

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 SEP 2019

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OF

PARLIAMENT
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Majority Party Whip
Hon. Benjamin

THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED
30 JUNE 2018



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND KISUMU WEST
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

(b) Key Management

The NGCDF KISUMU WEST day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF KISUMU WEST Constituency Headquarters

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

NGCDF KISUMU WEST Constituency Contacts

Telephone: (254) 057 2020815
E-mail: cdfkisumuwest@cdf.go.ke,
Website: www.cdf.go.ke

(f) NGCDF KISUMU WEST Constituency Bankers

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

(g) Independent Auditors

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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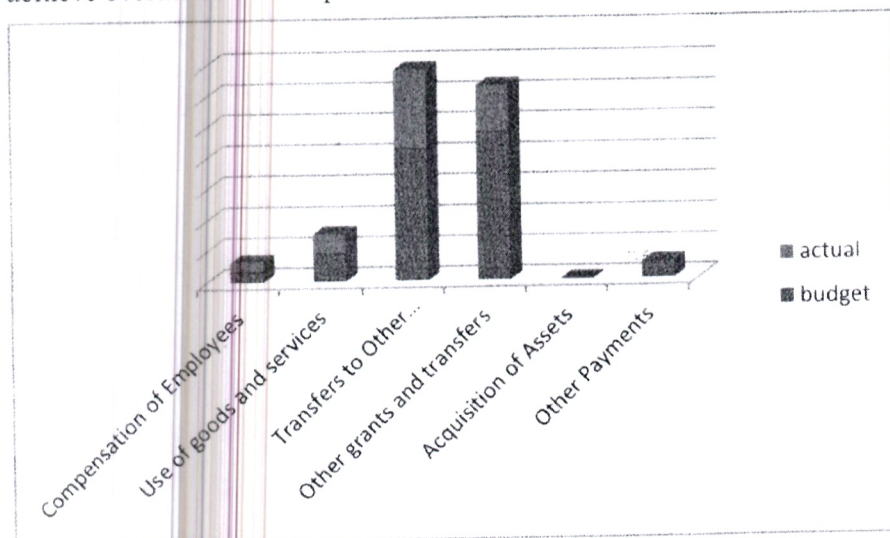
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(h) Principal Legal Adviser

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

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE


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



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

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During the year under review there some emerging issues that affected the operations of our CDFC this included, repeal of the CDF Act 2013, causing temporal closure of CDFC activities for about 5months, and court case by the civil society causing another anxiety to the new NG-CDFC. During the year under review The high cost of materials has made budgeting a enormous tasks, this is because by the time we always receive funds from the board, and due to inflation the funds allocated are always not enough to complete a project this leads to variations and the board has not put proper mechanism on how to handle such variations.

Sign.....
Elijah Were
CHAIRMAN NGCDFC

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the NGCDF-KISUMU WEST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

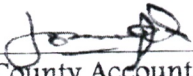
The Accounting Officer in charge of the NGCDF-KISUMU WEST Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the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

Approval of the financial statements

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


Fund Account Manager

Name: Naphthali Ochieng


Sub-County Accountant

Name: Joash Ochieng
ICPAK Member Number:

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kisumu West National Government Constituencies Development Fund set out on pages 2 to 37 which comprise the statement of assets and liabilities as at 30 June 2018 and the statement of receipts and payments, statement of cash flows and statement of appropriation, recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kisumu West National Government Constituencies Development Fund as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Accuracy and Completeness of the Financial Statements

1.1 Presentation and Reporting Framework

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

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

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

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

1.2 Unexplained Adjustment Figures

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

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

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kisumu West National Government Constituencies Development Fund in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Emphasis of Matter

Budget Performance

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

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

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

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

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

Conclusion

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

Basis for Conclusion

Unresolved Prior Year Issues

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

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

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

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter(s) described in the Basis for [Conclusion on Effectiveness of Internal Controls, Risk Management and Governance/Qualified Opinion] section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and Those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

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


inadequate because of changes in conditions, or that the degree of compliance with the Kisumu West National Government Constituencies Development Fund policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Kisumu West National Government Constituencies Development Fund ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Kisumu West National Government Constituencies Development Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Kisumu West National Government Constituencies Development Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

