
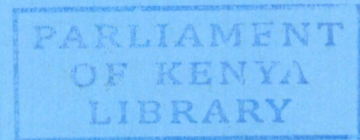


REPORT

 THE NATIONAL ASSEMBLY PARLIAMENT OF KENYA	
DATE: 08 FEB 2022	DAY: Tuesday
TABLED BY: Lom	
CLERK-AT THE TABLE: Benson	



OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
GEM CONSTITUENCY**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -GEM CONSTITUENCY REPORTS

AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES	9
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT / SUSTAINABILITY REPORTING	11
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	13
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF - GEM CONSTITUENCY	14
VII. STATEMENT OF RECEIPTS AND PAYMENTS	15
VIII. STATEMENT OF ASSETS AND LIABILITIES	16
IX. STATEMENT OF CASHFLOW	17
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	19
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	21
XII. SIGNIFICANT ACCOUNTING POLICIES	36
XIII. NOTES TO THE FINANCIAL STATEMENTS	41

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

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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

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

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 GEM Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Mary Mwaki
2.	Sub-County Accountant	Carylus Ogolla
3.	Chairman NGCDFC	Stephen Angaya
4.	Secretary NGCDFC	Steven Angaya

(d) Fiduciary Oversight Arrangements

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

P.O. Box 53,
NG-CDF Building, Wagai
Luanda - Siaya Road
SAWAGONGO

(f) NGCDF GEM Constituency Contacts

Telephone: (254)
723052513 E-mail:
cdfgem@ngcdf.go.ke

(g) NG-CDF GEM Constituency Bankers

1. Cooperative Bank of Kenya
P.O. Box 195
YALA

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

In the financial year 2019/2020 the Gem NG-CDF had an original budget of Kshs. 137,367,724.14 but the final budget had amounted to Kshs. 242,805,619 because of the balances from the previous years that were later received within the 2019/2020 financial year. Out of the original budget for the financial year 2019/2020, our constituency had only managed to receive a total of Ksh. 74,750,000 to date and we are hopeful that we shall receive the balances soon.

Below is the summary of our receipt /income.

Compensation of Employees	5,930,681
Use of goods and services	12,883,838
Transfers to Other Government Units	129,890,486
Other grants and transfers	74,718,495
Acquisition of Assets	16,757,119
Other Payments	2,625,000
Other receipts	449,640

The Constituency has practiced good financial governance which is prudent in ensuring efficiency, effectiveness, responsiveness and accountability of public funds. Our financial statements are good, but the real benefit of our success is what it means to the constituents we serve. To this, I am incredibly proud of the team that ensured all this is possible and I therefore convey my utmost gratitude to the FAM, the DA and the internal Audit team.

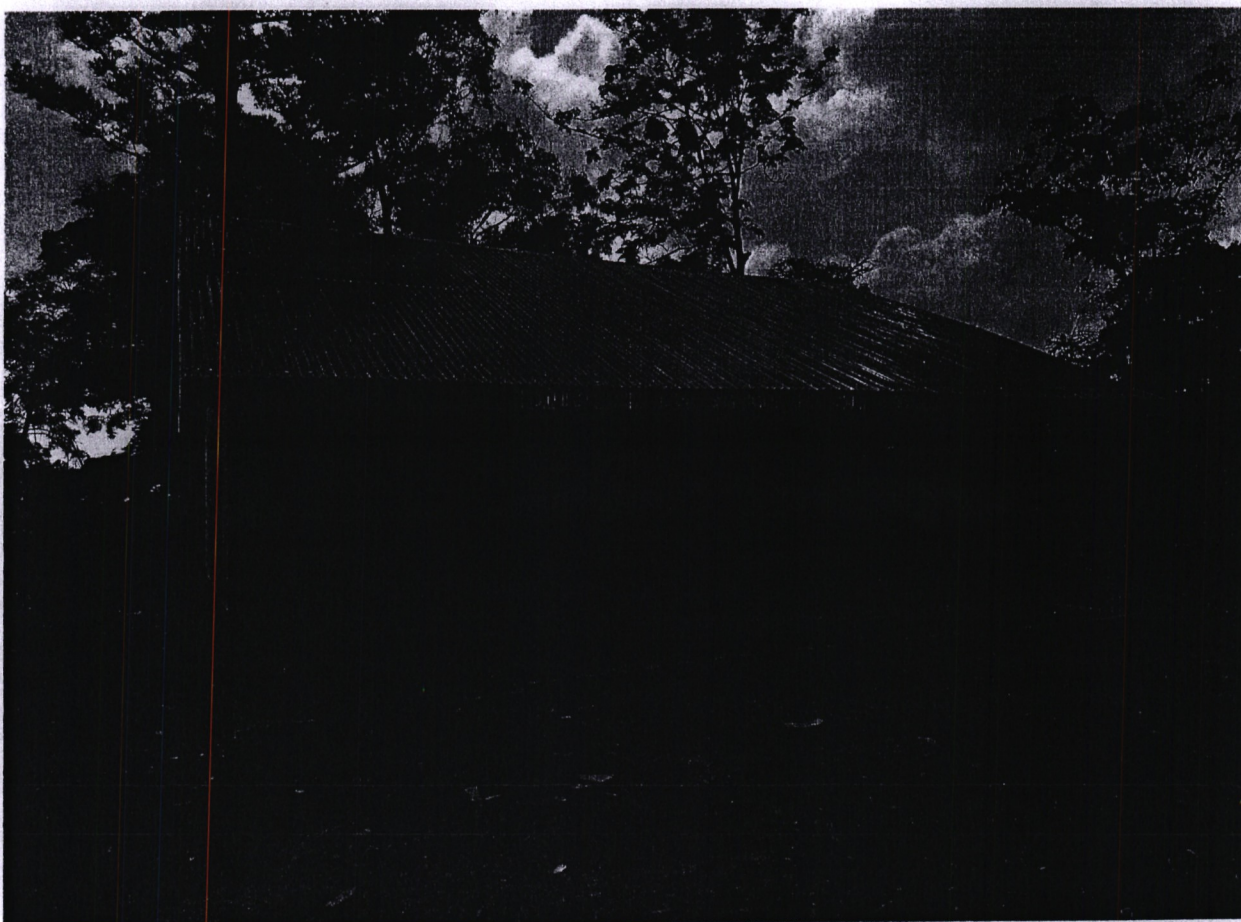
Through our project implementation in the financial year 2019/2020, we have made tremendous and significant contributions to the constituency. The ripple effect of our multiple projects in the constituency is highly manifested by increase in job creation for the locals (especially youths, women and people with special needs), increase in literacy levels and an amazing reduction in school dropout rates, easy access to basic services through improved infrastructural development and equitable development in the whole constituency. We have also managed to take care of our constituents by distributing sanitizers, soaps and supply of small plastic tanks for hand washing.

We have faced profound challenges during this financial year. The first being late disbursements of fund from the NG-CDF Board, piece meal funding approach as adopted by the NG-CDF-Board and the outbreak of covid 19. These challenges have greatly curtailed timely implementation of our projects. However, despite the challenges we have faced during the financial year, we have managed to execute almost half of the projects in our code list.

Highlighted below are some of flagship projects that the committee was able to initiate over the past financial year



CONSTRUCTION OF ONE CLASSROOM AT MIRO PRIMARY SCHOOL



CONSTRUCTION OF ONE CLASSROOM AT WAGAI PRIMARY SCHOOL



CONSTRUCTION OF AN ADMINISTRATION BLOCK AT KAMBARE SECONDARY SCHOOL FUNDED BY GEM NG-CDF





RENOVATION OF FOUR CLASSROOMS AT MALELE PRIMARY SCHOOL FUNDED BY GEM NG-CDF
FY 2019/2020

Sign 

STEPHEN ANGAYA

CHAIRMAN NGCDF COMMITTEE

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

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

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-GEM Constituency's 2018-2022 plan are to:

- a) Building consensus and develop a vision of the Gem we want through a consultative process.
- b) Establish a baseline for residents satisfaction level with services provided in the various sectors by the constituency.
- c) Prioritize and rank the constituency's economic, social and political development needs through analysis and identification of critical problems and opportunities.
- d) Develop effective strategies to achieve the desired vision and objectives of the constituency.
- e) Prepare an implementation schedule for priority programmes and projects in the constituency.
- f) Develop and present a five year strategic development plan for the constituency.

Progress on attainment of Strategic development objectives

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure build in primary, number of bursary beneficiaries at all levels	In FY 2019/2020 -we increased number of classrooms, dormitories, laboratories from 35 to 43 in the following schools/institutions secondary, and tertiary institutions has risen to 50. Bursary beneficiaries at all levels were as per the attached schedules
Security	To enhance security within the constituency by improving	The Gem NG-CDF has constructed many chiefs' offices, and police post	The number of security institutions funded by Gem NG-CDF In	The organization funded 8 security institutions compared to FY 2018/2019 where

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

GEM CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

	public administration and governance			we only funded 4 security institutions.
Environment	To provide conducive environment with enough water, air and food	Our constituents are able to access water easily since plastic water tanks can collect more water. We have also been experiencing more rains due to plantation of more trees.	The number of institutions where trees were planted and the water tanks purchased.	The constituency has installed 10 ,000 litres plastic water tanks in 15 schools. The institution has also planted tree seedlings in 14 schools..
Sports	To nurture and develop identified sport and culture talents in the constituency.	<ol style="list-style-type: none"> 1. Establish Gem sport and culture kitty. 2. Issuing of sports and culture award to winners. 	The number of teams sponsored by NG-CDF	The sports tournament carried out.
Disaster Management	Allocating emergency funds every year to cater for unforeseen circumstances	The office has been in a position to assist the affected schools.	The number of institutions sponsored by NG-CDF emergency fund	We have been able to act promptly in case of any disaster. We have managed to repair more than six schools whose roofs were blown by wind

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

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

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT / SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

The Gem NG-CDF has produced a constituency strategic plan 2018-2022 with specific objectives and actionable projects through which the vision of the constituents will be realized. Our vision is inseparable from the Kenyan vision 2030 whose overall goal is "to give every Kenyan a better standard of living". We shall continue realizing this through transparent utilization of public resources and public participation in project identification.

2. Environmental performance

Environmental conservation is a major concern in the whole world and Gem Constituency has also not been left behind in environmental conservation. In every financial year, we allocate funds towards environment. We have managed to distribute tree seedlings and installing plastic water tanks to various institutions. The youths from Gem constituency have not been left behind in conserving the environment, the office has conducted several trainings on environmental conservation and also involving the youths in cleaning public places like market centres, institutions and roads.

3. Employee welfare

The Gem NG-CDF has employed 7 staff who were recruited after going through an interview which was mainly to confirm how qualified they were. The gender is also well balanced since ladies are 3 out of the seven staff. The office has organized capacity buildings/ trainings to enhance their skills and some staff have been also sponsored by the Gem NG-CDF for further studies. The management is also very much concerned about financial and health status of the staffs by setting aside gratuity for staffs every month and also allocating hand based sanitizer to all the staff to protect them from Covid 19.

