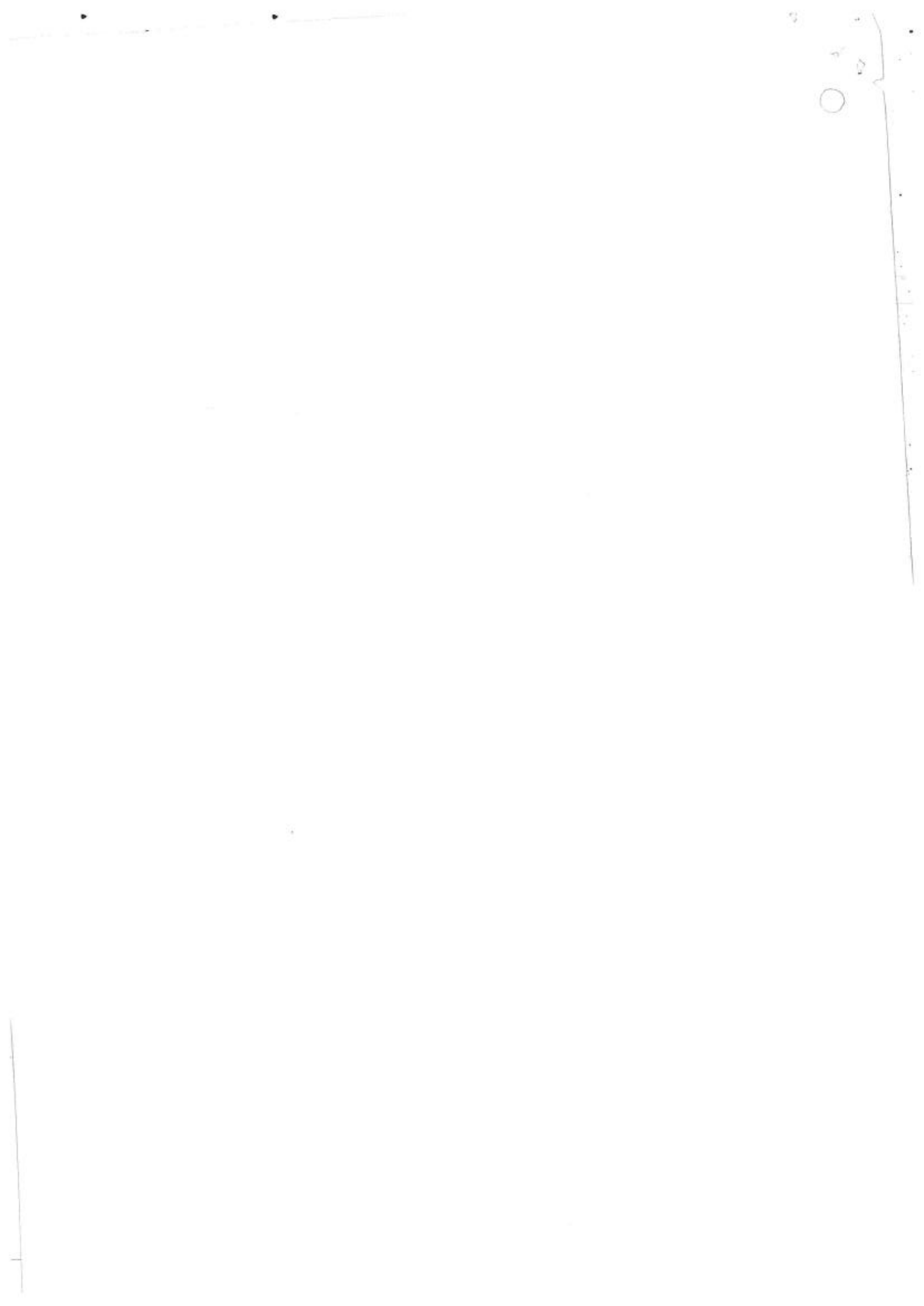
**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2021**

THE NATIONAL ASSEMBLY PAPER NO. 101	
DATE:	22 FEB 2023 Wednesday
TABLED BY:	Leader of the Majority Party
CLEARED BY:	Mob M.





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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2021**

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



***Kisumu East Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

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## **I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

### **(a) Background information**

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

### **Mandate**

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

### **Vision**

Equitable Socio-economic development countrywide

### **Mission**

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



**Kisumu East Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

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**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 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

**(d) Fiduciary Oversight Arrangements**

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

**(e) Kisumu East Constituency NGCDF Headquarters**

P.O. Box 3618-40100

Kisumu East NGCDF Office

KONDELE KIBOS ROAD next to Kunya primary school

Kisumu, KENYA

**(f) Kisumu East Constituency NGCDF Contacts**

Telephone: (254) 720331900  
E-mail: [cdfkisumueast@ngcdf.go.ke](mailto:cdfkisumueast@ngcdf.go.ke)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) Kisumu East Constituency NGCDF Bankers**

Equity Bank Ltd  
Kisumu  
P.O. Box 3621  
Kenya

**(h) Independent Auditors**

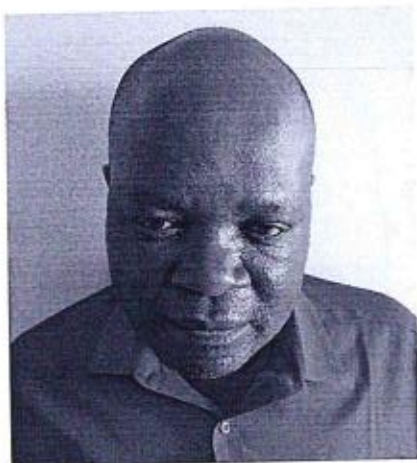
Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

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



## **II. NG-CDFC CHAIRMAN'S REPORT**



**Jacktone Achola**

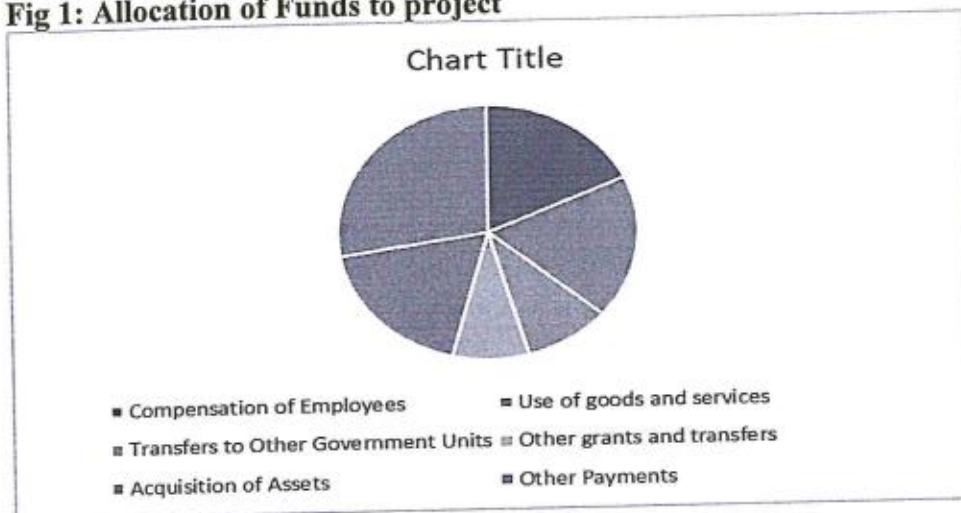
It is my pleasure to present to you the annual report and financial statement for the year ended June 30, 2021. During the year under review, the entity was allocated Kshs 137,088,879 which represents a 14% increase in allocation from the previous year. Our performance is generally impressive and we 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.

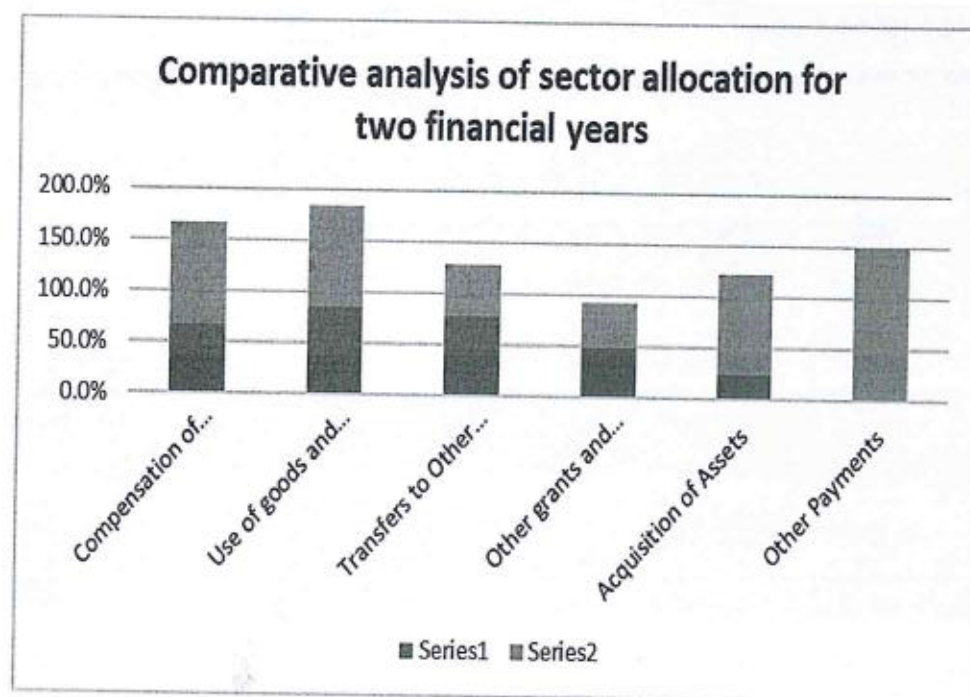
Overall utilization of funds stood at 56.5% as compared to 63.7% in the year 2019/20. This was a decrease compared to 2019/20 year.

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**



**Fig 2: Analysis of Allocation per sector**





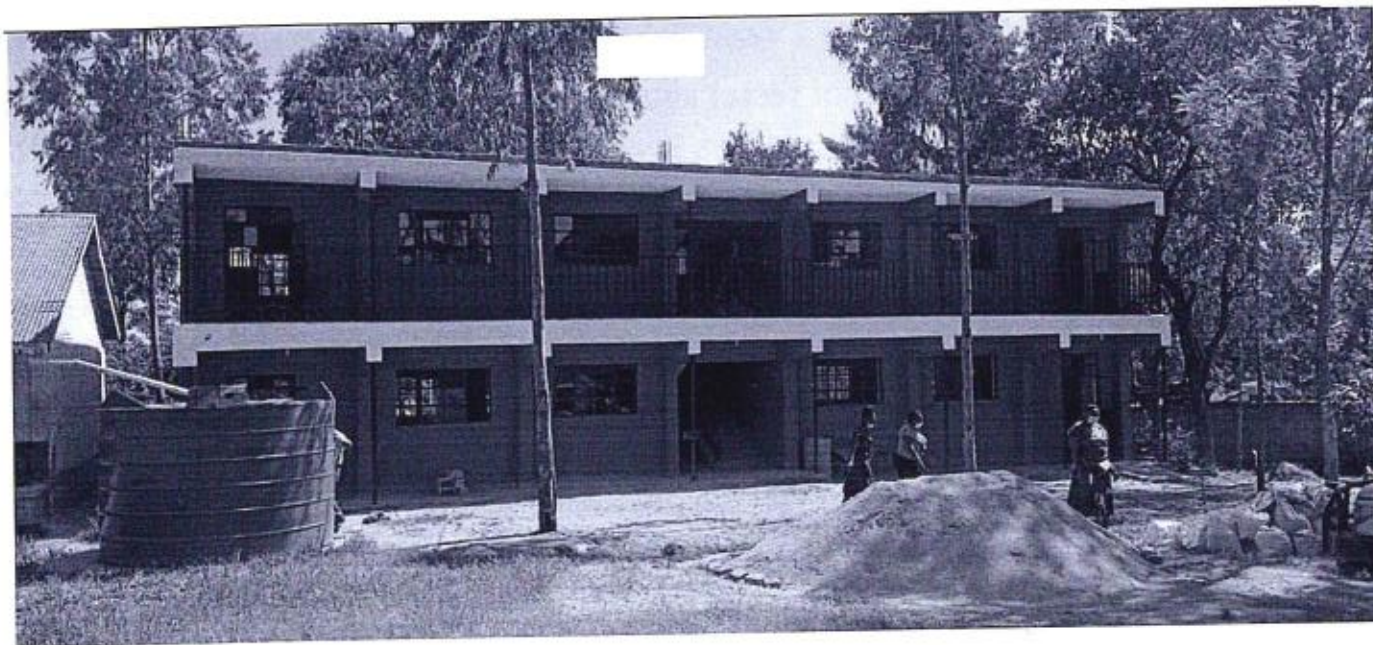


Fig. 3: Construction of 8 no classrooms at St. Dominic Bukna Secondary School.

