

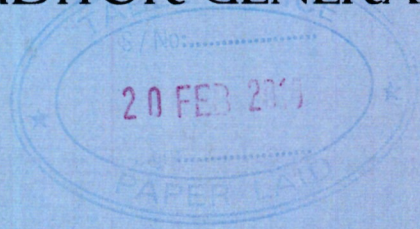
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OFFICE OF THE AUDITOR-GENERAL



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF**  
**NATIONAL GOVERNMENT**  
**CONSTITUENCIES DEVELOPMENT FUND -**  
**GEM CONSTITUENCY**

**FOR THE YEAR ENDED**  
**30 JUNE 2016**



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – GEM**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2016**

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

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**

**Reports and Financial Statements For the year ended June 30, 2016**

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**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) was set up under the NG CDF Act, 2003 now repealed by the NG CDF Act, 2015. The NG CDF Act 2015 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2013 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The Constituencies Development Fund is represented by the cabinet secretary for Devolution and planning who is responsible for the general policy and strategic direction of the National Government Constituencies Development Fund. The objective of the fund is to ensure that specific portion of the national annual budget is devolved to the constituencies for the purposes of infrastructural development, wealth creation and in the fight against poverty at the constituency level.

**(b) Key Management**

The Gem *Constituency's* day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board( NG-CDFB)
- ii. National Government Constituency Development Fund Committee(NG-CDFC)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2016 and who had direct fiduciary responsibility were:

<b>NO.</b>	<b>DESIGNATION</b>	<b>NAME</b>
1.	Accounting Officer	<b>Yusuf Mbuno</b>
2.	A.I.E Holder	<b>Judith Ochoro</b>
3.	Accountant	<b>Edgar Wafula</b>

**(d) Fiduciary Oversight Arrangements**

The audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Gem Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the National Government Constituency Development Fund Committee (NG-CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**(e) GEM NG-CDF Headquarters**

P. Box 53-40612  
Wagai D.O's Compound  
Luanda - Saia Road  
Sawagongo, Kenya.

**(f) GEM NG-CDF Contacts**

Telephone: (254) 0717512051  
E-mail: [gem@cdf.go.ke](mailto:gem@cdf.go.ke)/ [gemcdf@gmail.com](mailto:gemcdf@gmail.com)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) GEM NG-CDF Bankers**

Bank Name - Cooperative Bank  
Branch – Yala.  
Account Name Gem NG-CDF  
Branch code: 0001114  
Account number: 0114125632000

**(h) Independent Auditors**

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

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**II.FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY  
DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

It is my pleasure to present to you the Gem NG-CDF's annual report and financial statements for the financial year 2015/2016. In the year under review, we're pleased with the overall performance which aligns very well with our vision and also our proven track record of consistent service delivery and value for money.

The actual amounts utilised by the constituency in its various expense items were more than 50% of its budget performance, however the target should be 100% if funds are availed in time during the financial year.

**Key achievements of the NG-CDF**

- ✓ By providing funds directly to constituency for fighting poverty
- ✓ By helping in the reduction of regional imbalances caused by patronage.
- ✓ By assisting in the reduction of the level of illiteracy as a result of improved retention of students in school through payment of bursaries and construction of quality classrooms and other education facilities.
- ✓ By provision of quality healthcare facilities, NG-CDF has contributed to the vision of a healthy Nation.

**Emerging issues related to the NG-CDF**

- ✓ Entrenching CDF in the new constitutional dispensation as it is facing serious challenges hence the need to enact legislation to align the Fund to the constitution in order to ensure its continuity.

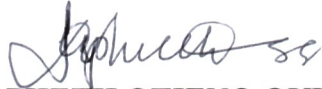
**Implementation challenges and recommended way forward;**

- ✓ Late disbursement of funds leading high cost of products due to inflation.
- ✓ Students are sometimes chased out of school due to delayed disbursement of bursary.
- ✓ Duplication of projects by various development partners due to lack of a clear policy guideline.
- ✓ Rigorous and costly litigation processes causing delay in service delivery.
- ✓ Limitation of scope of projects to Education and Security only.
- ✓ Lack of a proper policy guideline on Bursaries.