4. Market place practices-

The office has practiced fair competition from competitive recruitment of staffs to award of tenders, before any tender is awarded, the tender has to be advertised to disclose the information to the interested bidders. Youths, women and people with disabilities have also not been left behind because the office has always set aside 30% of the total advertised projects to them. The organization has also formed a sub-committee to deal with complains and issues of corruption within the office.

Gem NG-CDF has greatly maintained a good business practice with the suppliers by abiding to the binding document (LSO) signed by both parties before the goods are supplied and all these takes place after following all the procurement processes. The office has been organizing joint training for all the Project management committee members, contractors, suppliers and staffs to clearly clarify the role of each individual.

5. Community Engagements-

The organization has really supported the community members especially at this difficult time of covid 19, we have encourage all the institutions which have benefited from NG- CDF funding towards project to urge the contractors to use local labourers so that there

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

Reports and Financial Statements

For the year ended June 30, 2020

can be circulation of money within the constituency. The office has also donated sanitizers and food to the very vulnerable members in the community.

The greater percentage of our funding has been channeled to education since one of our major objective is to provide education for all not excluding the very vulnerable members in the society. In regards to the above we have managed to distribute our bursaries fairly by giving priority to total orphans, partial orphans, single parents and generally low income earners. We have also organized constituency sports annually and this has enable talent identification, talent development and unity within the constituency.

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

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

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 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-GEM Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-GEM Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-GEM 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-GEM 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-GEM Constituency financial statements were approved and signed by the Accounting Officer on 1st August 2020.

MARY MWAKI



Fund Account Manager
Name:

CARYLUS OGOLLA



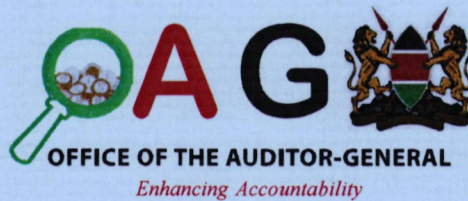
Sub-County Accountant
Name:

ICPAK Member Number:

9340

REPUBLIC OF KENYA

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



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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Gem Constituency set out on pages 15 to 66, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 - Gem Constituency as at 30 June, 2020 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Long Outstanding Items in Bank Reconciliation Statement

The statement of assets and liabilities reflects a bank balance of Kshs.6,184,695 as at 30 June, 2020. However, the bank reconciliation statement for the month of June, 2020 reflected unrepresented cheques totalling Kshs.3,715,445 out of which Kshs.1,420,244 were stale cheques that dated as far back as March, 2017 and which had not been reversed in the cashbook.

Consequently, the validity and accuracy of the cash and cash equivalents balance of Kshs.6,184,695 as at 30 June, 2020 could not be confirmed.

2.0 Unreconciled Variance on Budgetary Adjustments

The summary statement of appropriation - recurrent and development combined reflects a final budget of Ksh.242,805,619 after budgetary adjustments of Kshs.105,437,895. However, the adjustments balance differed with the balance of Kshs.96,481,941 (comprising opening cash balances of Kshs.42,191,065 and transfers from the Board of Kshs.54,290,876 relating to financial year 2018/2019) by an unreconciled variance of Kshs.8,955,954.

In the circumstances, the accuracy of the budgetary adjustments 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 - Gem 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 summary statement of appropriation - recurrent and development combined reflects total budgeted receipts of Kshs.242,805,619 and actual receipts of Kshs.122,740,516 resulting into a budget shortfall of Kshs.120,065,103 or 49%. Further, the statement reflects total final budgeted payments of Kshs.242,805,619 and actual payments of Kshs.158,746,886 resulting into a budget under-expenditure of Kshs.84,058,733 or 35%.

The budgetary shortfall and under-expenditure may have negatively impacted on the delivery of services to the constituents.

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

Poor Workmanship on Emergency Projects

The statement of receipts and payments reflects other grants and transfers of Kshs.45,103,769 which as disclosed under Note 7 to the financial statements, included Kshs.7,090,141 spent on emergency projects. However, audit inspection of renovation of pit latrines projects at BarSauri Kochola and Uyonga Primary Schools at a cost of Kshs.751,585 revealed poor quality doors and cracks on outer walls indicating poor workmanship.

In the circumstances, it has not been possible to ascertain whether value for money was obtained from the expenditure of Kshs.751,585 on the projects.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern 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 National Government Constituencies Development Fund - Gem Constituency's financial reporting process, reviewing the effectiveness of how the Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of

the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. 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 Fund's policies and procedures may deteriorate.

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

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

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

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



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 January, 2022

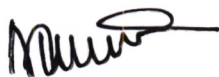
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
GEM CONSTITUENCY**

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

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 – 2020	2018 - 2019 Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	122,290,876	102,034,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	449,640	-
TOTAL RECEIPTS		122,740,516	102,034,483
PAYMENTS			
Compensation of employees	4	4,485,000	2,206,700
Use of goods and services	5	11,482,951	4,930,052
Transfers to Other Government Units	6	88,746,166	26,456,724
Other grants and transfers	7	45,103,769	28,526,572
Acquisition of Assets	8	6,304,000	49,091
Other Payments	9	2,625,000	-
TOTAL PAYMENTS		158,746,886	62,169,139
SURPLUS / DEFICIT		(36,006,371)	39,865,345

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-GEM Constituency financial statements were approved on 1st August 2020 and signed by:



Fund Account Manager

Name: **MARY MWARIKI**



National Sub-County Accountant

Name:

ICPAK Member Number:

9340


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

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

II. STATEMENT OF ASSET AND LIABILITIES

	Note	2019 – 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6,184,695	42,191,065
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		6,184,695	42,191,065
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		6,184,695	42,191,065
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		6,184,695	42,191,065
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	42,191,065	1,740,837
Surplus/Deficit for the year		(36,006,371)	39,865,345
Prior year adjustments	14		584,885
NET FINANCIAL POSITION		6,184,695	42,191,067

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-GEM Constituency financial statements were approved on 1st August 2020 and signed by:



Fund Account Manager
Name: Mary Mwaki



National Sub-County Accountant
Name: Carylus Ogolla
ICPAK Member Number: 9340

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


STATEMENT OF CASH FLOW

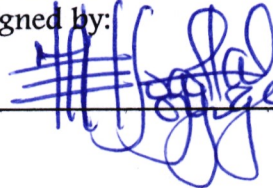
		2019 – 2020	2018 – 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	122,290,876	102,034,483
Other Receipts	3	449,640	-
		122,740,516	102,034,483
Payments for operating expenses			
Compensation of Employees	4	4,485,000	2,206,700
Use of goods and services	5	11,482,951	4,930,052
Transfers to Other Government Units	6	88,746,166	26,456,724
Other grants and transfers	7	45,103,769	28,526,572
Acquisition of Assets	8		49,091
Other Payments	9	2,625,000	
Total Payments		152,442,886	62,169,139
Total Receipt less total Payments		(29,702,371)	39,865,345
Adjusted for:			
Decrease / (Increase) in Accounts receivable	15		
Increase / (Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	
Net Adjustments		-	584,885
Net cash flow from operating activities		(29,702,371)	40,450,230
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	6,304,000	0
Net cash flows from Investing Activities		(6,304,000)	0
NET INCREASE IN CASH AND CASH EQUIVALENT		(36,006,371)	40,450,230
Cash and cash equivalent at BEGINNING of the year	13	42,191,065	1,740,836
Cash and cash equivalent at END of the year		6,184,695	42,191,065

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

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-GEM Constituency financial statements were approved on 1st August 2020 and signed by:





Fund Account Manager
Name: Mary Mwaki

National Sub-County Accountant
Name: Carylus Ogolla
ICPAK Member Number: 9340

REPORTS AND FINANCIAL STATEMENTS
For the year ended June 30, 2020

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	B	c=a+b	D	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	105,437,895	242,805,619	122,290,876	120,514,744	50.4%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	449,640	100.0%
TOTAL RECEIPTS	137,367,724	105,437,895	242,805,619	122,290,876	120,964,384	50.5%
PAYMENTS						
Compensation of Employees	3,750,805	2,179,876	5,930,681	4,485,000	1,445,681	75.6%
Use of goods and services	8,612,290	4,271,548	12,883,838	11,482,951	1,400,887	89.1%
Transfers to Other Government Units	77,388,000	52,502,486	129,890,486	88,746,166	41,144,320	68.3%
Other grants and transfers	47,616,629	27,101,866	74,718,495	45,103,769	29,614,726	60.4%
Acquisition of Assets		16,757,119	16,757,119	6,304,000	10,453,119	37.6%
Other Payments	-	2,625,000	2,625,000	2,625,000	-	100%
Unallocated Expenditure	-	-	-	-	449,640	-
TOTAL	137,367,724	105,437,895	242,805,619	158,746,886	84,508,373	65.3%

(a) We had underutilized receipt of funds because of the late disbursement from the exchequer, hence NG-CDF Board delayed to relay the same to Gem.

(b) Ksh. 449,640 was received from other sources, receipted and banked. Ksh. 109,640 was from sale of tender documents, Ksh. 200,000 was an imprest unutilized then re-deposited and Ksh. 140,000 was a banking recovered from a former staff thus the Ksh. 449,640.

(c) The underutilization in the expenditure items of overall 34.7% was occasioned by delayed disbursements from the NG- CDF Board

The NGCDF-GEM Constituency financial statements were approved on 1st August 2020 and signed by:

MARY MWAKI



Fund Account Manager
Name:

CARYLUS OGOLLA



Sub-County Accountant
Name:
ICPAK Member Number: 9340

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

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme / Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilisation
	A	b	c=a+b	D	e=c-d	f=d/c %
	2019/2020		2019/2020	30/06/2020		
	Kshs	Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,750,805	2,179,876	5,930,681	4,485,000	1,445,680.80	76%
1.2 Committee Allowances	1,452,240	2,271,548	3,723,788		3,723,788.00	0%
1.3 Use of goods and services	3,039,019	1,250,001	4,289,020	11,482,951	-7,193,931.00	267%
2.0 Monitoring and evaluation	8,242,063	6,151,065	14,393,128	15,967,951	-1,574,822.56	111%
2.1 Capacity Building	1,400,000	2,000,000	3,400,000		3,400,000.00	0%
2.2 Committee Allowances	2,400,000	-	2,400,000		2,400,000.00	0%
2.3 Use of goods and services	321,032	-	321,032	-	321,031.68	0%
3.0 Emergency	4,121,032	2,000,000	6,121,032	-	6,121,031.68	
3.1 Emergency	7,198,241	4,726,866	11,925,107		11,925,107.38	0%
NG-CDF OFFICE				200,000	-200,000.00	0%
NG-CDF OFFICE				95,000	-95,000.00	0%