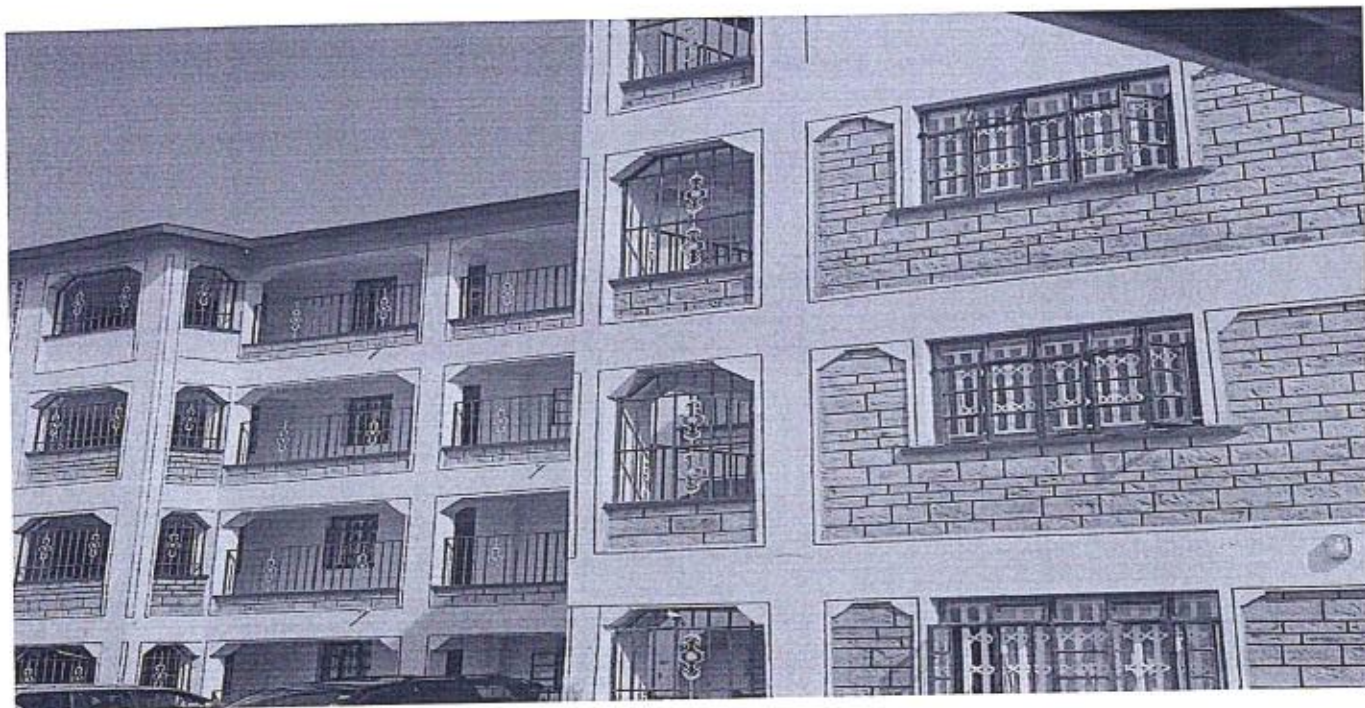
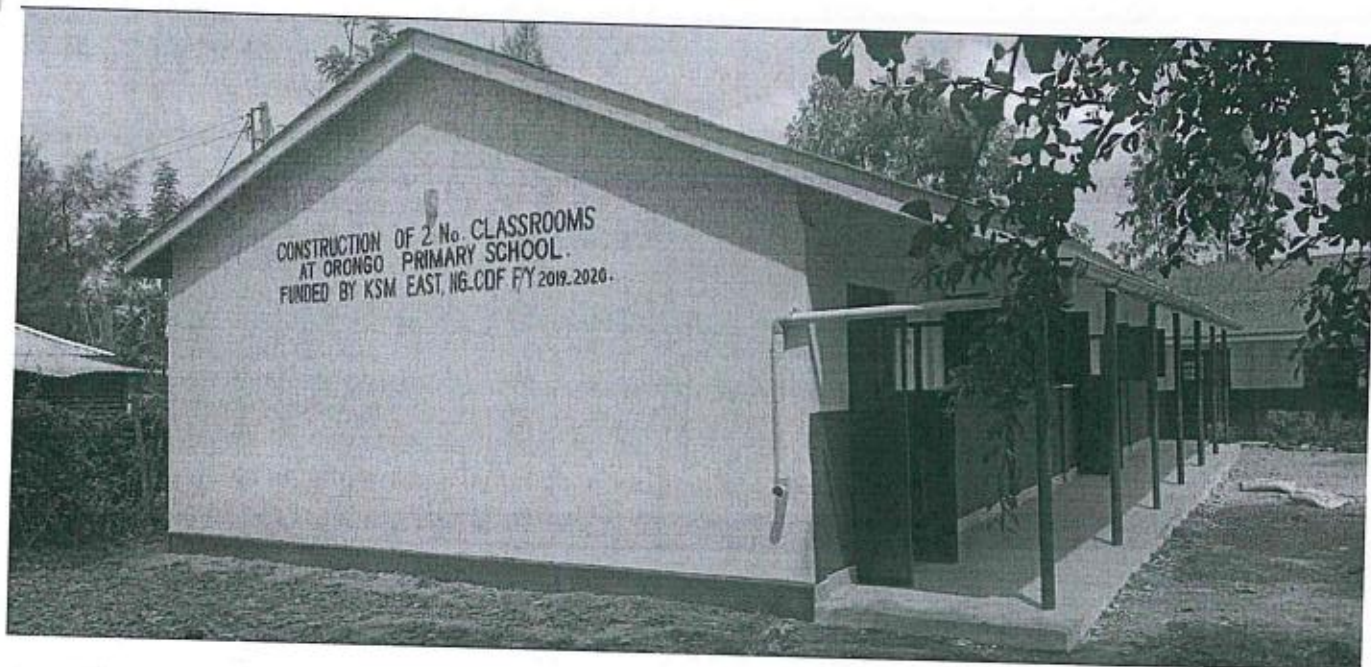


Fig. 4: Construction of NG-CDF Office.





**Fig. 5: Construction of 2 no classrooms at Orongo Primary School**

Sign.....

**Jackton Odhiambo Achola.**

**CHAIRMAN NGCDF COMMITTEE**

**Kisumu East Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

### 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 *Kisumu East Constituency 2018-2022* plan are to:

- Improving access to quality education through rehabilitation/renovation/ construction of infrastructure in various primary and secondary school within the constituency.
- Harnessing youth talent by funding youth sporting initiatives, creating awareness of youth development and promotion of youth talent
- Enhancing security in the constituency by construction of infrastructure in security and administration establishments within the constituency.
- Improving the tracking of implementation of NGCDF programs through robust Monitoring and Evaluation of projects
- Promoting performance management and smooth running of NGCDF office
- 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 to all school going children.	• Adequate and conducive environment in terms of classrooms,	- number of usable physical infrastructure build in primary,	- In FY 20/21 - Number of classrooms rehabilitated to standard 21 - Number of new



Constituency Program	Objective	Outcome	Indicator	Performance
		library, laboratories, dormitories, halls to be used outcomes. • Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	secondary, and tertiary institutions - number of bursary beneficiaries at all levels	classrooms constructed in both primary and secondary schools 18 - Number of schools with improved/ rehabilitated fence 6 - Purchased land for 1 primary school.
Security	To enhance security within the constituency	Improved security and provision of services to constituents within the constituency	- Number of chiefs, ACC, DCC, assistant chief offices constructed. - Number of police posts, stations constructed or rehabilitated	1 police post constructed to completion.
Environment	To promote environment sustainability in the constituency		Number of trees planted Number of Biogas (green environment) projects	Five, 10,000 litres water tanks and installation of pipes and gutters.
Sports	To harness talent and empower youth	Active participation of	Number of sporting field	Kisumu East NG-CDF constituency



**Kisumu East Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Constituency Program	Objective	Outcome	Indicator	Performance
		youth in sports and advocacy activities	rehabilitated Number of sporting tournaments held	tournament and payment of FKF affiliation fee for clubs.
Disaster Management	To cater for any unforeseen occurrences in the constituency			
Intuitionnal strengthening	To promote performance of management and smooth running of NGCDF operations	<ul style="list-style-type: none"> <li>- Quality of work from motivated staff</li> <li>- Effective and active NGCDF Committee and harmonised governance body</li> <li>- Reflective and dynamic committee and staff able to adjust to changing operational circumstances</li> </ul>	<ul style="list-style-type: none"> <li>- Work plans, reports, accountabilities,</li> <li>- Board minutes, resolutions, evaluation report</li> </ul>	<ul style="list-style-type: none"> <li>- 5 staff employed.</li> <li>- File of all management resolutions well kept.</li> <li>- All reports due to the board submitted within the given timelines.</li> </ul>
Tracking of results	To improve on tracking of implementation of NGCDF projects	<ul style="list-style-type: none"> <li>• Strengths and Weaknesses in project implementation on identified and addressed</li> <li>• Audit report, enhance and</li> </ul>	<ul style="list-style-type: none"> <li>• Reports, Success and case stories</li> <li>• Audit report, Financial report</li> </ul>	<ul style="list-style-type: none"> <li>• Quarterly and annual reports submitted with the timelines</li> <li>• Audit reports responded to and advice on the same</li> </ul>

**Kisumu East Constituency****National Government Constituencies Development Fund (NGCDF)****Reports and Financial Statements for The Year Ended June 30, 2021**

Constituency Program	Objective	Outcome	Indicator	Performance
		improved standards in financial management		adhered to.



#### **IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

##### **1. Sustainability strategy and profile -**

To ensure sustainability of Kisumu East NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Kisumu East NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

##### **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 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**

We invest in providing the best working environment for our employees. Kisumu East constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kisumu East constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

### **4. Market place practices-**

Kisumu East NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

### **5. Community Engagements-**

Kisumu East NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

#### **Public Participation in Project Identification and Implementation and Monitoring**

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

**Public participation** is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

**Public Awareness**

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

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



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**V. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Kisumu 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, 2021. 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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, 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 *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The NGCDF- Kisumu East Constituency financial statements were approved and signed by the Accounting Officer on 16/10/2021.



**Chairman NGCDF Committee**

**Name:** Johnstone O. Achia



**Fund Account Manager**

**Name:** ROUCH KIPTODON





# REPUBLIC OF KENYA

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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, 2021**

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### **PREAMBLE**

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kisumu East Constituency set out on pages 20 to

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*Report of the Auditor-General on National Government Constituencies Development Fund - Kisumu East Constituency for the year ended 30 June, 2021*



59, which comprise of the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and the statement of summary of appropriations for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kisumu East Constituency as at 30 June, 2021 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

### **Basis for Qualified Opinion**

#### **1. Unsupported Cash and Cash Equivalents Balances**

The statement of assets and liabilities and Note 10A to the financial statements reflects a bank balance of Kshs.49,640,350. Review of the bank reconciliation statement for the month of June, 2021 indicated unrepresented cheques amounting to Kshs.4,440,561. However, Management did not provide bank statements to confirm when unrepresented cheques were cleared. Further, Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances amounting to Kshs.19,062,254. Out of this balance, an amount of Kshs.14,448,757 in respect of five (5) PMC accounts were not supported with certificates of bank balances and bank reconciliation statements.

In the circumstances, the accuracy and completeness of cash and cash equivalents of Kshs.49,640,350 and the PMC bank balances of Kshs.19,062,254 could not be confirmed.

#### **2. Failure to Maintain an Updated Fixed Assets Register**

Annex 4 to the financial statements reflects a summary of fixed assets register with assets amounting to Kshs.73,854,870. Review of the assets register provided for audit revealed that the register did not reflect land and buildings and two television sets bought during the year under review. Further, the cost values for some assets were not indicated in the register. In addition, as reported in the previous year audit report, three (3) motorcycles had private registration numbers, yet they were owned the Fund.

In the circumstances, the accuracy and completeness of fixed assets balance of Kshs.73,854,870 could not be confirmed.

#### **3. Unsupported Retention Money**

The statement of assets and liabilities and Note 12A to the financial statements reflects retention money of Kshs.226,867 whose supporting documents were not provided for audit.

In the circumstances, the accuracy and completeness of retention money amounting to Kshs.226,867 could not be confirmed.



The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kisumu 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. There were no key audit matters to report in the year under review.

### **Other Matter**

#### **Budgetary Control and Performance**

The statement of comparative budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.217,628,973 and Kshs.163,440,094 respectively resulting to an under-funding of Kshs.54,188,879 or 25% of the budget. Similarly, the Fund expended Kshs.113,799,744 against an approved budget of Kshs.217,628,973 resulting to an under-expenditure of Kshs.103,829,229 or 48% of the budget.

In the circumstances, the underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

#### **Conclusion**

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

#### **Basis for Conclusion**

##### **1. Anomalies in Projects Implementation**

The statement of receipts and payments and Note 6 to the financial statements reflects transfers to other Government entities of Kshs.47,500,000. The transfers includes an amount of Kshs.4,000,000 allocated to St. Mark Nyabera Primary School comprising of Kshs.2,500,000 for renovation of 6 classrooms and Kshs.1,000,000 for construction of dykes around the school. Review of records indicated that an agreement was signed on 9 November, 2021 with a construction company for renovation of six (6) classrooms and chain link fencing at a contract sum of Kshs.2,993,206. The projects were to be completed within eight (8) weeks running from 9 November, 2021 to 9 January, 2022. However, physical verification of the project in March, 2022, revealed that the renovation of



classrooms had not been completed three months after the expected completion date. Further, the gutters had not been fixed and the painting on the outside pillars had already started peeling off and the contractor was not on site yet the fencing work had not started.

Further, review of projects records indicates that an agreement was signed on 22 September, 2021 between Kasagam primary school & St. Mark Nyabera primary School and a construction company for construction of dykes at a contract sum of Kshs.2,675,000 and the contract was to be completed within a period eight (8) weeks from the date of site handing over. However, physical verification of the project in March, 2022 confirmed that the works were not complete and the contractor was not on site. Similarly, the contract sum of Kshs.2,675,000 exceeded the budget allocation of Kshs.1,000,0000 contrary to Section 44(2)(a) of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, Management was in breach of the law and no value for money was obtained on expenditure on the projects.