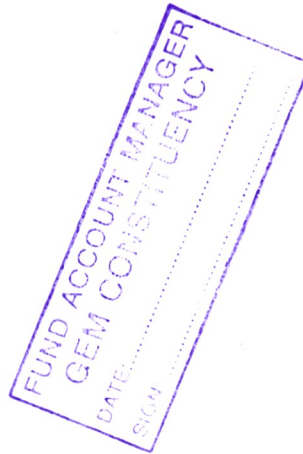
**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**Way forward**

- ✓ The National Treasury to disburse funds on time
- ✓ Various levels of government to establish an integrated approach on issues of resource allocation to avoid duplication.
- ✓ The NG-CDF Board to formulate a policy guideline on Bursary.



**JAPHETH OTIENO OKUMU**  
**CHAIRMAN,**  
**GEM NG-CDF**



**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**II. STATEMENT OF CONSTITUENCY 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 CDF shall prepare financial statements in respect of that NG-CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the Gem NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF as at the end of the financial year ended on June 30, 2016. 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 NG-CDF; (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 NG-CDF; (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 Gem NG CDF accepts responsibility for the NG-CDF'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 and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Gem NG CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2016, and of the NG-CDF's financial position as at that date. The Accounting Officer in charge of the Gem NG CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Gem NG CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financial covenants (where applicable) and that the NG-CDF'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 NG-CDF'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 NG CDF's financial statements were approved and signed on **September 1, 2016**

  
**Japheth Otieno okumu**  
**Chairman - CDFC**

  
**Judith Ochoro**  
**Fund Account Manager**



# REPUBLIC OF KENYA

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Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2016

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Gem Constituency set out on pages 1 to 41, which comprise the statement of assets and liabilities for the year ended 30 June 2016, and the statement of receipts and payments and summary statement of appropriation 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.

#### **Management's Responsibility for the Financial Statements**

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 such 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.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 35 of the Public Audit Act, 2015.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with International Standards of Supreme Auditing Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies  
Development Fund - Gem Constituency for the year ended 30 June 2016*

auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Basis for Qualified Opinion**

#### **Emergency Projects**

Included in other grants and other payments balance of Kshs.57,469,275 is Kshs.4,823,388 on emergency projects. However, supporting documentary evidence such as applications for funding and estimates relating to projects costing Kshs.4,038,200 out of a total of Kshs.4,823,388 were not provided for audit review to demonstrate that they qualified for funding as emergencies in accordance with Section 8 (3) of the National Government Constituency Development Fund Act, 2015. Consequently, the propriety of Kshs.4,038,200 spent on emergencies cannot be confirmed.

#### **Qualified Opinion**

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Gem Constituency as at 30 June 2016, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

#### **Other Matter**

##### **1. Non-filing of Expenditure Returns**

As similarly reported in the previous year, included in the transfers to other entities balance of Kshs.57,195,000 is Kshs.7,110,000 for completion of two (2) hostels, kitchen, dining hall and purchase of furniture at Rera Kenya Medical Training College. However, expenditure returns, bills of quantities, project files, bank statements and other documents on the works were not availed for audit review. In addition, although the building has since been completed and put to use, there was no evidence to show that the works and supplies were supervised by the relevant

Government agency as required by the National Government Constituency Development Fund Act, 2015.

Consequently, it has not been possible to confirm the propriety of the expenditure.

## 2. Verification of Projects

Eleven (11) projects costing Kshs.15,760,000 were verified during the audit in May 2017. Nine of the eleven projects had been completed while two projects were on-going, as detailed below:

	Project	Activity	Budget (Kshs)	Level of Completion (%)	Remarks
1	Ulumbi Resource Centre	Roofing, Plastering and Fitting	1,000,000	70	Works on-going
2	Pala Primary School	Construction of 2 Class rooms	700,000	85	Works on-going
	<b>Total</b>		<b>1,700,000</b>		

It was envisaged that the on-going works would be completed to enable the residents access the services expected to be provided through the respective projects.