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

BASPOL ENGINEERING WORKS						676,871	-676,871.00	0%
COMM. OF INCOME TAX						42,200	-42,200.00	0%
COMM. OF V.A.T						12,609	-12,609.00	0%
BAR SAURI PRI						400,000	-400,000.00	0%
BARKATADO PRI						400,000	-400,000.00	0%
BARTURO PRI						400,000	-400,000.00	0%
TATRO PRI						400,000	-400,000.00	0%
UYONGA PRI						400,000	-400,000.00	0%
OJWAYA PRI						400,000	-400,000.00	0%
NYAMNIMA PRI						400,000	-400,000.00	0%
GOT KOKWIRI PRIMARY SCHOOL						1,000,000	-1,000,000.00	0%
BASPOL ENGINEERING WORKS						884,488	-884,488.00	0%
COMM. OF VAT						15,517	-15,517.00	0%
KOCHOLA AGENCIES LTD						328,227	-328,227.00	0%
KOCHOLA AGENCIES LTD						443,414	-443,414.00	0%
KOCHOLA AGENCIES LTD						189,173	-189,173.00	0%
KOCHOLA AGENCIES LTD						333,400	-333,400.00	0%

ATLANTIC COASTAL COMMUNITIES DEVELOPMENT FUND (NGCDF) – GEM CONSILIENCY

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

COMM. OF V.A.T					24,186	-24,186.00	0%
COMM. OF V.A.T					10,319	-10,319.00	0%
COMM. OF V.A.T					18,185	-18,185.00	0%
COMM. OF V.A.T					11,379	-11,379.00	0%
KOCHOLA AGENCIES LTD					5,173	-5,173.00	0%
4.0 Bursary and Social Security	7,198,241	4,726,866	11,925,107		7,090,141	4,834,966.38	59%
4.1 Primary Schools	-	-	-		-	-	
4.2 Secondary Schools	18,313,019	12,000,000	30,313,019		17,846,000	12,467,019.43	59%
4.3 Tertiary Institutions	6,114,623	5,000,000	11,114,623		4,316,000	6,798,623.34	39%
4.4 Universities	7,000,000	4,000,000	11,000,000		5,000,000	6,000,000.00	45%
4.5 Social Security							
5.0 Sports	31,427,643	21,000,000	52,427,643		27,162,000	25,265,642.77	52%
5.1	2,600,000	1,500,000	4,100,000		1,163,601	2,936,399.00	28%
Total	2,600,000	1,500,000	4,100,000		1,163,601	2,936,399.00	28%
6.0 Environment							
MWADI PRIMARY					150,000.00	-150,000.00	0%
MALIERA PRIMARY					150,000.00	-150,000.00	0%
MASENE PRIMARY					150,000.00	-150,000.00	0%
GOGO PRIMARY					150,000.00	-150,000.00	0%
USWEDA PRIMARY					150,000.00	-150,000.00	0%

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

LUNDHA PRIMARY					150,000.00	-150,000.00	0%
ST.MATHEWS NYASIDHI PRIMARY					150,000.00	-150,000.00	0%
KAYIEYE PRIMARY					150,000.00	-150,000.00	0%
KAYIEYE SCHOOL FOR THE DEAF					150,000.00	-150,000.00	0%
UGANGA PRIMARY					150,000.00	-150,000.00	0%
SIRIWO PRIMARY					150,000.00	-150,000.00	0%
KANYUTO PRIMARY					141,000.00	-141,000.00	0%
OJWACH PRIMARY					141,000.00	-141,000.00	0%
RAMULA PRIMARY					141,000.00	-141,000.00	0%
JM REMBE PRIMARY					141,000.00	-141,000.00	0%
SANJRO PRIMARY					141,000.00	-141,000.00	0%
NDEGWE PRIMARY					141,000.00	-141,000.00	0%
YALA AP CAMP					141,000.00	-141,000.00	0%
ST CECILIA ALUOR GIRLS					141,000.00	-141,000.00	0%
NORTH GEM CHIEFS CAMP					141,000.00	-141,000.00	0%
AHONO PRIMARY					141,000.00	-141,000.00	0%
6.1	2,600,000	1,257,118	3,857,118			3,857,118.00	0%
6.2							
Total	2,600,000	1,257,118	3,857,118		3,060,000	797,118.00	79%
7.0 Primary Schools Projects							

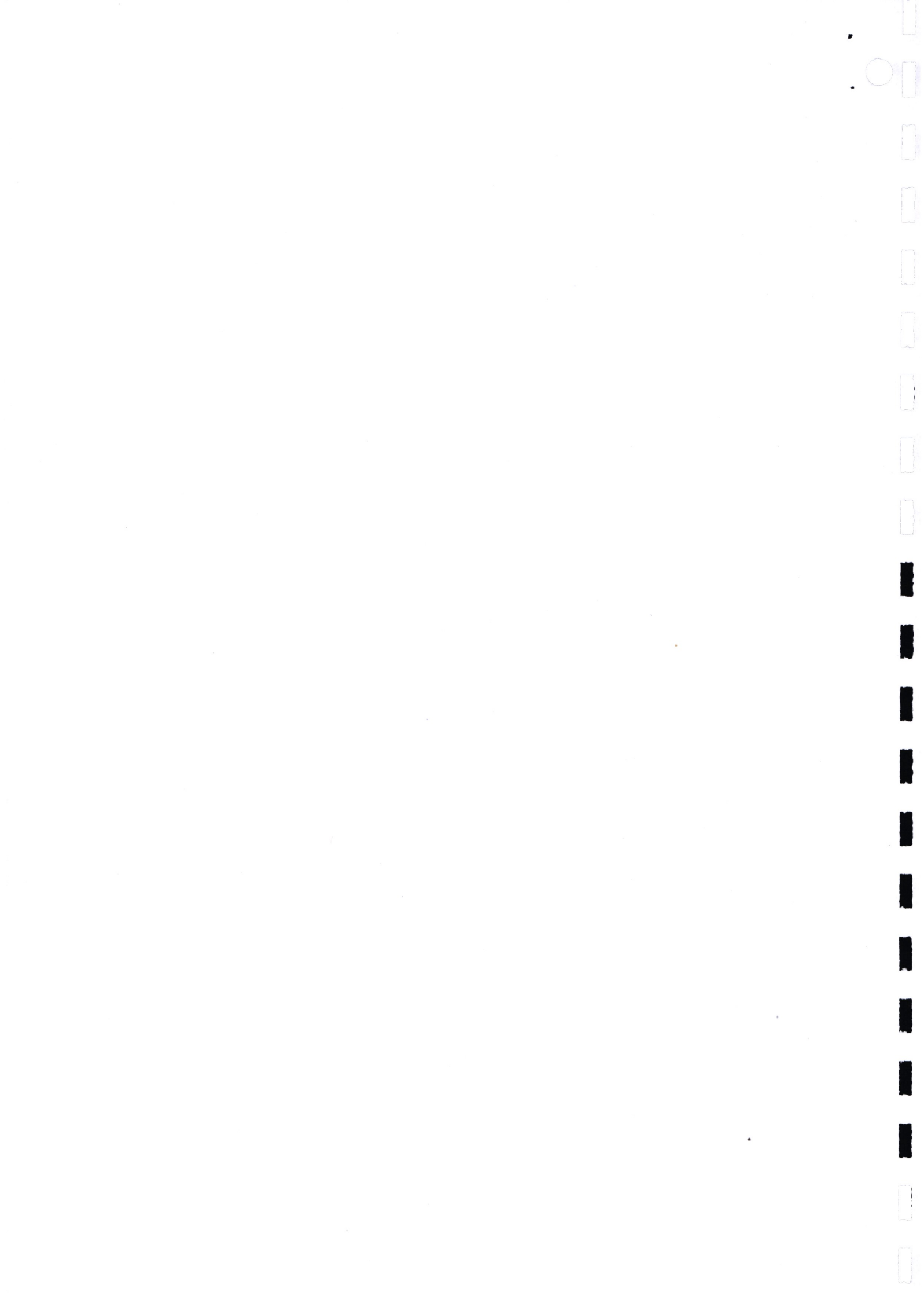
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GEM CONSTITUENCY

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

(List all the Projects)									
3.1 Primary Schools	38,800,000	30,000,000	68,800,000				68,800,000.00		0%
KANYILAJI PRI.SCH.						1,000,000.00	-1,000,000.00		0%
MUNDOWARE PRI. SCH						400,000.00	-400,000.00		0%
SINAGA PRI						400,000.00	-400,000.00		0%
SIDADA PRI						400,000.00	-400,000.00		0%
MASENE PRI						400,000.00	-400,000.00		0%
OJWAYA PRI. SCH						400,000.00	-400,000.00		0%
GOT KOKWIRI PRI						1,000,000.00	-1,000,000.00		0%
NANGO GONDA PRIMARY SCH.						600,000.00	-600,000.00		0%
UNAMI PRIMARY SCH.						800,000.00	-800,000.00		0%
MUNDOWARE PRIMARY						500,000.00	-500,000.00		0%
OLENGO PRIMARY						600,000.00	-600,000.00		0%
ODENDO PRIMARY SCHOOL						500,000.00	-500,000.00		0%
ODENDO PRIMARY SCHOOL						500,000.00	-500,000.00		0%
NYANGULU PRIMARY						500,000.00	-500,000.00		0%
NYANGULU PRIMARY						500,000.00	-500,000.00		0%
YALA TOWNSHIP PRIMARY						500,000.00	-500,000.00		0%

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

YALA TOWNSHIP PRIMARY					500,000.00	-500,000.00	0%
MING'AO PRIMARY					500,000.00	-500,000.00	0%
MING'AO PRIMARY					500,000.00	-500,000.00	0%
OSENO PRIMARY					500,000.00	-500,000.00	0%
OSENO PRIMARY					500,000.00	-500,000.00	0%
NYABEDA PRIMARY					500,000.00	-500,000.00	0%
NYABEDA PRIMARY					500,000.00	-500,000.00	0%
USWEDA PRIMARY					500,000.00	-500,000.00	0%
USWEDA PRIMARY					500,000.00	-500,000.00	0%
NYASIDHI PRIMARY					500,000.00	-500,000.00	0%
NYASIDHI PRIMARY					500,000.00	-500,000.00	0%
MALANGA PRIMARY					500,000.00	-500,000.00	0%
MALANGA PRIMARY					500,000.00	-500,000.00	0%
ONDING PRIMARY					500,000.00	-500,000.00	0%
ONDING PRIMARY					500,000.00	-500,000.00	0%
UNAMI PRIMARY					200,000.00	-200,000.00	0%
NYAGONDO PRIMARY					500,000.00	-500,000.00	0%
NYAGONDO PRIMARY					500,000.00	-500,000.00	0%
RAMULA PRIMARY					500,000.00	-500,000.00	0%



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GEM CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