## **2. Irregular Payments for Construction Works**

The statement of receipts and payments and Note 6 to the financial statements reflects transfers to other government entities of Kshs.47,500,000 which includes an amount of Kshs.18,000,000 in respect to transfers to secondary schools. This amount in turn includes Kshs.15,000,000 which was transferred to Kibos Secondary PMC account. The Project Management Committee (PMC) of Kibos Secondary School entered into an agreement on 6 August, 2020 with a construction company for the proposed construction of dormitory block, two-bedroom twin staff house and dining hall at Kibos Secondary School at contract sum of Kshs.15,000,000. Further, a second agreement dated 27 January, 2021 with the same contractor for the same works a contract price of Kshs.11,557,925 and the contract was expected to take 16 weeks from the date of site handing over. Examination of records provided for audit verification revealed that the project was 98% complete as indicated in the inspection report dated 5 January, 2022. However, the contractor was paid a total of Kshs.33,573,073 which was beyond the total contract sum of Kshs.26,557,925.

In the circumstances, the regularity of expenditure of Kshs.33,573,073 could not be confirmed.

## **3. Over-payment for Construction Works**

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfers to other government entities of Kshs.47,500,000 which includes an amount of Kshs.18,000,000 in respect to transfers to Secondary Schools. The amount includes Kshs.2,000,000 which was transferred to St. Dominic Bukna Secondary School PMC account. The Project Management Committee entered into an agreement with a construction company dated 24 June,2020 for the proposed construction of four (4) classroom (Storey Block) at a contract sum of Kshs.7,993,096. The contract period was expected to take 8 weeks from the date of site handing over. Examination of records provided for audit review revealed that the project was completed and an inspection & acceptance report and a certificate of practical completion were issued on 3 and 4 February, 2021 respectively. Physical verification carried out in April, 2022 revealed that the four (4) classroom storey block was complete and in use.



However, it was noted that the contractor had been paid a total of Kshs.9,388,915 instead of Kshs.7,993,096 resulting to an overpayment of Kshs.1,395,819 which was not explained.

In the circumstances, the regularity of the overpaid amount of Kshs.1,395,819 could not be confirmed.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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 standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are



in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

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

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

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

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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

27 September, 2022




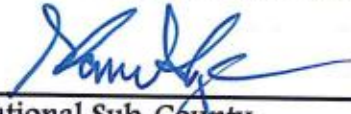


## VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 – 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	152,267,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	272,400	-
<b>TOTAL RECEIPTS</b>		<b>152,540,124</b>	<b>123,040,876</b>
<b>PAYMENTS</b>			
Compensation of employees	4	4,154,797	3,554,472
Use of goods and services	5	10,762,927	10,933,513
Transfers to Other Government Units	6	47,500,000	67,610,477
Other grants and transfers	7	33,132,020	35,213,517
Acquisition of Assets	8	17,500,000	5,500,000
Other Payments	9	750,000	-
<b>TOTAL PAYMENTS</b>		<b>113,799,744</b>	<b>122,811,979</b>
<b>SURPLUS/(DEFICIT)</b>		<b>38,740,380</b>	<b>228,896</b>

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 18.10.2021 and signed by:

  
 Fund Account Manager  
 Name: ROTICH KIPTOON

  
 National Sub-County  
 Accountant

Name: Kenneth Menge  
 ICPAK M/No: 24748

  
 Chairman NG-CDF Committee

Name: JACKSON O. ACHOLA

**Kisumu East Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per the cash book)	10A	49,640,350	10,899,970
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>49,640,350</b>	<b>10,899,970</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>49,640,350</b>	<b>10,899,970</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	226,867	226,867
Gratuity	12B	-	-
<b>TOTAL FINANCIAL LIABILITIES</b>		<b>226,867</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>49,413,483</b>	<b>10,673,103</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd.	13	10,673,103	10,444,206
Prior year adjustments	14	-	-
Surplus/Deficit for the year		38,740,380	228,896
<b>NET FINANCIAL POSITION</b>		<b>49,413,483</b>	<b>10,673,102</b>

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 15.10.2021 and signed by:

Fund Account Manager  
 Name: ROTH KIPTOON


National Sub-County  
 Accountant  
 Name: Kenneth Menge  
 ICPAK M/No: 24748

Chairman NG-CDF Committee  
 Name: J. M. A. A. A.



## IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	152,267,724	123,040,876
Other Receipts	3	272,400	-
<b>Total receipts</b>		<b>152,540,124</b>	<b>123,040,876</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	4,154,797	3,554,472
Use of goods and services	5	10,762,927	10,933,513
Transfers to Other Government Units	6	47,500,000	67,610,477
Other grants and transfers	7	33,132,020	35,213,517
Other Payments	9	750,000	-
<b>Total payments</b>		<b>96,299,744</b>	<b>117,311,979</b>
<b>Total Receipts Less Total Payments</b>		<b>56,240,380</b>	<b>5,728,897</b>
<b>Adjusted for:</b>			
Decrease/ (Increase) in Accounts receivable: (Outstanding imprest)	15	-	-
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	226,867
Prior year adjustments	14	-	-
			<b>226,867</b>
<b>Net cash flow from operating activities</b>		<b>56,240,380</b>	<b>5,955,763</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	17,500,000	5,500,000
<b>Net cash flows from Investing Activities</b>		<b>(17,500,000)</b>	<b>(5,500,000)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>38,740,380</b>	<b>455,763</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>10</b>	<b>10,899,970</b>	<b>10,444,206</b>
<b>Cash and cash equivalent at END of the year</b>		<b>49,640,350</b>	<b><u>10,899,969</u></b>

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 16.10.2021 and signed by: 

Fund Account Manager

Name: ROUCH KIPTOON

National Sub-County  
Accountant

Accountant  
Name: Kenneth Menge  
ICPAK M/No: 24748

Chairman NG-CDF Committee

Name: Jackson-O. Achola

**Kisumu East Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

**X. SUMMARY STATEMENT OF APPROPRIATION**

Receipts/Payments	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 %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021			2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879	10,899,970	69,367,724	217,356,573	163,167,694	54,188,879	75.1%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	272,400	272,400	272,400	-	100.0%
<b>TOTALS</b>	<b>137,088,879</b>	<b>10,899,970</b>	<b>69,640,124</b>	<b>217,628,973</b>	<b>163,440,094</b>	<b>54,188,879</b>	<b>75.1%</b>
PAYMENTS							
Compensation of Employees	2,975,000	1,238,631	-	4,213,631	4,154,797	58,834	98.6%
Use of goods and services	9,121,672	1,793,593	-	10,915,266	10,762,927	152,339	98.6%
Transfers to Other Government Units	90,700,000	1,860,545	5,000,000	97,012,115	47,500,000	49,512,115	49.0%
Other grants and transfers	34,292,207	695,113	41,478,241	76,465,561	33,132,020	43,333,541	43.3%
Acquisition of Assets	-	5,360,517	12,139,483	17,500,000	17,500,000	-	100.0%
Other Payments	-	500,000	750,000	1,250,000	750,000	500,000	60.0%



**National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Receipts/Payments	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 %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021			2020/2021	30/06/2021		
Funds pending approval**	6,000,000	-	10,272,400	10,272,400		10,272,400	
TOTALS	137,088,879	10,899,969	69,640,124	217,628,973	113,799,744	103,829,228.65	52.3%

(a) All revenues relate to allocation from the NGCDF Board. The utilization of receipts stands at 75.1% because the NGCDFB has only released kshs 92,900,000 which represents 67.8% of the allocation for the year 2020/2021 and 59,367,724 in respect of 2019/2020 financial year.

- Compensation of employees has a utilization rate of 98.6% because the NGCDF Board has only disbursed 67.8% of the total funds relating to the financial year including 31% gratuity paid at the end of the contract period.
- Use of goods and services comprise a utilization rate of 98.6% including 1,793,593 for financial year 2019/2020.
- Transfers to other government units is at 50.8% because NGCDF Board has only disbursed 68% for the financial year 2020/2021 and an amount of 6,806,545 for the financial year 2019/2020.
- Other grants of 44.5% includes only 44.5% for the financial year 2020/2021 and 42,173,354 for 2019/2020 financial year.
- Acquisition of Assets of 98.9% relates to 98.9% allocation for 2020/2021 financial year and represents percentage completion of NGCDF building.
- Other payments of 60% relates to unspent amounts of audit fees and last payment of strategic plan.


**Kisumu East Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	103,829,229
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2021	(54,188,879
	49,640,349
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/2021	49,640,349

The NGCDF-Kisumu East Constituency financial statements were approved on 18.10. 2021 and signed by:

  
 Fund Account Manager  
 Name: Rotich Kidtoon

  
 National Sub-County  
 Accountant  
 Name: Kenneth Menge  
 ICPAK M/No: 24748

  
 Chairman NG-CDF Committee  
 Name: Jackson Achola



X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	2,975,000.00	1,238,631.00	-	4,213,631.00	4,146,436.00	67,195.00
1.2 Committee allowances	2,021,007.41	819,508.63	369,818.96	3,210,335.00	3,210,335.00	-
1.3 Use of goods and services	3,000,000.00	362,064.00	200,000.00	3,562,064.00	1,977,779.00	1,584,285.00
<b>Sub-Total</b>	<b>7,996,007.41</b>	<b>2,990,022.59</b>	-	<b>10,986,030.00</b>	<b>9,334,550.00</b>	<b>1,651,480.00</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,100,000.00	-	-	1,100,000.00	-	1,100,000.00
2.2 Committee allowances	2,000,000.00	1,633,817.00	-	3,633,817.00	3,633,817.00	-
2.3 Use of goods and services	1,000,665.00	-	-	1,000,665.00	949,357.00	51,308.00
<b>Sub-Total</b>	<b>4,100,665.00</b>	<b>1,633,817.00</b>	-	<b>5,734,482.00</b>	<b>4,583,174.00</b>	<b>1,151,308.00</b>
<b>3.0 Emergency</b>	<b>7,192,206.90</b>	-	6,722,405.38	13,914,612.28	-	9,714,612.28
3.1 Primary Schools	-	-	-	-	-	-
ST ALBERT ANGIRA SEC SCHOOL	-	-	-	-	1,200,000.00	-
KSM EAST NGCDF PROJECT	-	-	-	-	3,000,000.00	-
3.4 Security projects	-	-	-	-	-	-
<b>Sub-Total</b>	<b>7,192,206.90</b>	-	6,722,405.38	13,914,612.28	4,200,000.00	9,714,612.28
<b>4.0 Bursary and Social Security</b>						
4.1 Primary Schools	-	-	-	-	-	-



**Kisumu East Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.2 Secondary Schools	12,000,000.00	2,694,536.37	3,000,000.00	17,694,536.37	5,888,000.00	11,806,536.37
4.3 Tertiary Institutions	8,000,000.00	-	12,517,900.00	20,517,900.00	20,517,900.00	-
4.4 Universities	-	1,000,000.00	1,000,000.00	2,000,000.00	-	2,000,000.00
4.5 Social Security	-	-	-	-	-	-
<b>Sub-Total</b>	<b>20,000,000.00</b>	<b>7,694,536.37</b>	<b>12,517,900.00</b>	<b>40,212,436.37</b>	<b>26,405,900.00</b>	<b>13,806,536.37</b>
5.0 Sports						
5.1 CONSTITUENCY TOURNAMENT	1,200,000.00	-	-	1,200,000.00	1,028,000.00	172,000.00
DR ALOO GUMBI SEC SCHOOL(SPECTATOR STAND CONSTRUCTION)	-	-	1,740,000.00	1,740,000.00	-	1,740,000.00
CONSTITUENCY TOURNAMENT	-	12,500.00	-	12,500.00	-	12,500.00
<b>Sub-Total</b>	<b>1,200,000.00</b>	<b>12,500.00</b>	<b>1,740,000.00</b>	<b>2,952,500.00</b>	<b>1,028,000.00</b>	<b>1,924,500.00</b>
6.0 Environment						
KIBOS SECONDARY SCHOOL	500,000.00	-	-	500,000.00	-	500,000.00
KIBOS SECONDARY SCHOOL	250,000.00	-	-	250,000.00	-	250,000.00
KIBOS SECONDARY SCHOOL	150,000.00	-	-	150,000.00	-	150,000.00
ENVIRONMENT PROJECTS	-	1,412,045.00	-	1,412,045.00	658,120.00	753,925.00
10000LTS WATER TANK(BUKNA SEC SCH)	-	-	120,000.00	120,000.00	120,000.00	-
10000LTS WATER	-	-	-	120,000.00	120,000.00	-



**National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
TANK(GITA POLICE POST)			120,000.00			
2,1000LTS WATER						
TANK(NG-CDF OFFICE)	-	-	240,000.00	240,000.00	240,000.00	-
10000LTS WATER						
TANK(KUNYA PRI SCH)	-	-	120,000.00	120,000.00	120,000.00	-
10000LTS WATER						
TANK(NYALUNYA SEC SCH)	-	-	120,000.00	120,000.00	120,000.00	-
10000LTS WATER						
TANK(WANDIEGE PRI SCHOOL)	-	-	120,000.00	120,000.00	120,000.00	-
<b>Sub-Total</b>	<b>900,000.00</b>	<b>1,412,045.00</b>	<b>840,000.00</b>	<b>3,152,045.00</b>	<b>1,498,120.00</b>	<b>1,653,925.00</b>
7.0 Primary Schools Projects (List all the Projects)						
ST.MARK NYABERA PRI SCHOOL-RENOVATION	2,500,000.00	-	-	2,500,000.00	2,500,000.00	-
ST.MARK NYABERA PRI SCHOOL-FENCE	500,000.00	-	-	500,000.00	-	500,000.00
ST.MARK NYABERA PRI- DYKES	1,000,000.00	-	-	1,000,000.00	1,000,000.00	-
KASAGAM PRI SCHOOL- RENOV	2,500,000.00	-	-	2,500,000.00	-	2,500,000.00
KASAGAM PRI SCHOOL- FENCE	500,000.00	-	-	500,000.00	-	500,000.00
KASAGAM PRI SCH-DYKES	1,000,000.00	-	-	1,000,000.00	-	1,000,000.00
SNR.CHIEF ONUNGA SCH	800,000.00	-	-	800,000.00	800,000.00	-
OKOK PRI SCHOOL	1,000,000.00	-	-	1,000,000.00	1,000,000.00	-
ST.JOHN ORIANG PRI	1,600,000.00	-	-	1,600,000.00	-	1,600,000.00