Nairobi

14 August 2019


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KISUMU WEST CONSTITUENCY
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For the year ended June 30, 2018**

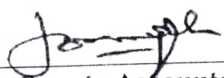
III. STATEMENT OF RECEIPTS AND PAYMENTS

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

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

2018 SEPT 2018 and signed by:


Fund Account Manager
Name: Naphthany Ochuma


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


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KISUMU WEST CONSTITUENCY
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For the year ended June 30, 2018

IV. STATEMENT OF ASSETS


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

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

30TH SEPT 2018 and signed by:


Fund Account Manager

Name: Nephtali Oluoma


Sub-County Accountant

Name: Joseph Ochiengo


ICPAK Member Number:


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KISUMU WEST CONSTITUENCY
Reports and Financial Statements
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V. STATEMENT OF CASHFLOW

| | | 2017 - 2018 | 2016 - 2017 |
|---|----|--------------------|-------------------|
| Receipts for operating income | | | |
| Transfers from CDF Board | 1 | 43,405,172 | 139,611,29 |
| Other Receipts | 3 | 108,514 | 43,00 |
| | | 43,513,686 | 139,654,29 |
| Payments for operating expenses | | | |
| Compensation of Employees | 4 | 3,128,618 | 3,773,73 |
| Use of goods and services | 5 | 6,359,779 | 8,578,37 |
| Transfers to Other Government Units | 6 | 29,113,491 | 64,863,51 |
| Other grants and transfers | 7 | 11,757,999 | 56,085,02 |
| Other Payments | 9 | - | |
| | | 50,359,887 | 133,509,91 |
| Adjusted for: | | | |
| Adjustments during the year | 14 | 435,000 | 650,35 |
| Net cash flow from operating activities | | (6,411,201) | 6,794,77 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | |
| Acquisition of Assets | 8 | 131,640 | 2,792,72 |
| Net cash flows from Investing Activities | | (131,640) | (2,792,72) |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (6,542,841) | 4,002,04 |
| Cash and cash equivalent at BEGINNING of the year | 13 | 10,708,051 | 6,706,00 |
| Cash and cash equivalent at END of the year | | 4,165,210 | 10,708,00 |

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


Fund Account Manager
Ochuona Naphhtat

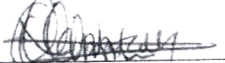

Sub-County Accountant
Name: Joseph Odhiambo
ICPAK Member Number:

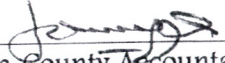
VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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

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

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


Fund Account Manager
Name: Naphthaly Ochuma


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

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

VII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement Of Compliance And Basis Of Preparation

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

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

2. Reporting entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

SIGNIFICANT ACCOUNTING POLICIES CONTD.....

Transfers from the Exchequer

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

External Assistance

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

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

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KISUMU WEST CONSTITUENCY
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SIGNIFICANT ACCOUNTING POLICIES CONTD.....

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash equivalents

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

7. Accounts Receivable

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

SIGNIFICANT ACCOUNTING POLICIES CONTD.....

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Funds

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

11. Budget

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

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

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

SIGNIFICANT ACCOUNTING POLICIES CONTD.....

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

14. Errors

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

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

15. Related Party Transactions

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

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

II. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

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

2. PROCEEDS FROM SALE OF ASSETS

| Description | 2017-2018 | 2016-2017 |
|--|-------------|-------------|
| Receipts from the Sale Plant Machinery and Equipment | - | - |
| TOTAL | 0.00 | 0.00 |

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

3. OTHER RECEIPTS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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For the year ended June 30, 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

| | 2017-2018 | 2016-2017 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Basic wages of contractual employees | 1,536,788 | 1,683,350 |
| Personal allowances paid as part of salary | | |
| House allowance | 380,500 | 351,182 |
| Transport allowance | 175,000 | 182,114 |
| Gratuity | 607,730 | 1,114,840 |
| Employer contribution to NSSF | 75,600 | 84,358 |
| Other personnel payments | 353,000 | 358,770 |
| Total | 3,128,618 | 3,777,418 |