NYABEDA PRIMARY					250,000.00	-250,000.00	0%
BAR KOMENO PRIMARY					500,000.00	-500,000.00	0%
BAR KOMENO PRIMARY					300,000.00	-300,000.00	0%
MAUNGO PRIMARY					500,000.00	-500,000.00	0%
ONDING PRIMARY					75,000.00	-75,000.00	0%
KAUDHA PRIMARY					200,000.00	-200,000.00	0%
PALA VALLEY PRIMARY					500,000.00	-500,000.00	0%
BAR-SAURI PRIMARY					400,000.00	-400,000.00	0%
GINGA VALLEY PRIMARY					466,348.00	-466,348.00	0%
GINGA VALLEY PRIMARY					500,000.00	-500,000.00	0%
KAGILO PRIMARY					500,000.00	-500,000.00	0%
KOTOO PRIMARY					500,000.00	-500,000.00	0%
ASAVI PRIMARY					370,000.00	-370,000.00	0%
JINA PRIMARY					500,000.00	-500,000.00	0%
JINA PRIMARY					500,000.00	-500,000.00	0%
KANYUTO PRIMARY					500,000.00	-500,000.00	0%
KANYUTO PRIMARY					100,000.00	-100,000.00	0%
KAYIEYE PRIMARY					500,000.00	-500,000.00	0%
KAYIEYE PRIMARY					500,000.00	-500,000.00	0%



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

MUHANDA PRIMARY					500,000.00	-500,000.00	0%
MUHANDA PRIMARY					300,000.00	-300,000.00	0%
UHONYA PRIMARY					500,000.00	-500,000.00	0%
OJWACH PRIMARY					500,000.00	-500,000.00	0%
RACHARE PRIMARY					300,000.00	-300,000.00	0%
SIRANDU PRIMARY					500,000.00	-500,000.00	0%
SIRANDU PRIMARY					300,000.00	-300,000.00	0%
ST.TERESAS YALA GIRLS					500,000.00	-500,000.00	0%
ST.TERESAS YALA GIRLS					150,000.00	-150,000.00	0%
UNAMI PRIMARY					800,000.00	-800,000.00	0%
J.M OBIDHA PRIMARY					750,000.00	-750,000.00	0%
ST. ANNES MARENYO					650,000.00	-650,000.00	0%
KOJUOK PRIMARY					500,000.00	-500,000.00	0%
KOJUOK PRIMARY					500,000.00	-500,000.00	0%
BAR KOMENO PRIMARY					250,000.00	-250,000.00	0%
GOT KOKWIRI PRIMARY					50,000.00	-50,000.00	0%
MALANGA PRIMARY					43,500.00	-43,500.00	0%
MULARE PRIMARY					43,500.00	-43,500.00	0%

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

MALIERA PRIMARY					31,000.00	-31,000.00	0%
LUNDHA PRIMARY					31,818.00	-31,818.00	0%
OJWACH PRIMARY					500,000.00	-500,000.00	0%
BAR KOMENO PRIMARY					100,000.00	-100,000.00	0%
WANGOJI PRIMARY SCHOOL					500,000.00	-500,000.00	0%
KANYILAJI PRIMARY SCHOOL					250,000.00	-250,000.00	0%
NYABENDA PRI. SCH					400,000.00	-400,000.00	0%
NYAPIEDHO PRI					1,100,000.00	-1,100,000.00	0%
BAR KOMENYO PRI					300,000.00	-300,000.00	0%
MIRO PRI					1,100,000.00	-1,100,000.00	0%
MALELE PRI					1,200,000.00	-1,200,000.00	0%
USWEDA PRI					1,000,000.00	-1,000,000.00	0%
MIDHINE PRI					1,100,000.00	-1,100,000.00	0%
MUSEMBE PRI					1,100,000.00	-1,100,000.00	0%
GOT REGEA PRI					1,100,000.00	-1,100,000.00	0%
ULUMBI RESOURCE					1,000,000.00	-1,000,000.00	0%
ST. PAULA SIRIWO					1,100,000.00	-1,100,000.00	0%
LURI MIXED SEC					1,000,000.00	-1,000,000.00	0%
ONDING MIXED PRI					1,000,000.00	-1,000,000.00	0%
MALUNGA PRI					1,100,000.00	-1,100,000.00	0%



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

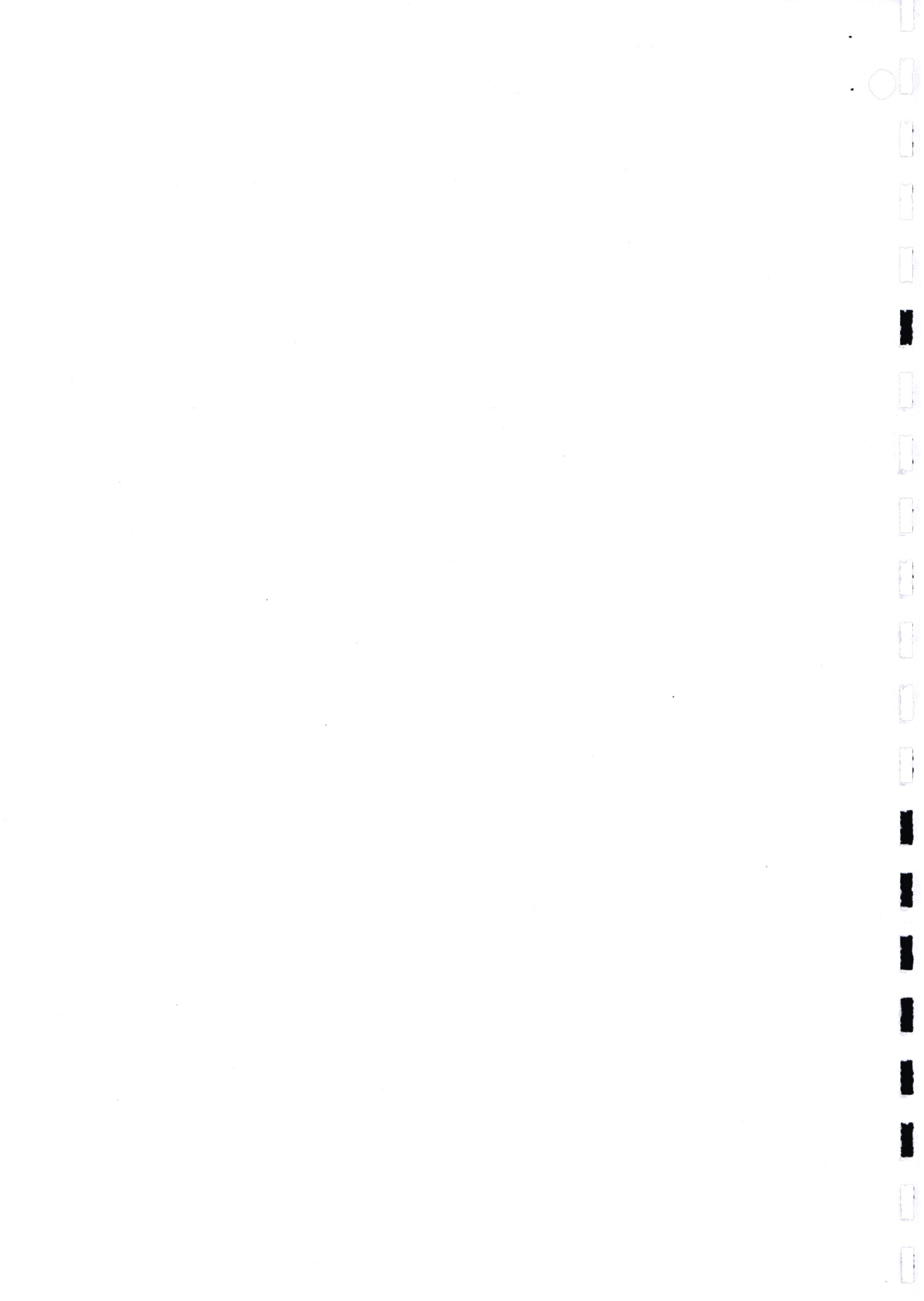
KARARIW PRI					1,200,000.00	-1,200,000.00	0%
MASINDE PRI					1,000,000.00	-1,000,000.00	0%
MASEME PRI					1,100,000.00	-1,100,000.00	0%
WAGAI PRI					1,100,000.00	-1,100,000.00	0%
ULAMBA PRI					1,100,000.00	-1,100,000.00	0%
ST. GEORGES SIDANDA PRI					1,100,000.00	-1,100,000.00	0%
NDIRU PRI					1,100,000.00	-1,100,000.00	0%
NANGO GONDA PRI					1,000,000.00	-1,000,000.00	0%
GOT KOKWIRI PRIMARY					1,000,000.00	-1,000,000.00	0%
Total	38,800,000	30,000,000	68,800,000	57,811,166	10,988,834.00		84%
8.0 Secondary Schools Projects (List all the Projects)							
3.2 Secondary schools	35,088,000	20,000,000	55,088,000		55,088,000.00		0%
YALA TOWNSHIP MIXED SEC.				500,000.00	-500,000.00		0%
YALA TOWNSHIP MIXED SEC.					-500,000.00		0%
LURI SEC.				500,000.00			
SAGAM MIXED				150,000.00	-150,000.00		0%
ARGWINGS KODHEK				500,000.00	-500,000.00		0%
ARGWINGS KODHEK				500,000.00	-500,000.00		0%
NDEGWE SEC.				75,000.00	-75,000.00		0%
NYANGULU SEC.				500,000.00	-500,000.00		0%

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

ST.BARNABAS ANYIKO						500,000.00	-500,000.00	0%
OJOLA MIXED						500,000.00	-500,000.00	0%
OJOLA MIXED						500,000.00	-500,000.00	0%
BAR-SAURI MIXED						500,000.00	-500,000.00	0%
BAR-SAURI MIXED						200,000.00	-200,000.00	0%
NDEGWE SEC.						500,000.00	-500,000.00	0%
NDEGWE SEC.						500,000.00	-500,000.00	0%
NYAWARA GIRLS						800,000.00	-800,000.00	0%
NYAWARA GIRLS						700,000.00	-700,000.00	0%
NDORI MIXED						500,000.00	-500,000.00	0%
NDORI MIXED						500,000.00	-500,000.00	0%
ST.MARKS KAGILO SEC.						500,000.00	-500,000.00	0%
ST.MARKS KAGILO SEC.						500,000.00	-500,000.00	0%
ST.MARYS SCHOOL YALA						500,000.00	-500,000.00	0%
ST.MARYS SCHOOL YALA						500,000.00	-500,000.00	0%
ST.CECILIA ALUOR GIRLS						500,000.00	-500,000.00	0%
ST.CECILIA ALUOR GIRLS						500,000.00	-500,000.00	0%
SINAGA GIRLS						500,000.00	-500,000.00	0%

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

SIRIWO ASSISTANT CHIEF					850,000.00	-850,000.00	0%
CHIEFS OFFICE EAST GEM					420,000.00	-420,000.00	0%
CO-OPERATIVE BANK					500,000.00	-500,000.00	0%
CO-OPERATIVE BANK					400,000.00	-400,000.00	0%
CO-OPERATIVE BANK					500,000.00	-500,000.00	0%
KOMUOK CHIEFS CAMP					677,027.00	-677,027.00	0%
Total	3,790,745	-	3,790,745		6,628,027	-2,837,282.00	175%
11.0 Acquisition of assets							
11.1 Motor Vehicles (including motorbikes)	-	6,750,000	6,750,000		6,304,000	446,000.00	93%
11.2 Construction of CDF office	-		0			-	0%
11.3 Purchase of furniture and equipment	-		0			-	0%
11.4 Purchase of computers	-		0			-	0%
11.5 Purchase of land	-	10,000,000	10,000,000			10,000,000.00	0%
-	-	16,750,000	16,750,000		6,304,000	10,446,000.00	38%
12.0 Others							
12.1 Strategic Plan	-		0		2,625,000	-2,625,000.00	
Unallocated Expenditure	-	-	-		-	449,640	0%