**Kisumu East Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
SCHOOL						
KIANJA PRI SCHOOL	1,600,000.00	-	-	1,600,000.00	-	1,600,000.00
GOT ONGO PRI SCHOOL- CONS	2,700,000.00	-	-	2,700,000.00	-	2,700,000.00
GOT ONGO PRI SCHOOL- LATRINE	500,000.00	-	-	500,000.00	-	500,000.00
BUKNA PRIMARY SCHOOL	1,600,000.00	-	-	1,600,000.00	-	1,600,000.00
ONG'ADI PRI SCHOOL- CONST	4,000,000.00	-	-	4,000,000.00	-	4,000,000.00
ONG'ADI PRI SCHOOL- RENOV	900,000.00	-	-	900,000.00	-	900,000.00
OBWOLO PRIMARY SCHOOL	1,000,000.00	-	-	1,000,000.00	1,000,000.00	-
ALANGO PRIMARY SCHOOL	2,700,000.00	-	-	2,700,000.00	-	2,700,000.00
NYAMONGE PRIMARY SCHOOL	2,700,000.00	-	-	2,700,000.00	2,700,000.00	-
BUNGU PRIMARY SCHOOL	1,600,000.00	-	-	1,600,000.00	1,600,000.00	-
AYARO PRIMARY SCHOOL	1,600,000.00	-	-	1,600,000.00	1,600,000.00	-
OBINO PRIMARY SCHOOL	1,600,000.00	-	-	1,600,000.00	1,600,000.00	-
OMUNG'I PRIMARY SCHOOL	2,700,000.00	-	-	2,700,000.00	2,700,000.00	-
ANYWANG PRI SCH-CONST	2,700,000.00	-	-	2,700,000.00	2,700,000.00	-
ANYWANG PRI SCH-RENOV	1,000,000.00	-	-	1,000,000.00	1,000,000.00	-
KADIJU PRIMARY SCHOOL	2,700,000.00	-	-	2,700,000.00	-	1,700,000.00



**National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
NYAIMBO PRIMARY SCHOOL	1,600,000.00	-	-	1,600,000.00	1,000,000.00	1,600,000.00
ORONGO PRIMARY SCHOOL	1,000,000.00	-	-	1,000,000.00	1,000,000.00	-
BWANDA PRIMARY SCHOOL	2,700,000.00	-	-	2,700,000.00	-	2,700,000.00
BWANDA PRIMARY SCHOOL	900,000.00	-	-	900,000.00	-	900,000.00
OFUNYU PRI SCHOOL	1,600,000.00	-	-	1,600,000.00	-	1,600,000.00
OYOLA PRI SCHOOL- RENOVA	1,600,000.00	-	-	1,600,000.00	-	1,600,000.00
OYOLA PRI SCHOOL-FENCE	500,000.00	-	-	500,000.00	-	500,000.00
RAGUMO PRIMARY SCHOOL	2,700,000.00	-	-	2,700,000.00	-	2,700,000.00
NYALUNYA PRI SCHOOL- CONST	2,700,000.00	-	-	2,700,000.00	-	2,700,000.00
NYALUNYA PRIMARY SCHOOL-R	800,000.00	-	-	800,000.00	-	800,000.00
RENJA PRIMARY SCHOOL	1,600,000.00	-	-	1,600,000.00	1,600,000.00	-
RARIEDA KALOO PRI SCHOOL	800,000.00	-	-	800,000.00	-	800,000.00
MBEME PRIMARY SCHOOL	1,600,000.00	-	-	1,600,000.00	1,600,000.00	-
TIDO PRIMARY SCHOOL	900,000.00	-	-	900,000.00	900,000.00	-
KUNYA PRIMARY SCHOOL	1,000,000.00	-	-	1,000,000.00	-	1,000,000.00
OGANGO PRIMARY	1,600,000.00	-	-	1,600,000.00	-	-



**Kisumu East Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
SCHOOL-R					1,600,000.00	
OGANGO PRIMARY SCHOOL-FE	1,000,000.00	-	-	1,000,000.00	-	1,000,000.00
KIBOS PRIMARY SCHOOL	1,600,000.00	-	-	1,600,000.00	1,600,000.00	-
WANDIEGE PRI SCHOOL- LAND	2,000,000.00	-	-	2,000,000.00	-	2,000,000.00
<b>Sub-Total</b>	<b>71,200,000.00</b>		-	<b>71,200,000.00</b>	<b>29,500,000.00</b>	<b>41,700,000.00</b>
8.0 Secondary Schools Projects (List all the Projects)			-			
KIBOS SEC SCHOOL-HALL	4,000,000.00	-	-	4,000,000.00	-	4,000,000.00
KIBOS SEC SCHOOL-DORM	5,300,000.00	-	-	5,300,000.00	5,300,000.00	-
KIBOS SEC SCHOOL-SEPTIC	2,000,000.00	-	-	2,000,000.00	2,000,000.00	-
ST.DOMINIC BUKNA SEC SCHO	2,000,000.00	-	-	2,000,000.00	2,000,000.00	-
NYAMASARIA SEC SCHOOL	1,000,000.00	-	-	1,000,000.00	1,000,000.00	-
GOT NYABONDO SEC SCHOOL	500,000.00	-	-	500,000.00	-	500,000.00
KISUMU EAST TECHNICAL INS	-	-	10,000,000.00	10,000,000.00	-	10,000,000.00
KIBOS SEC SCHOOL-STAFF HS	2,700,000.00	-	-	2,700,000.00	2,700,000.00	-
KIBOS GIRLS SEC SCHOOL	-	-	5,000,000.00	5,000,000.00	5,000,000.00	-
GOT NYABONDO SEC- LAND	2,000,000.00	-	-	2,000,000.00	-	2,000,000.00
<b>Sub-Total</b>	<b>19,500,000.00</b>	-	<b>15,000,000.00</b>	<b>34,500,000.00</b>	<b>18,000,000.00</b>	<b>16,500,000.00</b>
9.0 Tertiary institutions Projects (List all the Projects)						



*National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
9.1	-	-	-	-	-	-
9.2	-	-	-	-	-	-
9.3	-	-	-	-	-	-
9.4	-	-	-	-	-	-
10.0 Security Projects						
KOYANGO CHIEF'S OFFICE	3,000,000.00	-	-	3,000,000.00	-	3,000,000.00
GITA POLICE POST	-	1,000,000.00	-	1,000,000.00	1,000,000.00	-
KIBOS POLICE STATION	-	-	10,000,000.00	10,000,000.00	-	10,000,000.00
KOYANGO CHIEF'S OFFICE- LAND	2,000,000.00	-	-	2,000,000.00	-	2,000,000.00
<b>Sub-Total</b>	<b>5,000,000.00</b>	<b>1,000,000.00</b>	<b>10,000,000.00</b>	<b>16,000,000.00</b>	<b>1,000,000.00</b>	<b>15,000,000.00</b>
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
11.2 Construction of CDF office	-	-	17,500,000.00	17,500,000.00	17,500,000.00	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
Unallocated funds	-	226,867.00	-	226,867.00	-	226,867.00
<b>Sub-Total</b>	<b>-</b>	<b>226,867.00</b>	<b>17,500,000.00</b>	<b>17,726,867.00</b>	<b>17,500,000.00</b>	<b>226,867.00</b>
12.0 Others						
12.1 Strategic Plan	-	-	750,000.00	750,000.00	750,000.00	-
12.2 Innovation Hub	-	-	-	-	-	-

**Kisumu East Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
AUDIT FEE	-	500,000.00	-	500,000.00	-	500,000.00
Sub-Total	-	500,000.00	750,000.00	1,250,000.00	750,000.00	500,000.00
Funds pending approval**	6,000,000.00	272,400	10,000,000.00	16,272,400.0	-	16,272,400.00
Total	137,088,879.31	10,899,969	69,640,124.34	217,628,972.65	113,799,744.00	103,829,228.65



## **XI. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

### **2. Reporting Entity**

The financial statements are for the NGCDF-Kisumu 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.

#### **Transfers from the National Government Constituency Development Fund (NG-CDF)**

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

#### **Proceeds from Sale of Assets**

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

#### **Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

#### ***Unutilized Funds from PMCs.***

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.



**External Assistance**

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Cash and Cash Equivalent.**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

**7. Accounts Receivable**

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

**8. Accounts Payable**



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

#### **9. Pending Bills**

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

#### **10. Unutilized Fund**

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

#### **11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

#### **12. Comparative Figures**

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

#### **13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2021.

#### **14. Errors**

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

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

#### **15. Related Party Transactions**

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

**Kisumu East Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO. B 104729	1	23,000,000.00	55,040,875.50
AIE NO. A 823549	2	36,367,724.10	4,000,000.00
AIE NO. B 124567	3	9,000,000.00	20,000,000.00
AIE NO. B 119504	4	10,000,000.00	6,000,000.00
AIE NO. B 119905	5	13,000,000.00	14,000,000.00
AIE NO. B 128147	6	6,900,000.00	24,000,000.00
AIE NO. B 128459	7	7,000,000.00	-
AIE NO. B 132203	8	6,000,000.00	-
AIE NO. B 138871	9	13,000,000.00	-
AIE NO. B 126165	10	6,000,000.00	-
AIE NO. B 140603	11	12,000,000.00	-
AIE NO. B 126459	12	10,000,000.00	-
<b>TOTAL</b>		<b>152,267,724</b>	<b>123,040,876</b>



**2. PROCEEDS FROM SALE OF ASSETS**

	2020-2021	2019-2020
	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	-	-
<b>Total</b>	-	-

**Kisumu East Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**3. OTHER RECEIPTS**

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	201,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	71,400	-
<b>Total</b>	<b>272,400</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,517,653	2,470,632.00
<b>Personal allowances paid as part of salary</b>		
House Allowance	185,500	348,000.00
Transport Allowance	81,000	132,000.00
Leave allowance	20,000	90,000.00
Gratuity to contractual employees	2,350,644	384,000
Employer Contributions Compulsory national social security schemes	-	129,840.00
<b>Total</b>	<b>4,154,797</b>	<b>3,554,472</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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**5. USE OF GOODS AND SERVICES**

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	5,369,250	4,364,400
Utilities, supplies and services	533,115	56,600.00
Communication, supplies and services	295,390	79,000
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	443,917	58,598
Rentals of produced assets	-	-
Training expenses	292,800	2,057,400
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	189,250	249,500
Office and general supplies and services	1,086,509	1,704,058
Other operating expenses	2,221,779	1,971,350
Routine maintenance – vehicles and other transport equipment	330,917	332,520
Routine maintenance – other assets	-	-
<b>Total</b>	<b>10,762,927</b>	<b>10,933,513</b>

**Kisumu East Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	29,500,000	39,333,450.00
Transfers to secondary schools (see attached list)	18,000,000	28,277,027
Transfers to tertiary institutions (see attached list)	-	-
<b>TOTAL</b>	<b>47,500,000</b>	<b>67,610,477</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	5,888,000	19,495,000.00
Bursary – tertiary institutions (see attached list)	17,307,900	8,705,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	3,210,000	-
Security projects (see attached list)	-	1,000,000
Sports projects (see attached list)	1,028,000	1,989,500
Environment projects (see attached list)	1,343,120	700,000
Emergency projects (see attached list)	4,355,000	3,324,017
<b>Total</b>	<b>33,132,020</b>	<b>35,213,517</b>



## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## 8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	17,500,000.00	5,500,000.00
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	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>17,500,000</b>	<b>5,500,000</b>

## 9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	750,000	-
ICT Hub	-	-
	<b>750,000</b>	-

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**10: CASH BOOK BANK BALANCE**

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
Equity Bank Ltd, Kisumu Branch . Kisumu East NG-CDF, A/C no.0290262014425	49,640,350	10,899,970
	-	-
	-	-
<b>Total</b>	<b>49,640,350</b>	<b>10,899,970</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
<b>Total</b>	-	-
<i>[Provide cash count certificates for each]</i>		



## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## 11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Total</i>				-

## 12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	226,867	226,867
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	226,867	226,867

## 12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	2,350,644	-
Gratuity paid during the Year (C)	(2,350,644)	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	(0)	-

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**13. BALANCES BROUGHT FORWARD**

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	10,899,970	10,444,206.
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>10,899,970</b>	<b>10,444,206</b>

**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	44,000	-	44,000
<b>TOTAL</b>	<b>44,000</b>	<b>-</b>	<b>44,000</b>

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST**

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-



**XIII. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	226,867	-
Deposit and Retentions held during the year (B)	-	226,867
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D= A+B-C	226,867	226,867

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**17. OTHER IMPORTANT DISCLOSURES**

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

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

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

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
	-	-

**17.3: UNUTILIZED FUND (See Annex 3)**

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	58,834	1,238,631
Use of goods and services	152,339	-1,793,593
Amounts due to other Government entities (see attached list)	49,512,115	15,821,845
Amounts due to other grants and other transfers (see attached list)	43,333,541	45,726,563
Acquisition of assets	(0)	18,547,381
Others ( <i>specify</i> )	500,000	500,000
Funds pending approval	10,272,400	226,867
	<b>103,829,228.65</b>	<b>80,267,694</b>



**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**17.4: PMC account balances (See Annex 5)**

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	-	38,290,175.44
	19,062,254.08	38,290,175.44

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount a	Date Contracted B	Amount Paid To- Date c	Outstanding Balance 2020 d=a-c	Comments
<b>Construction of buildings</b>					
1.					
2.					
3.					
Sub-Total					
<b>Construction of civil works</b>					
4.					
5.					
6.					
Sub-Total					
<b>Supply of goods</b>					
7.					
8.					
9.					
Sub-Total					
<b>Supply of services</b>					
10.					
11.					
12.					
Sub-Total					
Grand Total					