5. USE OF GOODS AND SERVICES

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

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

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

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

7. OTHER GRANTS AND OTHER PAYMENTS

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

| | | |
|--|----------------|------------------|
| 8. ACQUISITION OF ASSETS | | |
| <u>Non Financial Assets</u> | 2017-2018 | 2016-2017 |
| | Kshs | Kshs |
| Construction of Buildings | 0.00 | 1,547,000 |
| Purchase of Office Furniture and General Equipment | 97,420 | 1,245,000 |
| Purchase of other office equipment | 34,220 | 0 |
| Total | 131,640 | 2,792,000 |

| | | |
|-------------------|-------------|-----------|
| 9. OTHER PAYMENTS | | |
| | 2017-2018 | 2016-2017 |
| | Kshs | Kshs |
| Strategic plan | 0 | 0 |
| | 0.00 | 0 |

10A: Bank Accounts (cash book bank balance)

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

10B: CASH IN HAND

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

11: OUTSTANDING IMPRESTS

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

12. RETENTION

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

13. BALANCES BROUGHT FORWARD

| | | |
|---------------|----------------------|---------------------|
| | | |
| | 2017-2018 | 2016-2017 |
| | Kshs | Kshs |
| Bank accounts | 10,660,556.00 | 6,706,002.20 |
| Cash in hand | 47,495 | - |
| Imprest | - | - |
| Total | 10,708,051.00 | 6,706,002.20 |

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

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

| | 2017- 2018 Kshs | 2016-2017 Kshs |
|---------------|--------------------|-------------------|
| Bank accounts | 435,000 | 650,395 |
| Total | 435,000 | 650,395 |

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

| | 2017- 2018 Kshs | 2016-2017 Kshs |
|-----------------------------|--------------------|-------------------|
| Construction of buildings | 0.00 | 0.00 |
| Construction of civil works | 0.00 | 0.00 |
| Supply of goods | 0.00 | 0.00 |
| Supply of services | 0.00 | 0.00 |
| | 0.00 | 0.00 |

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: UNUTILIZED FUNDS (See Annex 3)

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

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

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

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

Reports and Financial Statements

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2016 | Outstanding Balance 2014 | Comments |
|------------------------------------|-----------------|-----------------|---------------------|--------------------------|--------------------------|----------|
| | A | b | c | d=a-c | | |
| Construction of buildings | | | | | | |
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| Sub-Total | | | | | | |
| Construction of civil works | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| Sub-Total | | | | | | |
| Supply of goods | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| Sub-Total | | | | | | |
| Supply of services | | | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| 12. | | | | | | |
| Sub-Total | | | | | | |
| Grand Total | | | | | | |

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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

Reports and Financial Statements

For the year ended June 30, 2018

ANNEX 3 – UNUTILIZED FUNDS

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

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

Reports and Financial Statements

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

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

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

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - KISUMU WEST CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2018

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

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

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

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

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TRANSFER TO PRI SCHOOLS

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

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| | | |
|---------------------|--------------|---------------|
| TIENG'RE PRI SCHOOL | 735,270.00 | 750,000.00 |
| ULALO PRI SCHOOL | 550,000.00 | 513,922.00 |
| ULALO PRI SCHOOL | | |
| WANDEGA PRI SCHOOL | 3,832,429.00 | 29,316,264.00 |
| TOTAL | | |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-
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TRANSFER TO SEC. SCHOOLS

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

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TRANSFER TO SECURITY PROJECTS

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

TRANSFER TO SPORTS PROJECTS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-
KISUMU WEST CONSTITUENCY**
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TRANSFER S TO ENVIRONMENT PROJECTS

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-
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TRANSFER TO EMERGENCY PROJECTS

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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - KISUMU WEST CONSTITUENCY
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BURSARIES (SEC. SCHOOLS)

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

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BURSARIES (UNIVERSITY)

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

BURSARY (MEDICAL COLLEGES)

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

BURSARY (OTHER MIDDLE LEVEL COLLEGES)

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

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

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

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