## 3. Budget Analysis

During the year under review, the Constituency management budgeted to spend Kshs.160,040,631 on various transfers and projects while the actual expenditure totalled Kshs.127,891,956 as detailed below:

Item	Actual Expenditure (Kshs)	Budgeted (Kshs)	Under Expenditure (Kshs)
Employees' Salaries	2,630,927	3,911,846	1,280,919
Use of Goods and Services	9,743,884	15,083,177	5,339,293
Transfers to Other Government Units	57,195,000	69,200,065	12,005,065
Other Grants and Transfers	58,322,145	71,445,543	13,123,418
Acquisition of Assets	0	400,000	400,000
<b>Total</b>	<b>127,891,956</b>	<b>160,040,651</b>	<b>32,148,695</b>

The following were noted:

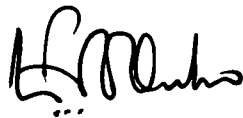
- i. The management underspent a total of Kshs.32,148,695 on five (5) expenditure items.

- ii. Other grants and transfers had the largest under expenditure of Kshs.13,123,418.

Failure to fully absorb the budgetary provisions may lead to residents of the Constituency not obtaining the intended objectives.

#### **4. Previous Year Matters**

The management did not indicate the status of follow-up on audit issues reported in the previous years (2014/2015) financial statements as required under the reporting template prescribed by the Public Sector Accounting Standards Board.



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

**Nairobi**

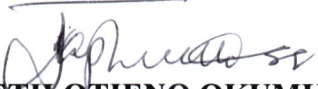
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**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**III. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup>**  
**JUNE 2016**

<b>STATEMENT OF RECEIPTS AND PAYMENTS</b>			
	<b>Note</b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	<b>1</b>	149,694,320	125,361,362
Proceeds from Sale of Assets	<b>2</b>	-	-
Other Receipts	<b>3</b>	-	111,633
<b>TOTAL RECEIPTS</b>		<b><u>149,694,320</u></b>	<b><u>125,472,995</u></b>
<b>PAYMENTS</b>			
Compensation of employees	<b>4</b>	2,630,927	1,482,302
Use of goods and services	<b>5</b>	9,743,884	6,001,004
Transfers to Other Government Units	<b>6</b>	57,195,000	72,653,883
Other grants and transfers	<b>7</b>	57,469,275	47,857,809
Acquisition of Assets	<b>8</b>	-	746,383
Other Payments	<b>9</b>	-	-
<b>TOTAL PAYMENTS</b>		<b>127,039,086</b>	<b>128,741,381</b>
<b>SURPLUS/DEFICIT</b>		<b>22,655,234</b>	<b>-3,268,386</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The GEM CDF financial statements were approved on **September 1, 2016** and signed by:

  
**JAPHETH OTIENO OKUMU**  
**CHAIRMAN - CDFC**

  
**JUDITH OCHORO**  
**FUND ACCOUNT MANAGER**

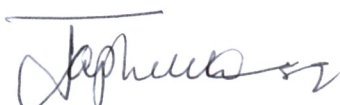


**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**IV. STATEMENT OF FINANCIAL ASSETS AS AT 30<sup>TH</sup> JUNE 2016**

	Note	2015-2016	2014-2015
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances (as per the cash book)	10A	33,001,545	9,039,311
Cash balances (sale of tenders, hire of grader)	10B		-
Outstanding Imprest	11		1,307,000
			-
<b>TOTAL FINANCIAL ASSETS</b>		<b>33,001,545</b>	<b>10,346,311</b>
<b>REPRESENTED BY</b>			
<b>Retention</b>	12		
<b>Fund balance b/fwd. 1st July...</b>	13	10,346,311	13,614,696
<b>Surplus/Deficit for the year</b>		22,655,234	-3,268,358
<b>Prior Year Adjustment</b>	14		-
<b>NET LIABILITIES</b>		<b>33,001,545</b>	<b>10,346,311</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The GEM CDF financial statements were approved on **September 1, 2016** and signed by:



**JAPHETH OTIENO OKUMU**  
**Chairman - CDFC**



**JUDITH OCHORO**  
**Fund Account Manager**



**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**V. CASH FLOW STATEMENT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2016**