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

Total	-	-	-	-	2,625,000	-2,625,000.00
	137,367,724	105,437,535	242,805,619	158,746,886	84,508,373	65.3%

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

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

IX. 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-GEM Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

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

SIGNIFICANT ACCOUNTING POLICIES

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

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – GEM CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

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) – GEM CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

X. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES		2019 - 2020	2018 - 2019
Description	AIE NO.	Kshs	Kshs
Normal Allocation	AIE NO. B005105		48,034,483
	AIE NO. B 030240		10,000,000
	AIE NO. B 006335		8,000,000
	AIE NO. B 030394		12,000,000
	AIE NO. B 042995		13,000,000
	AIE NO. B 042738		11,000,000
	AIE NO. B047287	47,540,875.50	
	AIE NO. B047415	4,000,000.00	
	AIE NO. B047886	6,000,000.00	
	AIE NO. B041457	20,000,000.00	
	AIE NO. B104287	23,000,000.00	
	AIE NO. B049265	15,000,000.00	
	AIE NO. B096800	6,750,000.00	
		122,290,875.5	102,034,483

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS		2019 - 2020	2018 - 2019
Description		Kshs	Kshs
Receipts from the Sale of Buildings			-
Receipts from the Sale of Vehicles and Transport Equipment			-
Receipts from the Sale of Office and General Equipment			-
TOTAL		-	-

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

3 OTHER RECEIPTS	Description	2019 - 2020	2018 - 2019
		Kshs	Kshs
	Interest Received	-	-
	Rents	-	-
	Sale of Tender Documents	109,640.00	-
	Other Receipts (Cash deposits)	340,000.00	-
	TOTAL	449,640.00	-

4 COMPENSATION OF EMPLOYEES	Description	2019 - 2020	2018 - 2019
		Kshs	Kshs
	Basic wages of temporary employees	3,061,309	2,024,934
	Basic wages of casual labour	-	-
	Personal allowances paid as part of salary	-	-
	House allowance	-	-
	Transport allowance	180,343	-
	Leave allowance	-	-
	Other personnel payments(NHIF)	61,500	-
	Employer contribution to NSSF	206,590	127,040
	Gratuity-contractual employees	975,258	54,726
	TOTAL	4,485,000	2,206,700

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

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	2,816,928	690,466
Electricity		
Water & sewerage charges		
Office rent		
Communication, supplies and services		
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses	1,287,221	
Hospitality supplies and services		
Other committee expenses		976,660
Committee allowance	6,295,852	2,387,926
Strategic Plan		875,000
Specialized materials and services		
Fuel , oil & lubricants		
Other operating expenses	1,082,950	
Bank service commission and charges		
Other Operating Expenses		
Security operations		
Routine maintenance - vehicles and other transport equipment		
Routine maintenance- other assets		
TOTAL	11,482,951	4,930,052

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

6 TRANSFER TO OTHER GOVERNMENT ENTITIES		
Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	57,811,166	22,956,724
Transfers to Secondary Schools	29,285,000	3,500,000
Transfers to Tertiary Institutions	1,650,000	-
Transfers to Health Institutions	-	-
TOTAL	88,746,166	26,456,724
7 OTHER GRANTS AND OTHERPAYMENTS		
Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary – Secondary	17,846,000	13,276,600
Bursary - Tertiary	5,000,000	3,612,000
Bursary - Special Schools	4,316,000	-
Mocks & CAT	-	-
Security	6,628,027	6,330,000
Roads and Bridges	-	-
Sports	1,163,601	1,963,793
Environment	3,060,000	600,000
Emergency Projects	7,090,141	2,844,179
TOTAL	45,103,769	28,526,572

AI 1L EI N NS JEANIE S L E L O R M E N I F U N D (N G C D F) - G E M C O N S T I T U E N C Y
Reports and Financial Statements
For the year ended June 30, 2020

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

8 ACQUISITION OF ASSETS		2019 – 2020	2018 – 2019
Non-Financial Assets	Kshs	Kshs	Kshs
Purchase of Buildings	-	-	-
Construction of Buildings	-	-	-
Refurbishment of Buildings	-	-	49,091
Purchase of Vehicles	6,304,000	-	-
Purchase of Bicycles & Motorcycles	-	-	-
Overhaul of Vehicles	-	-	-
Purchase of office furniture and fittings	-	-	-
Purchase of computers ,printers and other IT equipment	-	-	-
Purchase of photocopier	-	-	-
Purchase of other office equipment	-	-	-
Purchase of soft ware	-	-	-
Acquisition of Land	-	-	-
TOTAL	6,304,000	6,304,000	49,091

9 Other Payments		2019 – 2020	2018 – 2019
	Kshs	Kshs	Kshs
Strategic Plan	2,625,000	-	-
ICT Hubs	-	-	-
TOTAL	2,625,000	2,625,000	-

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

10A: Bank Balances (cash book bank balance)	10A: Bank Balances (cash book bank balance)	2019 - 2020	2018 - 2019
Name of Bank, Account No. & currency	Account Number	Kshs (30/6/2020)	Kshs (30/6/2019)
COOPERATIVE BANK YALA BRANCH	A/C no.01141256320000	6,184,695	42,191,065

10B: CASH IN HAND	2019 - 2020	2018 - 2019
Location 1	Kshs (30/6/2020)	Kshs (30/6/2019)
	-	-

11: OUTSTANDING IMPRESTS	Amount Taken	Amount Surrendered	Balance ((30/6/2020)
Name of Officer	Kshs	Kshs	Kshs
Date imprest taken	-	-	-
	-	-	-

12 Retention	PV No.	2019 - 2020	2018 - 2019
Supplier / Contractor			

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

13 BALANCES BROUGHT FORWARD			
-----------------------------	--	--	--

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

	2019 - 2020	2018 - 2019
	Kshs (1/7/2019)	Kshs (1/7/2018)
Bank accounts	42,191,065	1,740,836
Cash in hand		
Imprest		
TOTAL	42,191,065	1,740,836

14. PRIOR YEAR ADJUSTMENTS		Adjusted balance b/f 2019 - 2020
	Balance b/f FY2019 - 2020 per Financial statements	
	Kshs	Kshs
Description of the error		
Bank accounts balances	~	~
Cash in hand	~	~
Cash book adjustment	~	~
Receivables	~	~
Others (specify)	~	~
TOTAL		

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

15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST	2019-2020	2018-2019
	Kshs	Kshs
Outstanding Imprest as at 1st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year ©	-	-
Net changes in accounts receivables (D=A+B-C)	-	-

16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION	2019-2020	2018-2019
	Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Net changes in accounts payable (D=A+B-C)	-	-

17. OTHER IMPORTANT DISCLOSURES	2019 - 2020	2018 - 2019
	Kshs	Kshs
17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)		
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

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

17.2: PENDING STAFF PAYABLES (See Annex 2)	2019 - 2020	2018 - 2019
	Kshs	Kshs
Staff salaries	~	~
Staff Gratuity	~	202,019
Others (specify)	~	~
	~	202,019

17.3: UNUTILISED FUNDS (See Annex 3)	2019 - 2020	2018 - 2019
	Kshs	Kshs
Compensation of employees	1,445,681	2,179,876
Use of Goods and services	1,400,887	4,271,548
Amount due to other Government entities	41,144,320	52,502,486
Amount due to other grants and other transfers	29,614,726	29,726,866
Acquisition of assets	10,453,119	16,757,119
Unallocated Expenditure	449,640	
	84,508,373	105,437,895

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

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2020

ANNEX 5 –PMC BANK BALANCES AS AT 30 TH JUNE 2020						
PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19		
Nyagondo Primary	Equity Luanda	1120277345753	9,842	930		
Tatso Primary School	Equity Luanda	1120277585372	870	870		
Nyabeda AP Camp	Equity Luanda	1120277738659	250	99,820		
Uthanya Secondary School	Equity Luanda	1120277396264	6,257	6,257		
Dienya Primary	Equity Luanda	1120277344858	305	305		
Gem NG-CDF Sports PMC	Equity Luanda	1120277537532	1,854	1,854		
Ginga Valley Primary	Equity Luanda	1120277344514	2,910	1,285		
Malele Primary	Equity Luanda	1120277585348	285	285		
Sagam Primary	Equity Luanda	1120277366290	1,215	1,215		
Uranga Mixed Sec.	Equity Luanda	1120277359045	635	635		
Dienya Mixed Sec	Equity Luanda	1120277342545	53,527	3,527		
Wambusa Primary	Equity Luanda	1120277585389	265	265		
Kotoo Primary	Equity Luanda	1120277347217	3,592	265		
Mutumbu Primary School	Co-operative Yala	0114151772540 0	22,846.50	22,846.50		

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

Mwadi Primary School	Co-operative Yala	0114151799440 0	527.50	527.50
Siriwo Primary school	Co-operative Yala	0114125752070 0	1,060.75	60.75
Uganga Primary School	Co-operative Yala	0114151791320 0	8,822	1,063
Migosi Primary	Co-operative Yala	0114174454800	78,000	78,000
Kojuok Primary	Co-operative Yala	0114174045260 0	644,345	1,485
Gongo Primary	Co-operative Yala	0114125639510 0	373	373
Nyabeda Primary School	Co-operative Yala	0114125646310 0	2,183	1,683
Ndegwe Primary	Co-operative Yala	0114125640260 0	33,860	33,860
Malanga Primary	Co-operative Yala	0114174044200 0	2,205	2,205
Ndere AP Camp	Co-operative Yala	0114174050010 0	99,275	99,275
Sawagongo AP Camp	Co-operative Yala	0114174047440 0	325	325
Got Kokwiri Primary	Co-operative Yala	0114174006690 0	371,500	2,204
Ligoma Primary	Co-operative Yala	0114151781350 0	112.50	112.50
Nyawara Primary	Co-operative Yala	0114174010450 0	4,564	4,564
Bar-Sauri Primary	Equity Luanda	1120279143485		
Onding Primary	Equity Luanda	1120279174021	34,019	-
Nyasidhi Primary	Equity Luanda	1120279058561	51,538	-
Yala Township sec.	Equity Luanda	1120279074985	51,260	-