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

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		58,834	1,238,631	
Use of goods & services		152,339	-1,793,593	
Amounts due to other Government entities		49,512,115	15,821,845	
ST.MARK NYABERA PRI SCHOOL-FENCE	fencing	500,000.00		
KASAGAM PRI SCHOOL-RENOV	renovation	2,500,000.00		
KASAGAM PRI SCHOOL-FENCE	fencing	500,000.00		
KASAGAM PRI SCHOOL-DYKES	dykes	1,000,000.00		
ST.JOHN ORIANG PRI SCHOOL	renovation	1,600,000.00		
KIANJA PRI SCHOOL	renovation	1,600,000.00		
GOT ONGO PRI SCHOOL-CONS	construction	2,700,000.00		
GOT ONGO PRI SCHOOL-LATRINE	Construction of latrine	500,000.00		
BUKNA PRIMARY SCHOOL	Classroom renovation	1,600,000.00		
ONG'ADI PRI SCHOOL-CONST	Classroom construction	4,000,000.00		
ONG'ADI PRI SCHOOL-RENOV	Classroom renovation	900,000.00		
ALANGO PRIMARY SCHOOL	Classroom construction	2,700,000.00		
KADIJU PRIMARY SCHOOL	Classroom renovation	1,700,000.00		
NYAIMBO PRIMARY SCHOOL	Classroom renovation	1,600,000.00		
BWANDA PRIMARY SCHOOL	Classroom construction	2,700,000.00		
BWANDA PRIMARY SCHOOL	Classroom renovation	900,000.00		
OFUNYU PRI SCHOOL	Classroom renovation	1,600,000.00		



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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
OYOLA PRI SCHOOL-RENOVA	Classroom renovation	1,600,000.00		
OYOLA PRI SCHOOL-FENCE	fencing	500,000.00		
RAGUMO PRIMARY SCHOOL	Classroom construction	2,700,000.00		
NYALUNYA PRI SCHOOL-CONST	Classroom construction	2,700,000.00		
NYALUNYA PRIMARY SCHOOL-R	Classroom renovation	800,000.00		
RARIEDA KALOO PRI SCHOOL	Classroom renovation	800,000.00		
KUNYA PRIMARY SCHOOL	fencing	1,000,000.00		
OGANGO PRIMARY SCHOOL-FE	fencing	1,000,000.00		
WANDIEGE PRI SCHOOL-LAND	Purchase of land	2,000,000.00		
KISUMU EAST TECHNICAL INS	construction	10,000,000.00		
KIBOS SEC SCHOOL-HALL	construction	4,000,000.00		
GOT NYABONDO SEC SCHOOL	renovation	500,000.00		
GOT NYABONDO SEC-LAND	Purchase of land	2,000,000.00		
	Sub-Total	<b>49,512,115</b>		
Amounts due to other grants and other transfers			45,726,563	
<b>EMERGENCY</b>				
	To cater for unforeseen circumstances	9,714,612.28		
DR ALOO GUMBI SEC SCHOOL(SPECTATOR STAND CONSTRUCTION)		1,740,000.00		
CONSTITUENCY TOURNAMENT		12,500.00		
CONSTITUENCY TOURNAMENT		172,000.00		
ENVIRONMENT PROJECTS	Fencing and tree planting	753,925.00		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
KIBOS SECONDARY SCHOOL	Water tanks	500,000.00		
KIBOS SECONDARY SCHOOL	gutters	250,000.00		
KIBOS SECONDARY SCHOOL		150,000.00		
BURSARY SECONDARY SCHOOLS		11,726,255.17		
BURSARY TERTIARY SCHOOLS		2,000,000.00		
KIBOS POLICE STATION	Police post construction	10,000,000.00		
KOYANGO CHIEFS OFFICE	Construction of a chiefs office	3,000,000.00		
KOYANGO CHIEFS OFFICE	Purchase of land	2,000,000.00		
<b>Sub-Total</b>		<b>43,333,541</b>		
Acquisition of assets		(0)	18,547,381	
NG-CDF OFFICE	The construction of the NG-CDF office is complete.		500,000	
Others ( <i>specify</i> ) strategic plan, audit fees		500,000		
AUDIT FEE	Relates to F/y 2019-2020.			
UNALLOCATED FUNDS	Previous years sale of tender	226,867		
<b>Sub-Total</b>		<b>500,000</b>		
Funds pending approval		10,272,400	226,867	
<b>Grand Total</b>		<b>103,829,228.65</b>	<b>80,267,694</b>	



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

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	1,468,600	-	-	1,468,600
Buildings and structures	48,639,379	17,500,000	-	66,139,379
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	-	-	-	-
<b>Total</b>	<b>56,354,870</b>	<b>17,500,000</b>	<b>-</b>	<b>73,854,870</b>

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021**

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
AKADO YOUTH POLYTECHNIC	EQUITY	0290264448000	4,811.00	4,811
ALANGO PRIMARY SCHOOL	EQUITY	0290266615670	86,093.87	86,093.87
AYARO PRIMARY SCHOOL	EQUITY	1260298195339	74,616.15	14,616.15
BUOYE PRIMARY SCHOOL	EQUITY	0290299884397	488,178.97	2,074,273.00
BWANDA PRIMARY SCHOOL	EQUITY	0290266854359	8,985	8,985
DAGO PRIMARY SCHOOL	EQUITY	0290266392714	85,643.00	2,764,779.62
DR. ALOO GUMBI SEC SCHOOL	EQUITY	0290264050722	-	-
GITA AP CAMP	EQUITY	1260266770898	1,245,728.40	2,791,840.65
KADIJU PRIMARY SCHOOL	NATIONAL	2424360704	-	-
KIANJA PRIMARY SCHOOL	CORP	0114101469400 0	-	-
KIBOS SEC SCHOOL	CORP	0114143140740 0	10,190,000.00	10,190,000.0 0
KINDU PRIMARY SCHOOL	EQUITY	1260298212482	8,524.50	8,524.50
KINDU SEC SCHOOL	KCB	1129368882	-	-
KSMEAST NG-CDF	EQUITY	0290267475582	-	10,973.80
KUNYA PRIMARY SCHOOL	CORP	0113949411870 0	843.00	512,000.00
MAYENYA PRIMARY SCHOOL	EQUITY	1260161963897	20,420.76	20,420.76
MBEME PRIMARY SCHOOL	EQUITY	1260266678026	54,280	54,280
NYABERA CHIEFS CAMP DVLPT COMM	KCB	1113965452	-	-
NYALUNYA PRI SCHOOL	CORP	1141295846000	-	-
NYALUNYA SEC SCHOOL	CORP	0114129452730 0	37,119.56	37,000.00
NYAMASARIA SECONDARY SCHOOL	EQUITY	0290263882112	878	878
NYAMONGE PRIMARY SCHOOL	EQUITY	0290299474900	1,704	1,704
NYATEGE PRIMARY SCHOOL	EQUITY	0290299919471	827,924.00	2,248,616.90
OBINO PRIMARY SCHOOL	EQUITY	0290296380336	5,196	5,196



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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
OBWOLO AP CAMP	KCB	1145170943	-	-
OBWOLO PLAYING FIELD	EQUITY	0290277303600	-	117,854.00
OGANGO PRIMARY SCHOOL	EQUITY	0290299086592	-	4,221,239.30
OKAGO PRIMARY SCHOOL	EQUITY	0290297668544	-	1,078,803.75
OKOK PRIMARY SCHOOL	EQUITY	0290266494888	189,124	189,124
OMUNGI PRIMARY SCHOOL	EQUITY	0290299925389	-	-
ORONGO PRIMARY SHOOOL	EQUITY	1260298222885	9,402.00	2,682,282.50
ORONGO SEC SCHOOL	CORP	1141295410200	-	-
OTERA PRIMARY SCHOOL	EQUITY	1260299885750	673,100	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	-	-
RAGUMO CHIEFS CAMP	EQUITY	0290270743881	14,447	14,447
RAGUMO PRIMARY SCHOOL	EQUITY	0290299352422	19,583.45	19,583.45
RENJA SECONDARY SCHOOL	EQUITY	1260263464427	6,841.2	6,841.2
RWEYA CHIEFS CAMP	CORP	0113449587050 0	-	-
SENIOR CHIEF ONUNGA SCHOOL	EQUITY	0290266679712	618	618
ST ALBERT ANGIRA SEC SCHOOL	NATIONAL	2125366701	-	-
ST ALLOYS MAYENYA SECONDARY SCHOOL	COOP	1141015889100	17,916.00	2,049,000.00
ST DOMINIC BUKNA SECONDARY SCHOOL	COOP	1141494487400	4,202,878.00	7,929,362.00
ST FRANCIS NYAMONGE PRIMARY SCHOOL	EQUITY	1260298198853	5,948	5,948
ST JOHNS MASAWA PRI SCHOOL	EQUITY	1260270546526	414,561.72	414,561.72
ST JOHNS ORIANG PRIMARY SCHOOL	EQUITY	0290299657058	-	-
ST MARK NYABERA PRIMARY SCHOOL	COOP	1139012829700	-	-

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
TIDO PRIMARY SCHOOL	EQUITY	0290264062442	54,985.00	54,985.00
WANDIEGE PRIMARY SCHOOL	EQUITY	1260261742733	252,537.00	252,537.00
<b>Total</b>			<b>19,062,254.08</b>	<b>38,290,175.44</b>



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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Understatement of Receipts	The unsupported receipts had AIE received from the board to support the same. the difference of ksh226,867 represents the unpaid retention money.	Not Resolved	
2.0	Unsupported Fuel Expenditure	There was statement from the supplier to support the same.	Not Resolved	
3.1	Unsupported Emergency funds: Nyalunya secondary school.	NGCDFC Minutes to support the payment.	Not Resolved	
4.1	Lack of ownership documents for purchase of land.	The process to acquire the title is ongoing.	Not Resolved	
5.1	Bank Reconciliation statement.uncleared items.	These represented the uncleared bursary cheques by the bank which have since been cleared.	Not Resolved	
5.2	Unsupported PMC Bank account Balances.	There were bank statements to prove the same.	Not Resolved	
6.0	Unsupported Retention money.	There were payment vouchers of the contractor to provide the same.	Not Resolved	
7.0	Incomplete Fixed Asset Register.	The private registration numbers were followed up	Not resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		for GK registration but the KRA only register the YAMAHA make and not KINGBIRD and since the matter has since been resolved.		

**ATTACHMENTS TO NOTES**

**TRANSFER TO PRIMARY SCHOOLS**

NAME OF INSTITUTION	AMOUNT (KSH)DISBURSED 2020/2021	AMOUNT (KSH)DISBURSED 2019/2020
ANYWANG PRIMARY SCHOOL	2,700,000.00	
ANYWANG PRIMARY SCHOOL	1,000,000.00	
AYARO PRIMARY SCHOOL	1,600,000.00	
BUNGU PRIMARY SCHOOL	1,600,000.00	
BUOYE PRIMARY SCHOOL		2,200,000.00
COMMISSIONER OF VAT		58,875.00
DAGO PRIMARY SCHOOL		6,000,000.00
DAGO PRIMARY SCHOOL		1,795,200.00
DAGO PRIMARY SCHOOL		6,500,000.00
DAGO PRIMARY SCHOOL (LAND)		1,400,000.00
DAGO PRIMARY SCHOOL(FENCING)		600,000.00



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KADIJU PRIMARY SCHOOL	1,000,000.00	
KIBOS PRIMARY SCHOOL	1,600,000.00	
KUNYA PRIMARY SCHOOL		500,000.00
MBEME PRIMARY SCHOOL	1,600,000.00	
NYAMONGE PRIMARY SCHOOL	2,700,000.00	
NYATEGE PRIMARY SCHOOL		5,400,000.00
NYATEGE PRIMARY SCHOOL		500,000.00
OBINO PRIMARY SCHOOL	1,600,000.00	
OBWOLO PRIMARY SCHOOL		500,000.00
OBWOLO PRIMARY SCHOOL	1,000,000.00	
OGANGO PRIMARY SCHOOL		4,000,000.00
OGANGO PRIMARY SCHOOL	1,600,000.00	
OKAGO PRIMARY SCHOOL		2,100,000.00
OKOK PRIMARY SCHOOL	1,000,000.00	
OMUNGI PRIMARY SCHOOL	2,700,000.00	
ORIANI PRIMARY SCHOOL		1,000,000.00
ORONGO PRIMARY SCHOOL		2,700,000.00
ORONGO PRIMARY SCHOOL	1,000,000.00	
RENJA PRIMARY SCHOOL	1,600,000.00	
SNR CHIEF ONUNGA PRI SCHOOL	800,000.00	
ST .MARK NYABERA PRI SCHOOL	2,500,000.00	
ST .MARK NYABERA PRI SCHOOL	1,000,000.00	
ST MARKS NYABERA PRIMARY SCHOOL		500,000.00
STARPLUS		1,079,375.00
TIDO PRIMARY SCHOOL		500,000.00
TIDO PRIMARY SCHOOL	900,000.00	
WANDIEGE PRIMARY SCHOOL		2,000,000.00
<b>Total</b>	<b>29,500,000.00</b>	<b>39,333,450.00</b>

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**TRANSFER TO SECONDARY SCHOOLS**

NAME OF INSTITUTION	AMOUNT (KSH)DISBURSED 2020/2021	AMOUNT (KSH)DISBURSED 2019/2020
KIBOS GIRLS SEC SCHOOL		10,000,000.00
KIBOS SECONDARY SCHOOL	5,000,000.00	
KIBOS SECONDARY SCHOOL	5,300,000.00	
KIBOS SECONDARY SCHOOL	2,000,000.00	
KIBOS SECONDARY SCHOOL	2,700,000.00	
NYALUNYA SEC SCHOOL		4,677,027.20
NYALUNYA SECONDARY SCHOOL		3,500,000.00
NYAMASARIA SECONDARY SCHOOL	1,000,000.00	
ST ALLOYS MAYENYA SEC SCHOOL		2,100,000.00
ST DOMINIC BUKNA SEC SCHOOL		8,000,000.00
ST DOMINIC BUKNA SEC SCHOOL	2,000,000.00	
<b>Total</b>	<b>18,000,000.00</b>	<b>28,277,027.20</b>