<b>Receipts for operating income</b>	<b>Notes</b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>
		<b>KSHS</b>	<b>KSHS</b>
Transfers from the CDF Board	<b>1</b>	149,694,320	125,361,362
Other Revenues	<b>3</b>	-	111,633
		<b><u>149,694,320</u></b>	<b><u>125,472,995</u></b>
<b>Payments for operating expenses</b>			
Compensation of Employees	<b>4</b>	2,630,927	1,482,302
Use of goods and services	<b>5</b>	9,743,884	6,001,004
Transfers to Other Government Units	<b>6</b>	57,195,000	72,653,883
Other grants and transfers	<b>7</b>	57,469,275	47,857,809
Other Payments	<b>9</b>		-
		<b><u>127,039,086</u></b>	<b><u>127,994,997</u></b>
<b>Adjusted for:</b>			
Adjustments during the year			-
<b>Net cash flow from operating activities</b>		22,655,234	-2,522,002
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	<b>2</b>		-
Acquisition of Assets	<b>8</b>		-746,383
<b>Net cash flows from Investing Activities</b>		0	-
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>			-
<b>NET INCREASE/ IN CASH AND CASH EQUIVALENT</b>	<b>10</b>	22,655,234	-3,268,385
<b>Cash and cash equivalent at BEGINNING of the year</b>		10,346,311	13,614,696
<b>Cash and cash equivalent at END of the year</b>		<b>33,001,545</b>	<b><u>10,346,311</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Gem NG-CDF financial statements were approved on **September 1, 2016** and signed by:

  
**JAPHETH OTIENO OKUMU**

**Chairman-CDFC**

  
**JUDITH OCHORO**

**Fund Account Manager**



**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**VI: SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2016**

Receipts/Expense Item	Original Budget		Adjustments	Final Budget		Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b		c=a+b	d			
<b>RECEIPTS</b>								
Transfer from CDF Board	121,131,032	38,909,599		160,040,631	149,694,320		10,346,311	94
Proceeds from sales of assets							0	
Other receipts							0	
<b>TOTAL</b>	<b>121,131,032</b>	<b>38,909,599</b>		<b>160,040,631</b>	<b>149,694,320</b>		<b>10,346,311</b>	<b>94</b>
<b>PAYMENTS</b>								
Compensation of Employees	2,104,846	1,807,000		3,911,846	2,630,927		1,280,919	67
Use of goods and services	7,763,016	7,320,161		15,083,177	9,743,884		5,339,293	65
Transfers to Other Government Units	62,865,000	6,335,065		69,200,065	57,195,000		12,005,065	83
Other grants and transfers	47,998,170	23,447,373		71,445,543	57,469,275		13,976,268	80
Acquisition of Assets	400,000			400,000			400,000	-100
Other Payments								
<b>Total</b>	<b>121,131,032</b>	<b>38,909,599</b>		<b>160,040,631</b>	<b>127,039,086</b>		<b>33,001,545</b>	<b>79</b>

The Gem NG-CDF financial statements were approved on **September 1, 2016** and signed by:

  
**JAPHETH OTIENO OKUMU**  
 Chairman - CDFC

  
**JUDITH OCHORO**  
 Fund Account Manager



**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**VI. SIGNIFICANT ACCOUNTING POLICIES**

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

**a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF and all values are rounded to the nearest thousand (Kshs). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the NG-CDF.

**b) Recognition of revenue and expenses**

The NG-CDF recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the NG-CDF. In addition, the NG-CDF recognises all expenses when the event occurs and the related cash has actually been paid out by the NG-CDF.

**c) In-kind contributions**

In-kind contributions are donations that are made to the NG-CDF 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 NG-CDF includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
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**d) 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 various Commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprest and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprest and advances to authorised public officers and /or institutions which were not surrendered or accounted for at the end of the financial year.

**e) Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods and services during the year or in past years .As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the NG-CDF 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.