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

Wagai West Ass. Chief	Equity Luanda	1120279076432	10,880	-
Nyangulu Mixed	Equity Luanda	1120279063818	1,580	-
Bar-Sauri Mixed Sec.	Equity Luanda	1120279170465	-	-
Nyangulu Primary	Equity Luanda	1120279063818	18,378	-
J.M Obidha Primary	Equity Luanda	1120279170465	-	-
Kaumeri Primary	Equity Luanda	1120278837137	1,000	1,000
Ndiru Primary	Equity Luanda	1120278851798	517,866	517,866
Ulamba Ass. Chief	Equity Luanda	1120279063437	849	-
Ming'awo Primary	Equity Luanda	1120279064126	-	-
Mundoware primary	Equity Luanda	1120279101947	1,640	-
Odondo Primary	Equity Luanda	1120279075798	-	-
Chief's Office East Gem	Equity Luanda	1120279142842		
Oseno Primary	Equity Luanda	1120278863471	2,053	150,000
Olengo Primary	Equity Luanda	1120279170588	2,000	-
Kayieye Primary	Equity Luanda	1120277558909	3,650	1,820
Mutumbu Girls Secondary	Equity Luanda	1120277679937	544,340	544,340
Nango Gonda Primary	Equity Luanda	1120277538018	21,753	129,640
Omodo Primary	Equity Luanda	1120277559139	1,320	1,320
Kaudha Primary	Equity Luanda	1120277585418	39,350	39,350
Usweda Primary	Co-operative Yala	0114174021370 0	1,009,416	9,416

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

Ulamba Primary	Co-operative Yala	0114151798940	326,485	-
Nyapiedho Primary	Co-operative Yala	0114151798500	491,163	-
Ulumbi Resource Center	Co-operative Yala	0113451758880	1,029,600	29,700.25
Pala Valley Primary	Co-operative Yala	0114125752740	7316	-
Marenyo Primary	Co-operative Yala	0114157698000	1062	-
St Teresas Yala	Co-operative Yala	0114174068770	618,975.0	-
Sirandu Primary	Co-operative Yala	0114151773530	2,842.50	-
Ramula Primary	Equity Luanda	1120279466218	141,262	-
Ojwach primary	Equity Luanda	1120299895476	1.00	-
Jina Primary School	Co-operative bank Yala	0114151774680	41,939	-
Got Kokwiri primary school	Co-operative bank Yala	0114174006090	1,001,500	590,000
Masene Primary school	Co-operative bank Yala	0114174020640	297,995	200
Wagai Primary school	Co-operative bank Yala	0114125634310	45,349	-
Malunga Primary school	Co-operative bank Yala	0114151723780	1,100,027.50	-
Unami Primary School	Co-operative bank Yala	0114174050010	573.50	578,000
Gogo Primary School	Co-operative bank Yala	0114174005060	135	-
Yala Township Primary school	Co-operative bank Yala	0114151798590	2,843	-
Ndegwe secondary school	Co-operative bank Yala	0114174020670	146,301	-

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

Lundha primary school	Co-operative bank Yala	01141740324901	2065	-
St. Barnabas Anyiko	Co-operative bank Yala	01141517719800	502,273	-
Luri Secondary school	Co-operative bank Yala	01141517459100	1,264,504	1,000,550
Gongo Warom Secondary	Co-operative bank Yala	01141517415600	788,072.50	-
Nyagondo Primary	Equity Luanda	1120277345753	9,842	930
Tatro Primary School	Equity Luanda	1120277585372	870	870
Nyabeda AP Camp	Equity Luanda	112027738659	250	99,820
Uthanya Secondary School	Equity Luanda	1120277396264	6,257	6,257
Dienya Primary	Equity Luanda	1120277344858	305	305
Gem NG-CDF Sports PMC	Equity Luanda	1120277537532	1,854	1,854
Ginga Valley Primary	Equity Luanda	1120277344514	2,910	1,285
Malele Primary	Equity Luanda	1120277585348	285	285
Sagam Primary	Equity Luanda	1120277366290	1,215	1,215
Uranga Mixed Sec.	Equity Luanda	1120277359045	635	635
Dienya Mixed Sec	Equity Luanda	1120277342545	53,527	3,527
Wambusa Primary	Equity Luanda	1120277585389	265	265
Kotfoo Primary	Equity Luanda	1120277347217	3592	265
Mutumbu Primay School	Co-operative Yala	01141517725400	22,846.50	22,846.50

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

Mwadi Primary School	Co-operative Yala	0114151799440 0	527.50	527.50
Siriwo Primary school	Co-operative Yala	0114125752070 0	1,060.75	60.75
Uganga Primary School	Co-operative Yala	0114151791320 0	8,822	1,063
Migosi Primary	Co-operative Yala	0114174454800	78,000	78,000
Kojuok Primary	Co-operative Yala	0114174045260 0	644,345	1,485
Gongo Primary	Co-operative Yala	0114125639510 0	373	373
Nyabeda Primary School	Co-operative Yala	0114125646310 0	2,183	1,683
Ndegwe Primary	Co-operative Yala	0114125640260 0	33,860	33,860
Malanga Primary	Co-operative Yala	0114174044200 0	2,205	2,205
Ndere AP Camp	Co-operative Yala	0114174050010 0	99,275	99,275
Sawagongo AP Camp	Co-operative Yala	0114174047440 0	325	325
Got Kokwiri Primary	Co-operative Yala	0114174006690 0	371,500	2,204
Ligoma Primary	Co-operative Yala	0114151781350 0	112.50	112.50
Nyawara Primary	Co-operative Yala	0114174010450 0	4,564	4,564
Bar-Sauri Primary	Equity Luanda	1120279143485		-
Onding Primary	Equity Luanda	1120279174021	34,019	-
Nyasidhi Primary	Equity Luanda	1120279058561	51,538	-
Yala Township sec.	Equity Luanda	1120279074985	51,260	-
			-	-

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

Wagai West Ass. Chief	Equity Luanda	1120279076432	10,880	-
Nyangulu Mixed	Equity Luanda	1120279063818	1,580	-
Bar-Sauri Mixed Sec.	Equity Luanda	1120279170465	-	-
Nyangulu Primary	Equity Luanda	1120279063818	18,378	-
J.M Obidha Primary	Equity Luanda	1120279170465	-	-
Kaumeri Primary	Equity Luanda	1120278837137	1,000	1,000
Ndiru Primary	Equity Luanda	1120278851798	517,866	517,866
Ulamba Ass. Chief	Equity Luanda	1120279063437	849	-
Ming'awo Primary	Equity Luanda	1120279064126	-	-
Mundoware primary	Equity Luanda	112 0279101947	1,640	-
Odondo Primary	Equity Luanda	1120279075798	-	-
Chief's Office East Gem	Equity Luanda	1120279142842		
Oseno Primary	Equity Luanda	1120278863471	2,053	150,000
Olengo Primary	Equity Luanda	1120279170588	2,000	-
Kayieye Primary	Equity Luanda	1120277558909	3,650	1,820
Mutumbu Girls Secondary	Equity Luanda	1120277679937	544,340	544,340
Nango Gonda Primary	Equity Luanda	1120277538018	21,753	129,640
Omino Primary	Equity Luanda	1120277559139	1,320	1,320
Kaudha Primary	Equity Luanda	1120277585418	39,350	39,350
Usweda Primary	Co-operative Yala	0114174021370 0	1,009,416	9,416
Ulamba Primary	Co-operative Yala	0114151798940 0	326,485	-

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

Nyapiedho Primary	Co-operative Yala	0114151798500	491,163	-
Ulumbi Resource Center	Co-operative Yala	0113451758880	1,029,600	29,700.25
Pala Valley Primary	Co-operative Yala	0114125752740	7316	-
Marenyo Primary	Co-operative Yala	0114157698000	1062	-
St Teresas Yala	Co-operative Yala	0114174068770	618,975.0	-
Sirandu Primary	Co-operative Yala	0114151773530	2,842.50	-
Ramula Primary	Equity Luanda	1120279466218	141,262	-
Ojwach primary	Equity Luanda	1120299895476	1.00	-
Jina Primary School	Co-operative bank Yala	0114151774680	41,939	-
Got Kokwiri primary school	Co-operative bank Yala	0114174006090	1,001,500	590,000
Masene Primary school	Co-operative bank Yala	0114174020640	297,995	200
Wagai Primary school	Co-operative bank Yala	0114125634310	45,349	-
Malunga Primary school	Co-operative bank Yala	0114151723780	1,100,027.50	-
Unami Primary School	Co-operative bank Yala	0114174050010	573.50	578,000
Gogo Primary School	Co-operative bank Yala	0114174005060	135	-
Yala Township Primary school	Co-operative bank Yala	0114151798590	2,843	-
Ndegwe secondary school	Co-operative bank Yala	0114174020670	146,301	-
Lundha primary school	Co-operative bank Yala	0114174032490	2065	-

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

St. Barnabas Anyiko	Co-operative bank Yala	01141517719800	502,273	-
Luri Secondary school	Co-operative bank Yala	01141517459100	1,264,504	1,000,550
Gongo Warom Secondary	Co-operative bank Yala	01141517415600	788,072.50	-
Total			21,645,509	7,918,599



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

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

TRIAL BALANCE AS AT 30TH JUNE 2020		DR	CR
Cash and Cash equivalents			
	Bank Balances	6,184,695	
	Cash Balances		
	Outstanding Imprest		
Payments			
	Compensation of Employees	4,485,000	
	Use of goods and services	11,482,951	
	Transfers to Other Government Units	88,746,166	
	Other grants and transfers	45,103,769	
	Acquisition of Assets	6,304,000	
	Other Payments	2,625,000	
Receipts			
	Transfers from the Board		122,290,876
	Proceeds from sale of assets		
	Others receipts		449,640
	Prior Year Adjustment		
	Fund Balance b/f		42,191,065
	TOTAL	164,931,581	164,931,581

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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1 Transfers to Primary Schools	The statements reflect Kshs 22,956,724 under note 6 as being transfers to Primary Schools. However, payment schedules availed for audit review reflected Kshs 23,556,724 leading to unexplained variance of Kshs 600,000.	The payment schedules availed for audit for Primary School projects would have indicated an excess of Ksh. 600,000 meant for Mutumbu secondary but had been written Primary in the codelist. This was realized by NG-CDF Gem and a re-allocation of the said amount was sought for the amount to go to the rightfully intended institution. It was approved and the money paid to Mutumbu Secondary School	FAM	RESOLVED	25/04/2020

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

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)
1.2 Misclassification of Expenditure	Examination of payment vouchers for utilities, supplies and services for the year under review revealed that the management included committee expenses of Kshs. 1,021,500 as part of utilities, supplies and services expenditure thereby overstating utilities expenditure by the same amount	(see reallocation approval attached). The overstatement in relation to utilities, supplies and services was noted and corrected as is seen in the revised financial statement annexed. The new figure for utilities is Ksh. 690,466	FAM	RESOLVED	25/04/2020
1.0 Statement of Appropriation	The statement of appropriation recurrent and development for budget and actual amount reflects Kshs. 167,707,033 as final budget for receipts. In the year under review, the Fund received Kshs / 102,034,483 resulting in an	The said amount of Ksh. 58,666,157 includes Ksh. 1,740,837, Balance brought forward on 1st July 2018 and Ksh.56,925320, an amount that had not been received from the NG-CDF Board as at	FAM	RESOLVED	25/04/2020