**TRANSFER TO SECURITY PROJECTS**

NAME OF INSTITUTION	AMOUNT (KSH)DISBURSED 2020/2021	AMOUNT (KSH)DISBURSED 2019/2020
GITA AP LINE		1,000,000.00
<b>TOTAL</b>	<b>0.00</b>	<b>1,000,000.00</b>

**TRANSFER TO SPORTS PROJECTS**

NAME OF INSTITUTION	AMOUNT (KSH)DISBURSED 2020/2021	AMOUNT (KSH)DISBURSED 2019/2020



**Kisumu East Constituency**  
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OBWOLO PLAYING FIELD		1,500,000.00
ADVENTURE CONTRACTORS LTD		481,060.00
COMM OF VAT		8,440.00
COMMISSIONER OF VAT	13,379.00	
FKF	252,000.00	
KACHAS ENTERPRISES	762,621.00	
<b>TOTAL</b>	<b>1,028,000.00</b>	<b>1,989,500.00</b>

**TRANSFER TO EMERGENCY PROJECTS**

NAME OF INSTITUTION	AMOUNT (KSH)DISBURSED 2020/2021	AMOUNT (KSH)DISBURSED 2019/2020
COMM OF VAT		71,070.00
DAGO PRIMARY SCHOOL		300,000.00
KSM EAST NGCDF PROJECT	3,000,000.00	
NYALUNYA SECONDARY SCHOOL		1,000,000.00
OTERA BAHATI PRI SCHOOL		650,000.00
ATARO E.A	152,328.00	
COMM OF VAT	2,673.00	
RJ AUTO SERVICES(K) LTD		1,302,947.00
ST ALBERT ANGIRA SEC SCHOOL	1,200,000.00	
<b>TOTAL</b>	<b>4,355,000.00</b>	<b>3,324,017.00</b>

**TRANSFER TO ENVIRONMENT PROJECTS**

NAME OF INSTITUTION	AMOUNT (KSH)DISBURSED	AMOUNT (KSH)DISBURSED
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**Kisumu East Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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	2019/2020	2018/2019
KUNYA PRIMARY SCHOOL		700,000.00
COMM OF VAT	8,186.00	
ERYTROXX ENTERPRISES	7,000.00	
ERYTROXX ENTERPRISES	399,000.00	
KRISAMO TECHNOLOGIES LTD	470,500.00	
ROTO MOULDERS LTD	458,434.00	
<b>TOTAL</b>	<b>1,343,120.00</b>	<b>700,000.00</b>

**BURSARY**  
**SECONDARY SCHOOLS**

S/NO	SCHOOL	NO. OF STUDENTS	AMOUNT
1	A.C.K RAE GIRLS' HIGH SCHOOL	9	36,000
2	ACHEGO GIRLS SECONDARY SCHOOL	5	20,000
3	ACK-EBUSAKAMI GIRLS SECONDARY SCHOOL	1	4,000
4	ADIEDO MIXED SECONDARY SCHOOL	1	4,000
5	AGORO SARE HIGH SCHOOL	1	4,000
6	AHERO GIRLS SECONDARY SCHOOL	5	20,000



**Kisumu East Constituency**  
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7	AIC OLAGO ALUOCH ALARA GIRLS SECONDARY SCHOOL	1	4,000
8	ALENDU SECONDARY SCHOOL	3	12,000
9	ASUMBI GIRLS HIGH SCHOOL	1	4,000
10	AWASI PAG BOYS SECONDARY SCHOOL	3	12,000
11	AWASI PAG GIRLS SECONDARY SCHOOL	1	4,000
12	BANJA SECONDARY SCHOOL	3	12,000
13	BARDING BOYS HIGH SCHOOL	2	8,000
14	BISHOP ABIERO SHAURIMOYO SECONDARY SCHOOL	3	12,000
15	BISHOP OKOTH GIRLS' MBAGA SEC SCHOOL	2	8,000
16	BISHOP OKOTH OJOLLA GIRLS SECONDARY SCHOOL	7	28,000
17	BOOKER ACADEMY	1	4,000
18	BUNYORE GIRLS HIGH SCHOOL	1	4,000
19	BUTERE GIRLS HIGH SCHOOL	1	4,000
20	CARDINAL OTUNGA HIGH SCHOOL	1	4,000
21	CHEMELIL SUGAR ACADEMY	1	4,000
22	CHERWA MIXED SECONDARY SCHOOL	1	

**Kisumu East Constituency**  
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					4,000
23	CHIANDA HIGH SCHOOL	3			12,000
24	CHULAIMBO SECONDARY SCHOOL	4			16,000
25	DISCIPLES OF MERCY SECONDARY SCHOOL	1			4,000
26	DR. ALOO GUMBI MIXED SECONDARY SCHOOL	60			300,000
27	DUDI GIRLS SECONDARY SCHOOL	1			4,000
28	EKWANDA HIGH SCHOOL	1			4,000
29	ELCK GRETTA ADULT LEARNING CENTRE	2			8,000
30	ELUHOBE MIXED DAY SECONDARY SCHOOL	1			4,000
31	EMWIRU MIXED DAY SECONDARY SCHOOL	1			4,000
32	ENG. GUMBO RAMBIRA GIRLS SECONDARY SCHOOL	1			4,000
33	FR. OUDERAA SECONDARY SCHOOL	1			4,000
34	FRIENDS SCHOOL KAIMOSI BOYS	2			8,000
35	FRIENDS SCHOOL KAIMOSI GIRLS	1			4,000
36	FRIENDS SCHOOL KEVEYE GIRLS	2			8,000
37	FRIENDS SCHOOL KIGAMA	1			4,000



**Kisumu East Constituency**  
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38	FRIENDS SCHOOL TIGOI	1	4,000
39	G.E.B GIRLS SECONDARY SCHOOL	1	4,000
40	G.P. OWITI CHIGA MIXED SECONDARY SCHOOL	19	95,000
41	GENDIA HIGH SCHOOL	1	4,000
42	GIMARIAN SECONDARY SCHOOL	1	4,000
43	GOMBE KOKULO SECONDARY SCHOOL	1	4,000
44	GOT NYABONDO SECONDARY SCHOOL	4	20,000
45	GREAT ARMY SECONDARY SCHOOL	2	10,000
46	GUU MIXED SECONDARY SCHOOL	2	8,000
47	HOLY CROSS EMALINDI GIRLS	1	4,000
48	HONO SECONDARY SCHOOL	1	4,000
49	HUMA GIRLS SECONDARY SCHOOL	1	4,000
50	INYANZA SECONDARY SCHOOL	1	4,000
51	JANS SENIOR ACADEMY	1	4,000
52	JOEL OMINO SECONDARY SCHOOL	3	12,000
53	JOYLAND SPECIAL SECONDARY SCHOOL	1	

**Kisumu East Constituency**  
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					4,000
<b>54</b>	KABIANGA HIGH SCHOOL		1		4,000
<b>55</b>	KAKAMEGA SCHOOL		1		4,000
<b>56</b>	KANYAWANGA HIGH SCHOOL		1		4,000
<b>57</b>	KAPSENGERE HIGH SCHOOL		2		8,000
<b>58</b>	KARABOK SECONDARY SCHOOL		1		4,000
<b>59</b>	KASAGAM SECONDARY SCHOOL		19		95,000
<b>60</b>	KATOLO MIXED SECONDARY SCHOOL		1		4,000
<b>61</b>	KEN OBURA SECONDARY SCHOOL		4		16,000
<b>62</b>	KHWISERO SECONDARY SCHOOL		1		4,000
<b>63</b>	KIBOS SECONDARY SCHOOL		40		200,000
<b>64</b>	KIBOS SUGAR RESEARCH SECONDARY SCHOOL		5		20,000
<b>65</b>	KIREMBE SECONDARY SCHOOL		1		4,000
<b>66</b>	KISII HIGH SCHOOL		1		4,000
<b>67</b>	KISUMU BOYS HIGH SCHOOL		17		68,000
<b>68</b>	KISUMU DAY HIGH SCHOOL		11		44,000



**Kisumu East Constituency**  
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**Reports and Financial Statements for The Year Ended June 30, 2021**

<b>69</b>	KISUMU GIRLS HIGH SCHOOL	1	4,000
<b>70</b>	KOLAL MIXED SECONDARY SCHOOL	1	4,000
<b>71</b>	KORU GIRLS SECONDARY SCHOOL	4	16,000
<b>72</b>	KUJA SPECIAL SCHOOL FOR THE DEAF	1	4,000
<b>73</b>	LELA SECONDARY SCHOOL	2	8,000
<b>74</b>	LIFE CENTRE HIGH SCHOOL-KISUMU	2	8,000
<b>75</b>	LIONS HIGH SCHOOL	19	76,000
<b>76</b>	LORETO HIGH SCHOOL-LIMURU	1	4,000
<b>77</b>	LUGULU GIRLS HIGH SCHOOL	1	4,000
<b>78</b>	LWALA KADAWA MIXED SECONDARY SCHOOL	1	4,000
<b>79</b>	MAJENGO MIXED SECONDARY SCHOOL	1	4,000
<b>80</b>	MALIERA BOYS SECONDARY SCHOOL	1	4,000
<b>81</b>	MANOR HOUSE HIGH SCHOOL	2	4,000
<b>82</b>	MASENO SCHOOL FOR THE DEAF	1	4,000
<b>83</b>	MASOGO MIXED SECONDARY SCHOOL	3	12,000
<b>84</b>	MBALE BOYS HIGH SCHOOL	1	

***Kisumu East Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021***

					4,000
<b>85</b>	MBIHI FRIENDS GIRLS HIGH SCHOOL	1			4,000
<b>86</b>	MBITA HIGH SCHOOL	4			16,000
<b>87</b>	MINGO GIRLS SECONDARY SCHOOL	10			40,000
<b>88</b>	MISAMBI SECONDARY SCHOOL	1			4,000
<b>89</b>	MISINGU HIGH SCHOOL	1			4,000
<b>90</b>	MIWANI SECONDARY SCHOOL	1			4,000
<b>91</b>	MOI GIRLS' HIGH SCHOOL	1			4,000
<b>92</b>	MUDAVADI GIRLS HIGH SCHOOL	1			4,000
<b>93</b>	NAKI SECONDARY SCHOOL	1			4,000
<b>94</b>	NDIGWA SECONDARY SCHOOL	1			4,000
<b>95</b>	NGERE HIGH SCHOOL	2			8,000
<b>96</b>	NG'YA GIRLS HIGH SCHOOL	2			8,000
<b>97</b>	NICO HOUSER SPECIAL SECONDARY SCHOOL FOR THE VISUALLY IMPAIRED	1			4,000
<b>98</b>	NJORO SECONDARY SCHOOL	2			8,000
<b>99</b>	NYABONDO BOYS HIGH SCHOOL	1			4,000



**Kisumu East Constituency**  
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<b>100</b>	NYADENDA MIXED SECONDARY SCHOOL	1	4,000
<b>101</b>	NYAHERA GIRLS HIGH SCHOOL	1	4,000
<b>102</b>	NYAKACH GIRLS HIGH SCHOOL	2	8,000
<b>103</b>	NYALUNYA SECONDARY SCHOOL	39	195,000
<b>104</b>	NYAMASARIA SECONDARY SCHOOL	23	115,000
<b>105</b>	NYATIGO MIXED SECONDARY SCHOOL	1	4,000
<b>106</b>	NYATINDO MIXED SECONDARY SCHOOL	1	4,000
<b>107</b>	NYAWARA GIRLS SECONDARY SCHOOL	1	4,000
<b>108</b>	OBER BOYS SECONDARY SCHOOL	2	8,000
<b>109</b>	OBWOLO SECONDARY SCHOOL	45	225,000
<b>110</b>	OGANDE GIRLS' HIGH SCHOOL	2	8,000
<b>111</b>	OGENYA GIRLS SECONDARY SCHOOL	1	4,000
<b>112</b>	OKOK MIXED SECONDARY SCHOOL	45	225,000
<b>113</b>	OLEMBO BOYS HIGH SCHOOL	2	8,000
<b>114</b>	ONJIKO HIGH SCHOOL	7	28,000
<b>115</b>	OREN MIXED SECONDARY SCHOOL	1	

**Kisumu East Constituency**  
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					4,000
<b>116</b>	ORERA MIXED SECONDARY SCHOOL	1			4,000
<b>117</b>	ORIWO BOYS HIGH SCHOOL	4			16,000
<b>118</b>	ORONGO MIXED SECONDARY SCHOOL	53			265,000
<b>119</b>	OGONGO SECONDARY SCHOOL	1			4,000
<b>120</b>	OTIENO OYOO HIGH SCHOOL	7			28,000
<b>121</b>	OUR LADY OF LOURDES BOLO GIRLS SECONDARY SCHOOL	4			16,000
<b>122</b>	OYUGIS SECONDARY SCHOOL	4			16,000
<b>123</b>	PROF. AYIECHO OBUMBA SECONDARY SCHOOL	11			44,000
<b>124</b>	RAKWARO MIXED SECONDARY SCHOOL	1			4,000
<b>125</b>	RAMBA BOYS HIGH SCHOOL	4			16,000
<b>126</b>	RANGALA BOYS HIGH SCHOOL	1			4,000
<b>127</b>	RENJA MIXED SECONDARY SCHOOL	21			105,000
<b>128</b>	RIDORE MIXED SECONDARY SCHOOL	1			4,000
<b>129</b>	RINGA BOYS HIGH SCHOOL	1			4,000
<b>130</b>	SANGORO MIXED SECONDARY SCHOOL	1			4,000