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

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)
	<p>adjustment of Kshs. 58,666,157 which has not been explained. Consequently, the accuracy of the statement of appropriation cannot be confirmed as correct.</p>	<p>30th June 2018 as per the code-list. This money was later received and utilized in the subsequent financial year. The same has been explained in the corrected financial statement.</p>			
<p>2.0 Cash and Cash Equivalents</p>	<p>A review of the bank reconciliation statement as at 30 June 2019 revealed that cheques totaling to Kshs. 693,703.00 (under un-presented cheques) were stale as shown in the table below. The stale cheques were not replaced thereby leading to incorrect cash and cash equivalents balance.</p>	<p>It is true that the cheques mentioned were held in the books as un-presented even though some were stale as at the end of June 2018. This was caused by delayed reconciliations caused by the high turnover of staff at both NG-CDF office and Gem</p>	<p>FAM</p>	<p>RESOLVED</p>	<p>25/04/2020</p>

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

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)
5.0 Irregular Purchase of Fuel	In the year under review, the management paid Kshs. 147,500 to a local Company through cheque No. 7166 and 7393 on 10 August, 2018 and 7 February, 2019 respectively for fuel and lubricants. The payment voucher no. 61 revealed that the Local Purchase Order (LPO) was issued on 17 July 2018 and a cash sale	Treasury office. This was corrected immediately the next financial year began. All the stale cheques are now reversed and reconciliation done on monthly basis (see the attached current reconciliation.)	FAM	RESOLVED	25/04/2020

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

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)
	<p>receipt issued on 17 June, 2018 which was one month before the LPO was raised. It is not clear why the cash sale receipt was issued before the LPO was raised. In addition, the cash sale receipts were not certified at the back</p> <p>Further, it is not clear which motor vehicles or motorcycles were fuelled and the capacity of fuel drawn.</p>	<p>perused it was discovered that there was an error on the date of the receipt which was acknowledged by the merchant and corrected.</p> <p>Instead of writing July they wrote June. This has since been corrected. There is a record on how fuel was consumed by designated officers (See the fuel register availed).</p>			

GEM NG-CDF ASSET REGISTER AS AT 10TH NOVEMBER, 2020

ID	REGION	COUNTY	CONSTITUENCY NAME	ASSET NAME	EXISTING NUM	SERIAL NUM	CATEGORY NAME	BARCODE NUM	PURCHASE DATE	COST	CONDITION	PURCHASE YEAR	CUSTODIAN/USER
1	Nyanza	Siaya	Gem	Motor Cycle GKA 201P	Motor Cycle GKA 201P	GEM/GKA 201P	Motor Vehicle	GEM/GKA 201P	08/05/2007	100,000	Grounded	2007	Grounded
2	Nyanza	Siaya	Gem	Motor Cycle GKB 253P	Motor Cycle GKB 253P	GEM/GKA 253P	Motor Vehicle	GEM/GKA 253P	08/05/2007	100,000	Grounded	2007	Grounded
3	Nyanza	Siaya	Gem	Motor Vehicle GKB 203W	Motor Vehicle GKB 203W	GEM/GK203W	Motor Vehicle	GEM/GK203W	27/03/2020	6,750,000.00	In use	2020	Felix Ochieng'
4	Nyanza	Siaya	Gem	Motor Cycle GKB 454G	Motor Cycle GKB 454G	GEM/GKB 454G	Motor Vehicle	GEM/GKB 454G	22/10/2015	99,500	In use	2015	Caroline Opala
5	Nyanza	Siaya	Gem	Motor Cycle GKB 442G	Motor Cycle GKB 442G	GEM/GKB 442G	Motor Vehicle	GEM/GKB 442G	22/10/2015	99,500	In use	2015	Isaac Odhiambo
6	Nyanza	Siaya	Gem	Motor Cycle GKB 451G	Motor Cycle GKB 451G	GEM/GKB 451G	Motor Vehicle	GEM/GKB 451G	22/10/2015	99,500	In use	2015	Winnie Tuju
7	Nyanza	Siaya	Gem	Motor Cycle GKB 453G	Motor Cycle GKB 453G	GEM/GKB 453G	Motor Vehicle	GEM/GKB 453G	22/10/2015	99,500	In use	2015	Stephen Angaya
8	Nyanza	Siaya	Gem	Motor Cycle GKB 452G	Motor Cycle GKB 452G	GEM/GKB 452G	Motor Vehicle	GEM/GKB 452G	22/10/2015	99,500	In use	2015	Maureen Omoro
9	Nyanza	Siaya	Gem	Motor Cycle GKB 455G	Motor Cycle GKB 455G	GEM/GKB 455G	Motor Vehicle	GEM/GKB 455G	22/10/2015	99,500	In use	2015	Grounded
10	Nyanza	Siaya	Gem	Motor Cycle GKB 443G	Motor Cycle GKB 443G	GEM/GKB 443G	Motor Vehicle	GEM/GKB 443G	22/10/2015	190,095	In use	2015	Seth Baraka
11	Nyanza	Siaya	Gem	DESKTOP COMPUTER	S/NOCNT00364V8	5/NOCNT0036 4V8	COMPUTERS	S/NOCNT00364V8	17/03/2010	DONATED	IN USE		Seth Baraka
12	Nyanza	Siaya	Gem	PRINTER-HP P1005	CDF/70503/025	CDF/70503/02 5	COMPUTERS	CDF/70503/025	17/03/2010	DONATED	IN USE	2010	All staff
14	Nyanza	Siaya	Gem	CPU	CZC00636M5	CZC00636M5	COMPUTERS	CZC00636M5	17/03/2010	DONATED	IN USE	2010	seth Baraka
14	Nyanza	Siaya	Gem	KYOCERA/TASKALFA 180 COPPIER	CDF/181/G/001/1	CDF/181/G/00 1/11	COMPUTERS	CDF/181/G/001/11	18/11/2010	108,500	NOT IN USE	2010	All staff
15	Nyanza	Siaya	Gem	HP SCANNER 5590	CD316WH021	CD316WH021	COMPUTERS	CD316WH021	24/09/2015	40000	IN USE	2010	FAM
16	Nyanza	Siaya	Gem	PRINTER S/NO.CNC/G46746	CDF/70503/024	CDF/70503/02 4	COMPUTERS	CDF/70503/024	24/09/2015	35,000	IN USE	2015	Seth Baraka
17	Nyanza	Siaya	Gem	IPAD			COMPUTERS		24/09/2015	35,000	NOT IN USE	2015	Isaac Odhiambo
18	Nyanza	Siaya	Gem	DEL LAPTOP	S/NOBTS7RYI	S/NOBTS7RYI	COMPUTERS	S/NOBTS7RYI	24/09/2015	40000	IN USE	2015	maureen Adhiambo
19	Nyanza	Siaya	Gem	HP LAPTOP			COMPUTERS		29/07/2016	51,500	IN USE	2015	Seth Baraka
20	Nyanza	Siaya	Gem	DESKTOP COMPUTER	NG-CDFB000037	NG-CDFB00003		NG-CDFB000037	22/08/2020	DONATED BY NG-CDF BOARD	In use	2020	Centrine Aketch
21	Nyanza	Siaya	Gem	GIANT STAPLER(KANG)	HD-23524	HD-23524	FURNITURE AND FITTINGS	HD-23524	24/09/2015	2,500	IN USE	2015	maureen Adhiambo
22	Nyanza	Siaya	Gem	GIANT PUNCH (KANG)	DP-540	DP-540	FURNITURE AND FITTINGS	DP-540	24/09/2015	300	IN USE	2015	maureen Adhiambo
23	Nyanza	Siaya	Gem	STAPLER			FURNITURE AND FITTINGS		24/09/2015	750	IN USE	2015	Seth Baraka
24	Nyanza	Siaya	Gem	STAPLER			FURNITURE AND FITTINGS		24/09/2015	750	IN USE	2015	Isaac Odhiambo
25	Nyanza	Siaya	Gem	STAPLER			FURNITURE AND FITTINGS		24/09/2015	750	IN USE	2015	Maureen Omoro
26	Nyanza	Siaya	Gem	PLASTIC WHITE CHAIR	CDF/181/A/003/1	CDF/181/A/00 3/1	FURNITURE AND FITTINGS	CDF/181/A/003/1	20/05/2004	450	IN USE	2004	Kitchen
27	Nyanza	Siaya	Gem	PLASTIC WHITE CHAIR	CDF/181/A/003/2	CDF/181/A/00 3/2	FURNITURE AND FITTINGS	CDF/181/A/003/2	20/05/2004	450	IN USE	2004	Kitchen
28	Nyanza	Siaya	Gem	PLASTIC WHITE CHAIR	CDF/181/A/003/3	CDF/181/A/00 3/3	FURNITURE AND FITTINGS	CDF/181/A/003/3	20/05/2004	450	IN USE	2004	Kitchen
29	Nyanza	Siaya	Gem	PLASTIC WHITE CHAIR	CDF/181/A/003/4	CDF/181/A/00 3/4	FURNITURE AND FITTINGS	CDF/181/A/003/4	20/05/2004	450	IN USE	2004	Kitchen
30	Nyanza	Siaya	Gem	PLASTIC WHITE CHAIR	CDF/181/A/003/5	CDF/181/A/00 3/5	FURNITURE AND FITTINGS	CDF/181/A/003/5	20/05/2004	450	IN USE	2004	Kitchen
31	Nyanza	Siaya	Gem	PLASTIC WHITE CHAIR	CDF/181/A/003/6	CDF/181/A/00 3/6	FURNITURE AND FITTINGS	CDF/181/A/003/6	20/05/2004	450	IN USE	2004	Kitchen
32	Nyanza	Siaya	Gem	PLASTIC WHITE CHAIR	CDF/181/A/003/7	CDF/181/A/00 3/7	FURNITURE AND FITTINGS	CDF/181/A/003/7	20/05/2004	450	IN USE	2004	Kitchen
33	Nyanza	Siaya	Gem	PLASTIC WHITE CHAIR	CDF/181/A/003/8	CDF/181/A/00 3/8	FURNITURE AND FITTINGS	CDF/181/A/003/8	20/05/2004	450	IN USE	2004	Kitchen
34	Nyanza	Siaya	Gem	PLASTIC WHITE CHAIR	CDF/181/A/003/9	CDF/181/A/00 3/9	FURNITURE AND FITTINGS	CDF/181/A/003/9	20/05/2004	450	NOT IN USE	2004	Kitchen
35	Nyanza	Siaya	Gem	PLASTIC WHITE CHAIR	CDF/181/A/003/10	CDF/181/A/00 3/10	FURNITURE AND FITTINGS	CDF/181/A/003/10	20/05/2004	450	IN USE	2004	Kitchen
36	Nyanza	Siaya	Gem	ORDINARY TABLE	CDF/181/A/001/1	CDF/181/A/00 1/1	FURNITURE AND FITTINGS	CDF/181/A/001/1	01/12/2005	3500	IN USE	2005	Isaac Odhiambo
37	Nyanza	Siaya	Gem	WOODEN CABINET	CDF/181/A/003/1	CDF/181/A/00 3/1	FURNITURE AND FITTINGS	CDF/181/A/003/1	01/12/2005	4500	NOT IN USE	2005	Isaac Odhiambo

MAUREEN ADHIAMBO ACCOUNT MANAGER
GEM CONSTITUENT

38	Nyanza	Siaya	Gem	TENDER BOX	CDF/181/004/1	CDF/181/004/1	FURNITURE AND FITTINGS	CDF/181/004/1	15/07/2009	2000	IN USE	2009	All staff
39	Nyanza	Siaya	Gem	WHITE BOARD			FURNITURE AND FITTINGS		15/07/2009	7400		2009	All staff
40	Nyanza	Siaya	Gem	STEEL FILLING CABINETS	CDF/181/F/2003/1	CDF/181/F/2003/1	FURNITURE AND FITTINGS	CDF/181/F/2003/1	15/07/2009	13995	IN USE	2009	maureen Adhiambo
41	Nyanza	Siaya	Gem	ORDINARY COMPUTER	CDF/181/A/001/12	CDF/181/A/001/12	FURNITURE AND FITTINGS	CDF/181/A/001/12	15/07/2009	2000	IN USE	2009	maureen Adhiambo
42	Nyanza	Siaya	Gem	TABLE WITH DRAWER	CDF/181/A/002/4	CDF/181/A/002/4	FURNITURE AND FITTINGS	CDF/181/A/002/4	15/07/2009	7500	IN USE	2009	Sheila Adhiambo
43	Nyanza	Siaya	Gem	NOTICE BOARD (4x4ft)			FURNITURE AND FITTINGS		18/11/2010	2500	IN USE	2010	FAM
44	Nyanza	Siaya	Gem	NOTICE BOARD (6x4ft)			FURNITURE AND FITTINGS		18/11/2010	3500	IN USE	2010	Chairman
45	Nyanza	Siaya	Gem	OFFICE DESK	CDF/181/A/008/3	CDF/181/A/008/3	FURNITURE AND FITTINGS	CDF/181/A/008/3	25/08/2011	7732.72	IN USE	2011	Sheila Adhiambo
46	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/004/11	CDF/181/A/004/11	FURNITURE AND FITTINGS	CDF/181/A/004/11	25/08/2011	3362	IN USE	2011	Chairman
47	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/004/5	CDF/181/A/004/5	FURNITURE AND FITTINGS	CDF/181/A/004/5	25/08/2011	3362	IN USE	2011	maureen Adhiambo
48	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/007/2	CDF/181/A/007/2	FURNITURE AND FITTINGS	CDF/181/A/007/2	25/08/2011	3836.2	IN USE	2011	FAM
49	Nyanza	Siaya	Gem	STEEL FILLING CABINETS	CDF/70503/035	CDF/70503/035	FURNITURE AND FITTINGS	CDF/70503/035	25/08/2011	14181.04	NOT IN USE	2011	Chairman
50	Nyanza	Siaya	Gem	NOTICE BOARD			FURNITURE AND FITTINGS		25/08/2011	2500	IN USE	2011	General office
51	Nyanza	Siaya	Gem	CONFERENCE TABLE	CDF/181/001/4	CDF/181/001/4	FURNITURE AND FITTINGS	CDF/181/001/4	25/08/2011	17931.04	IN USE	2011	FAM
52	Nyanza	Siaya	Gem	EXECUTIVE CHAIRS HIGH	CDF/181/A/006/1	CDF/181/A/006/1	FURNITURE AND FITTINGS	CDF/181/A/006/1	25/08/2011	17,715.25	IN USE	2011	FAM
53	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/004/7	CDF/181/A/004/7	FURNITURE AND FITTINGS	CDF/181/A/004/7	25/08/2011	3362	IN USE	2011	Isaac Odhiambo
54	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/004/12	CDF/181/A/004/12	FURNITURE AND FITTINGS	CDF/181/A/004/12	25/08/2011	3362	IN USE	2011	Isaac Odhiambo
55	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/004/13	CDF/181/A/004/13	FURNITURE AND FITTINGS	CDF/181/A/004/13	25/08/2011	3362	IN USE	2011	Isaac Odhiambo
56	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/70503/044	CDF/70503/044	FURNITURE AND FITTINGS	CDF/70503/044	25/08/2011	3362	IN USE	2011	Chairman
57	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/004/10	CDF/181/A/004/10	FURNITURE AND FITTINGS	CDF/181/A/004/10	25/08/2011	3362	IN USE	2011	Chairman
58	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/004/3	CDF/181/004/3	FURNITURE AND FITTINGS	CDF/181/004/3	25/08/2011	3362	IN USE	2011	Chairman
59	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/004/17	CDF/181/004/17	FURNITURE AND FITTINGS	CDF/181/004/17	25/08/2011	3362	IN USE	2011	Chairman
60	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/004/8	CDF/181/004/8	FURNITURE AND FITTINGS	CDF/181/004/8	25/08/2011	3362	IN USE	2011	Chairman
61	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/004/19	CDF/181/004/19	FURNITURE AND FITTINGS	CDF/181/004/19	25/08/2011	3362	IN USE	2011	Chairman
62	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/004/20	CDF/181/004/20	FURNITURE AND FITTINGS	CDF/181/004/20	25/08/2011	3362	IN USE	2011	Chairman
63	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/004/4	CDF/181/004/4	FURNITURE AND FITTINGS	CDF/181/004/4	25/08/2011	3362	IN USE	2011	Seth Baraka
64	Nyanza	Siaya	Gem	EXECUTIVE DESK	CDF/181/A/1009/1	CDF/181/A/1009/1	FURNITURE AND FITTINGS	CDF/181/A/1009/1	25/08/2011	15,422.41	IN USE	2011	Seth Baraka
65	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/004/1	CDF/181/A/004/1	FURNITURE AND FITTINGS	CDF/181/A/004/1	25/08/2011	3836.2	IN USE	2011	Seth Baraka
66	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/004/14	CDF/181/A/004/14	FURNITURE AND FITTINGS	CDF/181/A/004/14	25/08/2011	3836.2	IN USE	2011	Chairman
67	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/004/15	CDF/181/A/004/15	FURNITURE AND FITTINGS	CDF/181/A/004/15	25/08/2011	3836.2	IN USE	2011	maureen Adhiambo
68	Nyanza	Siaya	Gem	BACKLEY CHAIRS WITH	CDF/181/A/007/4	CDF/181/A/007/4	FURNITURE AND FITTINGS	CDF/181/A/007/4	25/08/2011	3836.2	IN USE	2011	maureen Adhiambo
69	Nyanza	Siaya	Gem	BACKLEY CHAIRS WITH	CDF/181/A/007/1	CDF/181/A/007/1	FURNITURE AND FITTINGS	CDF/181/A/007/1	25/08/2011	3836.2	IN USE	2011	maureen Adhiambo

maureen

**FUND ACCOUNT MANAGER
GEM CONSTITUENCY**

70	Nyanza	Siaya	Gem	EXECUTIVE CHAIRS HIGH BACK		FURNITURE AND FITTINGS		25/08/2011	17,715.25	IN USE	2011	FAM	
71	Nyanza	Siaya	Gem	NOTICE BOARD		FURNITURE AND FITTINGS		25/08/2011	2500	IN USE	2011	FAM	
72	Nyanza	Siaya	Gem	WHITE BOARD		FURNITURE AND FITTINGS		25/08/2011	3500	IN USE	2011	maureen Adhiambo	
73	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/004/16	CDF/181/A/004/16	FURNITURE AND FITTINGS	CDF/181/A/004/16	25/08/2011	3362	IN USE	2011	Sheila Adhiambo
74	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/004/18	CDF/181/A/004/18	FURNITURE AND FITTINGS	CDF/181/A/004/18	25/08/2011	3362	IN USE	2011	Sheila Adhiambo
75	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/004/19	CDF/181/A/004/19	FURNITURE AND FITTINGS	CDF/181/A/004/19	25/08/2011	3362	IN USE	2011	Sheila Adhiambo
76	Nyanza	Siaya	Gem	OFFICE DESK	CDF/181/A/008/4	CDF/181/A/008/4	FURNITURE AND FITTINGS	CDF/181/A/008/4	25/08/2011	7732.76	IN USE	2011	Sheila Adhiambo
77	Nyanza	Siaya	Gem	NOTICE BOARD		FURNITURE AND FITTINGS		25/08/2011	3500	IN USE	2011	All staff	
78	Nyanza	Siaya	Gem	OFFICE DESK	CDF/181/A/008/1	CDF/181/A/008/1	FURNITURE AND FITTINGS	CDF/181/A/008/1	25/08/2011	7732.72	IN USE	2011	Centrine Aketch
79	Nyanza	Siaya	Gem	OFFICE DESK	CDF/181/A/008/2	CDF/181/A/008/2	FURNITURE AND FITTINGS	CDF/181/A/008/2	25/08/2011	7732.72	IN USE	2011	maureen Adhiambo
80	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/004/2	CDF/181/A/004/2	FURNITURE AND FITTINGS	CDF/181/A/004/2	25/08/2011	3362	IN USE	2011	Sheila Adhiambo
81	Nyanza	Siaya	Gem	BAKLEY CHAIR WITH A	CDF/181/A/004/6	CDF/181/A/004/6	FURNITURE AND FITTINGS	CDF/181/A/004/6	25/08/2011	3362	IN USE	2011	Sheila Adhiambo
82	Nyanza	Siaya	Gem	NOTICE BOARD		FURNITURE AND FITTINGS		25/08/2011	4500	IN USE	2011	All staff	
83	Nyanza	Siaya	Gem	COMPUTER TABLE	CDF/181/A/0101/3	CDF/181/A/0101/3	FURNITURE AND FITTINGS	CDF/181/A/0101/3	25/08/2011	2000	IN USE	2011	FAM
84	Nyanza	Siaya	Gem	GAS CYLINDER		FURNITURE AND FITTINGS		25/08/2011	5595	IN USE	2011	Sheila Adhiambo	
85	Nyanza	Siaya	Gem	OFFICE DESK	CDF/181/A/008/1	CDF/181/A/008/1	FURNITURE AND FITTINGS	CDF/181/A/008/1	25/08/2011	7732.72	IN USE	2011	Centrine Aketch
86	Nyanza	Siaya	Gem	BACKLEY CHAIRS WITH	CDF/181/A/007/5	CDF/181/A/007/5	FURNITURE AND FITTINGS	CDF/181/A/007/5	25/08/2011	3836.2	IN USE	2011	Sheila Adhiambo
87	Nyanza	Siaya	Gem	BACKLEY CHAIRS WITH	CDF/181/A/007/3	CDF/181/A/007/3	FURNITURE AND FITTINGS	CDF/181/A/007/3	25/08/2011	3836.2	IN USE	2011	Chairman
88	Nyanza	Siaya	Gem	NOTICE BOARD (8X4ft)	CDF/181/A/007/6	CDF/181/A/007/6	FURNITURE AND FITTINGS	CDF/181/A/007/6	25/08/2011	4450	IN USE	2011	All staff
89	Nyanza	Siaya	Gem	OFFICE BLOCK		OFFICE BLOCK	BUILDING AND STRUCTURES		28/10/2010	5,653,100	IN USE	2010	All staff

Mu

FUND ACCOUNT MANAGER
GEM CONSTITUENCY