**Kisumu East Constituency**  
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131	SAWAGONGO HIGH SCHOOL	3	12,000
132	SEGA GIRLS SECONDARY SCHOOL	1	4,000
133	SIAYA CENTRAL SECONDARY SCHOOL	2	8,000
134	SIBURI MIXED SECONDARY SCHOOL	2	8,000
135	SINAGA GIRLS SECONDARY SCHOOL	1	4,000
136	SINYOLO GIRLS HIGH SCHOOL	9	36,000
137	SIREMBE SECONDARY SCHOOL	1	4,000
138	SIRONGA GIRLS HIGH SCHOOL	2	8,000
139	ST. ALBERT ANGIRA MIXED SECONDARY SCHOOL	48	240,000
140	ST. ALBERT'S GIRLS HIGH SCHOOL-ULANDA	2	8,000
141	ST. ALFRED ALARA SECONDARY SCHOOL	2	8,000
142	ST. ALOYS MAYENYA SECONDARY SCHOOL	41	205,000
143	ST. ALOYS RERU GIRLS SECONDARY SCHOOL	5	20,000
144	ST. AUGUSTINE MIROGI BOYS' HIGH SCHOOL	1	4,000
145	ST. AUGUSTINE NYAMONYE GIRLS SECONDARY SCHOOL	1	4,000
146	ST. BARNABAS GIRLS SECONDARY SCHOOL	11	

**Kisumu East Constituency**  
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					44,000
147	ST. CECILIA ALUOR GIRLS SECONDARY SCHOOL	1			16,000
148	ST. CLARE'S MARAGOLI GIRLS SECONDARY SCHOOL	2			8,000
149	ST. DOMINIC BUKNA SECONDARY SCHOOL	17			85,000
150	ST. ELIZABETH MARY GIRLS SECONDARY SCHOOL	2			8,000
151	ST. FRANCIS RANG'ALA GIRLS SECONDARY SCHOOL	1			4,000
152	ST. GEORGE MIXED SECONDARY SCHOOL OUR LIGHT SHINES	1			4,000
153	ST. GREGORY OBANGA MIXED SECONDARY SCHOOL	1			4,000
154	ST. IGNATIUS LOYOLA SECONDARY SCHOOL-MAGADI	20			80,000
155	ST. INNOCENT JONYO MIXED SECONDARY SCHOOL	1			4,000
156	ST. JOSEPH SECONDARY SCHOOL - KISUMU	5			25,000
157	ST. JOSEPHINE BAKHITA GIRLS SECONDARY SCHOOL	1			4,000
158	ST. JOSEPH'S HIGH SCHOOL-KAKAMEGA	1			4,000
159	ST. JOSEPH'S SCHOOL, RAPOGI	1			4,000
160	ST. MARK'S KAGILO SECONDARY SCHOOL	1			4,000
161	ST. MARYS AMUKURA GIRLS SECONDARY SCHOOL	1			4,000



**Kisumu East Constituency**  
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162	ST. MARYS LWAK GIRLS HIGH SCHOOL	1	4,000
163	ST. PETER'S KINDU SECONDARY SCHOOL	17	85,000
164	ST. PIUS GOT MATAR SECONDARY SCHOOL	1	4,000
165	ST. PIUS URIRI BOYS HIGH SCHOOL	1	4,000
166	ST. RITA RAMULA GIRLS SECONDARY SCHOOL	1	4,000
167	ST. STEPHEN'S MENARA SECONDARY SCHOOL	2	8,000
168	ST. THERESA'S EREGI GIRLS HIGH SCHOOL	2	8,000
169	ST. THERESAS GIRLS SECONDARY SCHOOL	1	4,000
170	STATE HOUSE GIRLS HIGH SCHOOL	1	5,000
171	THE SACRED HEART GIRLS-MUKUMU	3	12,000
172	THE SALVATION ARMY MUDAVADI GIRLS HIGH SCHOOL	1	4,000
173	THURDIBUORO SECONDARY SCHOOL	1	4,000
174	THURGEM SECONDARY SCHOOL	1	4,000
175	TIENG'RE MIXED SECONDARY SCHOOL	1	4,000
176	UGENYA HIGH SCHOOL	1	4,000
177	ULALO SECONDARY SCHOOL	1	

**Kisumu East Constituency**  
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					4,000
178	URANGA SECONDARY SCHOOL	1			4,000
179	VICTORY CHRISTIAN HIGH SCHOOL	1			4,000
180	VIGINA SECONDARY SCHOOL	1			4,000
181	VIHIGA FRIENDS HIGH SCHOOL	1			4,000
182	WANG'APALA HIGH SCHOOL	1			4,000
183	Winyo Mixed Secondary School	1			4,000
184	Xaverian Secondary School	1			4,000
185	Winyo Mixed Secondary School	1			4,000
186	ARCHBISHOP NJENGA GIRLS HIGH SCHOOL	2			10,000
187	KISUMU BOYS HIGH SCHOOL	1			5,000
188	MIWANI SECONDARY SCHOOL	2			8,000
189	AHERO GIRLS SECONDARY SCHOOL	1			4,000
190	NYAMBARE SECONDARY SCHOOL	1			4,000
191	KISUMU DAY HIGH SCHOOL	1			5,000
192	FRIENDS SCHOOL TIGOI	1			5,000



**Kisumu East Constituency**  
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193	UTUMISHI ACADEMY	1	5,000
194	AMBIRA BOYS HIGH SCHOOL	2	10,000
195	OGENYA GIRLS SECONDARY SCHOOL	2	10,000
196	NYABONDO BOYS HIGH SCHOOL	1	4,000
197	FRIENDS SCHOOL TIGOI	1	4,000
198	MIWANI BOYS SECONDARY SCHOOL	2	8,000
199	NYANZA CHRISTIAN COLLEGE	1	4,000
200	CHULAIMBO SECONDARY SCHOOL	1	5,000
201	ST. GEORGE SECONDARY SCHOOL	1	4,000
202	BISHOP OKOTH GIRLS' MBAGA	1	4,000
203	NYABONDO BOYS HIGH SCHOOL	1	6,000
204	JOYLAND SCHOOL FOR PHYSICALLY HANDICAPPED	1	4,000
205	DIENYA SECONDARY SCHOOL	1	4,000
206	ST. FRANCIS RANGALA SECONDARY SCHOOL	1	4,000
207	LIONS HIGH SCHOOL	1	4,000
208	BISHOP ABIRO GIRLS SECONDARY SCHOOL-	1	

**Kisumu East Constituency**  
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	MAGWAR			4,000
209	ST. ALBERT ANGIRA SECONDARY SCHOOL	1		6,000
210	KISUMU BOYS HIGH SCHOOL	1		4,000
211	ONJIKO BOYS HIGH SCHOOL	1		4,000
212	CHULAIMBO SECONDARY SCHOOL	1		4,000
213	MISAMBI SECONDARY SCHOOL	1		4,000
214	DR. ALOO GUMBI SECONDARY SCHOOL	1		4,000
215	MUDAVADI GIRLS HIGH SCHOOL-MADZU	1		4,000
216	OBWOLO SECONDARY SCHOOL	1		4,000
217	ORONGO MIXED SECONDARY SCHOOL	1		4,000
218	FRIENDS SCHOOL TIGOI	1		4,000
219	ROSOGA SECONDARY SCHOOL	1		4,000
220	WAMALWA KIJANA HIGH SCHOOL	1		4,000
221	BISHOP ABIERO SHAURIMOYO SECONDARY SCHOOL	1		4,000
222	NYABURURU GIRLS HIGH SCHOOL	1		4,000
223	MARY HILL GIRLS THIKA	1		4,000



**Kisumu East Constituency**  
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224	SIGOTI COMPLEX GIRLS SECONDARY SCHOOL	1	4,000
225	OMOBIRI SECONDARY SCHOOL	1	4,000
226	NYAMERU SECONDARY SCHOOL	1	4,000
227	ST. MONICA MARANI GIRLS SECONDARY SCHOOL	1	4,000
228	MUSINGU HIGH SCHOOL	1	4,000
229	MUKHONJE SECONDARY SCHOOL	1	4,000
230	ST. CHRISTOPHER BOYS HIGH SCHOOL	1	4,000
231	ORIWO BOYS HIGH SCHOOL	1	4,000
232	ORIWO BOYS HIGH SCHOOL	1	4,000
233	NYWARA GIRLS SECONDARY SCHOOL	1	4,000
234	AWASI PAG BOYS SECONDARY SCHOOL	5	25,000
235	MIROGI GIRLS SECONDARY SCHOOL	1	4,000
236	HUMA GIRLS SECONDARY SCHOOL	1	4,000
237	SIGOTI COMPLEX GIRLS SECONDARY SCHOOL	1	4,000
238	JOYLAND SPECIAL PRIMARY SCHOOL	1	4,000
239	RIRUTA CENTRAL SCHOOL	1	

**Kisumu East Constituency**  
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				4,000
<b>240</b>	NGERE BOYS HIGH SCHOOL	1		4,000
<b>241</b>	MALIERA BOYS HIGH SCHOOL	1		4,000
<b>242</b>	KIBOS SECONDARY SCHOOL	3		9,000
		<b>944</b>		<b>4,300,000</b>

**UNIVERSITIES**

<b>S/NO.</b>	<b>SCHOOL</b>	<b>NO OF STUDENTS</b>	<b>AMOUNT</b>
1	AFRICA INTERNATIONAL UNIVERSITY	1	9,000
2	AFRICA NAZARENE UNIVERSITY	3	27,000
3	ALUPE UNIVERSITY COLLEGE	1	9,000
4	BOMET UNIVERSITY COLLEGE	1	9,000
5	CHUKA UNIVERSITY	12	108,000
6	DEDAN KIMATHI UNIVERSITY OF TECHNOLOGY	2	18,000
7	EGERTON UNIVERSITY	33	297,000
8	GREAT LAKES UNIVERSITY OF KISUMU	7	63,000
9	GRETSA UNIVERSITY	2	



**Kisumu East Constituency**  
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**Reports and Financial Statements for The Year Ended June 30, 2021**

				18,000
10	JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE & TECHNOLOGY	28		252,000
11	JOMO KENYATTA UNIVERSITY OF AGRICULTURE & TECHNOLOGY	44		396,000
12	KABARAK UNIVERSITY	8		72,000
13	KAIMOSI FRIENDS UNIVERSITY COLLEGE	3		27,000
14	KCA UNIVERSITY	11		99,000
15	KENYA HIGHLANDS EVANGELICAL UNIVERSITY	1		9,000
16	KENYA METHODIST UNIVERSITY	4		36,000
17	KENYATTA UNIVERSITY	45		405,000
18	KIBABII UNIVERSITY	6		54,000
19	KIRINYAGA UNIVERSITY	2		18,000
20	KIRIRI WOMEN'S UNIVERSITY OF SCIENCE AND TECHNOLOGY	6		54,000
21	KISII UNIVERSITY	25		225,000
22	LAIKIPIA UNIVERSITY	5		45,000
23	MAASAI MARA UNIVERSITY	2		18,000
24	MACHAKOS UNIVERSITY	5		45,000

***Kisumu East Constituency  
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25	MANAGEMENT UNIVERSITY OF AFRICA	1	9,000
26	MASENO UNIVERSITY	87	783,000
27	MASENO UNIVERSITY-CITY CAMPUS	1	9,000
28	MASINDE MULIRO UNIVERSITY OF SCIENCE & TECHNOLOGY	63	567,000
29	MERU UNIVERSITY OF SCIENCE AND TECHNOLOGY	3	27,000
30	MOI UNIVERSITY	55	495,000
31	MOUNT KENYA UNIVERSITY	37	333,000
32	MOUNT KENYA UNIVERSITY - PARKLANDS CAMPUS	1	9,000
33	MULTIMEDIA UNIVERSITY OF KENYA	7	63,000
34	MURANG'A UNIVERSITY OF TECHNOLOGY	4	36,000
35	PIONEER INTERNATIONAL UNIVERSITY	1	9,000
36	PWANI UNIVERSITY	10	90,000
37	RIARA UNIVERSITY	1	9,000
38	RONGO UNIVERSITY	16	144,000
39	SOUTH EASTERN KENYA UNIVERSITY	5	45,000
40	ST. PAUL'S UNIVERSITY	3	



**Kisumu East Constituency**  
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					27,000
41	STRATHMORE UNIVERSITY		2		18,000
42	TAITA TAVETA UNIVERSITY		5		45,000
43	TECHNICAL UNIVERSITY OF KENYA		13		117,000
44	TECHNICAL UNIVERSITY OF MOMBASA		35		315,000
45	THARAKA UNIVERSITY COLLEGE		2		18,000
46	THE CO-OPERATIVE UNIVERSITY OF KENYA		3		27,000
47	THE EAST AFRICAN UNIVERSITY		1		9,000
48	THE PRESBYTERIAN UNIVERSITY OF EAST AFRICA		2		18,000
49	TOM MBOYA UNIVERSITY COLLEGE		1		9,000
50	UNIVERSITY OF EASTERN AFRICA, BARATON		4		36,000
51	UNIVERSITY OF ELDORET		17		153,000
52	UNIVERSITY OF EMBU		7		63,000
53	UNIVERSITY OF KABIANGA		8		72,000
54	UNIVERSITY OF NAIROBI		46		414,000
55	UNIVERSITY OF NAIROBI-KIKUYU		1		9,000

**Kisumu East Constituency**  
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**Reports and Financial Statements for The Year Ended June 30, 2021**

56	UNIVERSITY OF NAIROBI-KISUMU CAMPUS	1	9,000
57	UZIMA UNIVERSITY	3	27,000
58	ZETECH UNIVERSITY	3	27,000
59	RAMOGI INSTITUTE OF ADVANCED TECHNOLOGY	1	9,000
60	MAASAI MARA UNIVERSITY	1	9,000
61	JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE & TECHNOLOGY	1	9,000
62	KMTC	1	9,000
63	UNIVERSITY OF NAIROBI	6	54,000
64	UNIVERSITY OF NAIROBI	5	45,000
65	UNIVERSITY OF NAIROBI	5	45,000
66	KMTC	3	27,000
67	UNIVERSITY OF NAIROBI	1	9,000
68	KCA UNIVERSITY	3	27,000
69	KCA UNIVERSITY	4	36,000
70	KCA UNIVERSITY	3	27,000
71	UNIVERSITY OF NAIROBI	1	9,000
72	UNIVERSITY OF NAIROBI	1	9,000
73	MAASAI MARA UNIVERSITY	1	9,000
74	KMTC - KISII	1	9,000
75	KABARAK UNIVERSITY	1	9,000
76	BORABU TTC	1	9,000
77	DEDAN KIMATHI UNIVERSITY OF TECHNOLOGY	1	9,000



**Kisumu East Constituency**  
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**Reports and Financial Statements for The Year Ended June 30, 2021**

78	JOMO KENYATTA UNIVERSITY OF SCIENCE & TECHNOLOGY	1	9,000
79	MAASAI MARA UNIVERSITY	1	9,000
80	KENYA COAST NATIONAL POLYTECHNIC	1	9,000
81	JOMO KENYATTA UNIVERSITY OF SCIENCE & TECHNOLOGY	1	9,000
82	MASINDE MULIRO UNIVERSITY OF SCIENCE & TECHNOLOGY	1	9,000
83	ELDORET TECHNICAL TRAINING INSTITUTE	1	9,000
84	CATHOLIC UNIVERSITY OF EAST AFRICA	4	36,000
85	KITALE NATIONAL POLYTECHNIC	1	9,000
86	KISIWA TECHNICAL TRAINING INSTITUTE	1	9,000
87	EGERTON UNIVERSITY	1	9,000
88	KISUMU NATIONAL POLYTECHNIC	1	9,000
89	MASENO UNIVERSITY	1	9,000
90	UNIVERSITY OF ELDORET	1	9,000
91	KENYATTA UNIVERSITY-PARKLANDS CAMPUS	1	9,000
92	ZETECH UNIVERSITY	1	9,000
93	MERU UNIVERSITY OF SCIENCE AND TECHNOLOGY	1	9,000
94	UNIVERSITY OF NAIROBI	1	9,000
95	TOM MBOYA UNIVERSITY COLLEGE	1	9,000
96	TECHNICAL UNIVERSITY OF MOMBASA	1	9,000
97	EGERTON UNIVERSITY	4	36,000
98	TECHNICAL UNIVERSITY OF KENYA	3	27,000
99	MOI UNIVERSITY	3	27,000
100	KENYATTA UNIVERSITY	3	27,000
101	MAASAI MARA UNIVERSITY	3	27,000
102	UNIVERSITY OF KABANGA	2	18,000
103	KENYATTA UNIVERSITY	1	9,000
104	KMTC - KISUMU CAMPUS	1	9,000

**Kisumu East Constituency  
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Reports and Financial Statements for The Year Ended June 30, 2021**

	<b>TOTAL</b>	<b>789</b>	<b>7,101,000</b>
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**MEDICAL COLLEGES**

<b>S/NO.</b>	<b>SCHOOL</b>	<b>NO OF STUDENTS</b>	<b>AMOUNT</b>
1	INTERNAL SCHOOL OF MEDICINE & APPLIED TECHNOLOGY	1	7,000
2	KENDU ADVENTIST SCHOOL OF MEDICAL SCIENCES	1	7,000
3	KMTC - BONDO	2	14,000
4	KMTC - BUNGOMA	2	14,000
5	KMTC - ELDORET	2	14,000
6	KMTC - EMBU	1	7,000
7	KMTC - ITEN	1	7,000
8	KMTC - KANGUNDO	1	7,000
9	KMTC - KAPENGURIA	2	14,000
10	KMTC - KAPTUMO	2	14,000
11	KMTC - KARURI	2	14,000
12	KMTC - KISII	1	7,000
13	KMTC - KISUMU	8	56,000
14	KMTC - KITALE	1	7,000
15	KMTC - KITUI	2	14,000
16	KMTC - KOMBWA	1	7,000
17	KMTC - KURIA	1	7,000
18	KMTC - LAKE VICTORIA	6	42,000
19	KMTC - LOITOKTOK	1	7,000



**Kisumu East Constituency**  
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20	KMTC - MAKINDU	2	14,000
21	KMTC - MAKUENI	1	7,000
22	KMTC - MATHARE	1	7,000
23	KMTC - MIGORI	1	7,000
24	KMTC - MWINGI	1	7,000
25	KMTC - NAIROBI	4	28,000
26	KMTC - NAKURU	3	21,000
27	KMTC - NYAMIRA	1	7,000
28	KMTC - PORT REITZ	1	7,000
29	KMTC - RACHUONYO	1	7,000
30	KMTC - SIAYA	5	35,000
31	KMTC - THIKA	1	7,000
32	KMTC - WAJIR	1	7,000
33	KMTC - WEBUYE	1	7,000
34	MASENO SCHOOL OF NURSING AND HEALTH SCIENCES	1	7,000
35	ST. CAMILLUS SCHOOL OF NURSING - TABAKA	1	7,000
36	ST. ELIZABETH SCHOOL OF NURSING, MUKUMU	1	7,000
37	THIKA SCHOOL OF MEDICAL & HELATH SCIENCES	5	35,000
38	TRICENT SCHOOL OF MEDICAL HEALTH SCIENCE & TECHNOLOGY	2	14,000
40	KMTC - SIAYA	1	7,000
	<b>TOTAL</b>	<b>73</b>	<b>511,000</b>

**KISUMU EAST NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND**  
**BURSARY - NOVEMBER 2020**  
**TEACHERS TRAINING COLLEGES**

**Kisumu East Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

S/NO.	SCHOOL	NO OF STUDENTS	AMOUNT
1	ASUMBI TEACHERS TRAINING COLLEGE	2	14,000
2	BONDO TEACHERS TRAINING COLLEGE	2	14,000
3	BUTULA TEACHERS' TRAINING COLLEGE	1	7,000
4	EREGI TEACHERS TRAINING COLLEGE	2	14,000
5	KAGUMO TEACHERS' TRAINING COLLEGE	3	21,000
6	KAIMOSI TEACHERS TRAINING COLLEGE	1	7,000
7	KICECE ST. JOSEPH TEACHER'S TRAINING COLLEGE	8	56,000
8	KIPSIGIS TEACHERS TRAINING COLLEGE	1	7,000
9	LUGARI DIPLOMA TEACHERS' TRAINING COLLEGE	2	14,000
10	MIGORI TEACHERS COLLEGE	3	21,000
11	MISSION FOR AFRICA TEACHERS COLLEGE	7	49,000
12	NYANZA CHRISTIAN TEACHERS COLLEGE	4	28,000
13	ST PAULS VICTORIOUS TEACHERS TRAINING COLLEGE	2	14,000
14	ST. PAULS KIBABII DIPLOMA TEACHERS TRAINING COLLEGE	1	7,000
15	THOGOTO TEACHERS' TRAINING COLLEGE	1	7,000
	<b>TOTAL</b>	<b>40</b>	<b>280,000</b>

**POLYTECHNICS**

S/NO.	SCHOOL	NO. OF STUDENTS	AMOUNT
1	ELDORET NATIONAL POLYTECHNIC	8	56,000



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2	KABETE NATIONAL POLYTECHNIC	4	28,000
3	KENYA COAST NATIONAL POLYTECHNIC	2	14,000
4	KISII NATIONAL POLYTECHNIC	2	14,000
5	KISUMU NATIONAL POLYTECHNIC	104	728,000
6	KITALE NATIONAL POLYTECHNIC	7	49,000
7	MERU NATIONAL POLYTECHNIC	2	14,000
8	SIGALAGALA NATIONAL POLYTECHNIC	5	35,000
9	THE NYERI NATIONAL POLYTECHNIC	1	7,000
	<b>TOTAL</b>	<b>135</b>	<b>945,000</b>

**TERTIARY**

S/NO.	SCHOOL	NO. OF STUDENTS	AMOUNT
1	AFRICAN INSTITUTE OF RESEARCH & DEVELOPMENT STUDIES	14	98,000
2	AHERO EVANGELICAL SCHOOL OF THEOLOGY	3	21,000
3	AHMED SHAHAME MWIDANI TECHNICAL TRAINING INSTITUTE	1	7,000
4	ALDAI TECHNICAL TRAINING INSTITUTE	1	7,000
5	BANDARI MARITIME ACADEMY	1	7,000
6	BARINGO TECHNICAL COLLEGE	1	7,000
7	BONDO TECHNICAL TRAINING INSTITUTE	6	42,000
8	BUKURA AGRICULTURAL COLLEGE	4	28,000
9	BUMBE TECHNICAL TRAINING INSTITUTE	1	7,000
10	COAST INSTITUTE OF TECHNOLOGY	3	21,000
11	EAST AFRICA INSTITUTE OF CERTIFIED STUDIES	9	63,000
12	ELDORET TECHNICAL TRAINING INSTITUTE	5	35,000
13	ENDEBESS TECHNICAL TRAINING INSTITUTE	1	7,000
14	KAIMOSI COLLEGE OF RESEARCH AND	2	14,000

**Kisumu East Constituency**  
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	TECHNOLOGY			
15	KAREN TECHNICAL TRAINING INSTITUTE FOR THE DEAF	1		7,000
16	KENAFRIC COLLEGE OF PROFESSIONAL STUDIES	7		49,000
17	KENAFRIC COLLEGE OF PROFESSIONAL STUDIES- KISUMU CAMPUS	1		7,000
18	KENYA BAPTIST THEOLOGICAL COLLEGE - KISUMU	1		7,000
19	KENYA INSTITUTE OF HIGHWAYS AND BUILDING TECHNOLOGY	1		7,000
20	KENYA INSTITUTE OF MANAGEMENT	8		56,000
21	KENYA INSTITUTE OF PROFESSIONAL COUNSELING	2		14,000
22	KENYA INSTITUTE OF SURVEYING & MAPPING	2		14,000
23	KENYA TECHNICAL TRAINERS COLLEGE	3		21,000
24	KENYA UTALII COLLEGE	1		7,000
25	KENYA WATER INSTITUTE	9		63,000
26	KENYA WILDLIFE SERVICE TRAINING INSTITUTE	1		7,000
27	MAWEGO TECHNICAL TRAINING INSTITUTE	1		7,000
28	NAIROBI AVIATION COLLEGE	4		28,000
29	NAIROBI INSTITUTE OF BUSINESS STUDIES	1		7,000
30	NAIROBI TECHNICAL TRAINING INSTITUTE	5		35,000
31	NATIONAL INDUSTRIAL TRAINING AUTHORITY	1		7,000
32	PAUL MARK TRAINING INSTITUTE	1		7,000
33	RAMOGI INSTITUTE OF ADVANCED TECHNOLOGY	25		175,000
34	RIFT VALLEY INSTITUTE OF BUSINESS STUDIES	2		14,000
35	RIFT VALLEY INSTITUTE OF SCIENCE AND TECHNOLOGY	3		21,000
36	RIFT VALLEY TECHNICAL TRAINING INSTITUTE	1		7,000



37	SANGALO INSTITUTE OF SCIENCE AND TECHNOLOGY	1	7,000
38	SHAMBERERE TECHNICAL TRAINING INSTITUTE	1	7,000
39	SIAYA INSTITUTE OF TECHNOLOGY	7	49,000
40	ST MARY'S TECHNICAL TRAINING INSTITUTE	1	7,000
41	ST. FRANCIS TRAINING COLLEGE NYAMONGE	1	7,000
42	ST. FRANCIS TECHNICAL TRAINING INSTITUTE	1	7,000
43	ST. JOSEPH'S TECHNICAL INSTITUTE FOR THE DEAF, NYANGOMA	1	7,000
44	THIKA TECHNICAL TRAINING INSTITUTE	1	7,000
45	TOM MBOYA LABOUR COLLEGE	1	7,000
46	TROPICAL INSTITUTE OF COMMUNITY HEALTH & DEVELOPMENT	6	42,000
	<b>TOTAL</b>	<b>154</b>	<b>1,078,000</b>

**EARLY CHILDHOOD DEVELOPMENT COLLEGES**

S/NO.	SCHOOL	NO. OF STUDENTS	AMOUNT
1	BURROWS ECDE COLLEGE	2	10,000
2	MONAO EDUCATION CENTRE	6	30,000
3	ST. FRANCIS TRAINING COLLEGE - NYAMONGE	4	20,000
4	ST. MARY'S ECDE TEACHERS TRAINING COLLEGE	1	5,000
	<b>TOTAL</b>	<b>13</b>	<b>65,000</b>

**OTHER COLLEGES**

**Kisumu East Constituency**  
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S/NO.	SCHOOL	NO. OF STUDENTS	AMOUNT
1	AKADO VOCATIONAL TRAINING CENTRE	1	5,000
2	BUTERE TECHNICAL AND VOCATIONAL COLLEGE	1	5,000
3	KEVEYE VOCATIONAL TRAINING CENTRE	1	5,000
4	KMET VOCATIONAL TRAINING CENTRE	2	10,000
5	SEME TECHNICAL AND VOCATIONAL COLLEGE	1	5,000
6	UGENYA TECHNICAL & VOCATIONAL COLLEGE	1	5,000
7	YMCA VOCATIONAL TRAINING COLLEGE	2	10,000
	<b>TOTAL</b>	<b>9</b>	<b>45,000</b>