**f) Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The NG-CDF’s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the NG-CDF’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**g) Comparative figures**

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

**h) 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 June 30, 2016.

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
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**VII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

<b>DESCRIPTION</b>	<b>2015 - 2016 (KSH)</b>	<b>2014 - 2015(KSH)</b>
AIE NO:A825723	61,131,032.00	39,671,498.00
AIE NO:A820726	10,000,000.00	28,563,288.00
AIE NO:A724220	10,000,000.00	28,563,287.50
AIE NO:A724082	30,000,000.00	
AIE NO:A796270	10,000,000.00	28,563,288.75
AIE NO:A724022	585,063.00	
AIE NO:A796094	27,978,225.00	
<b>TOTAL</b>	<b>149,694,320.00</b>	<b>125,361,362.25</b>

**2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**

	<b>2015-2016</b>	<b>2014-2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from the sales of building	0	0
Receipts from the sales of vehicle and transport equipment	0	0
Receipts from the sales plant machinery and equipment	0	0
Receipts from the sales of office and general equipment	0	0
	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

**3. OTHER REVENUES**

	<b>Kshs</b>	<b>Kshs</b>
Interest received		
Rents		
Sales of tender of documents		
Other receipts not classified		
Elsewhere		111,633.13
<b>TOTAL</b>		

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**4. COMPENSATION OF EMPLOYEES**

	<b>2015-2016</b>	<b>2014-2015</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Basic wages of contractual employees	2,630,927.00	1,482,302.00
Basic wages for casual workers		-
Personal allowances paid as part of the salary		-
House allowances		-
Transport allowances		-
Leave allowances		-
Other personnel payments		-
<b>Total</b>	<b>2,630,927.00</b>	<b>1,482,302.00</b>

**5. USE OF GOODS AND SERVICES**

<b>Description</b>	<b>2015 – 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	9,743,884	56,243.90
Office Rent	0	
Communication, supplies and services	0	67,000.00
Domestic travel and subsistence	0	58,585.00
Printing, advertising and information supplies & services	0	0
Rental of production of asset	0	0
Training expenses	0	1,188,375.00
Hospitality supplies and services	0	0
Insurance costs	0	0
Specialized materials and services	0	0
Office and general supplies and services	0	311,125.00
Fuel, Oil and Lubricants	0	837,800.00
Other operating expenses	0	0
Routine maintenance – vehicles and other transport equipment	0	842,475.00
Routine maintenance – other assets	0	
M&E	0	625,000.00
<b>Total</b>	<b>9,743,884</b>	<b>3,986,603.90</b>

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary Schools	22,165,000.00	31,567,931.00
Transfer to Secondary Schools	22,000,000.00	24,953,193.00
Transfer to tertiary institutions	9,110,000.00	2,550,000.00
Transfer to Health Institutions	3,920,000.00	13,582,758.50
<b>TOTAL</b>	<b>57,195,000.00</b>	<b>72,653,882.50</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

<b>Description</b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary- secondary schools	21,091,744.00	14,011,200.00
Bursary-tertiary	2,687,000.00	10,506,270.00
Bursary-special schools	69,000.00	77,000.00
Mocks and CAT	1,000,000.00	272,000.00
Water	1,417,931.00	1,118,710.00
Market sheds	1,000,000.00	700,000.00
Electricity	3,800,798.00	-
Security	5,400,239.00	6,800,000.00
Roads	14,094,692.00	10,020,069.00
Sports	1,500,000.00	-
Environment	584,483.00	-
Office construction	-	792,421.00
Emergency project	4,823,388.00	3,560,139.00
<b>Total</b>	<b>57,469,275.00</b>	<b>47,857,809.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**8 .ACQUISITION OF ASSETS**

<b><u>Non-Financial Assets</u></b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Purchases of building	-	-
Constructions of buildings	-	-
Refurbishment of buildings	-	-
Purchases of vehicles	-	-
Purchases of bicycles and motorcycle	-	746,383.00
Overhaul of vehicles	-	-
Purchases of office furniture and fittings	-	-
Purchases of computers, printers and other IT equipment	-	-
Purchases of photocopiers	-	-
Purchases of other office equipment	-	-
Purchases of software	-	-
Acquisition of land	-	-
<b>Total</b>	<b>-</b>	<b>746,383.00</b>

**9. OTHER PAYMENTS**

<b>Description</b>	<b>2015-2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Capital Transfers to Non-Financial Public Enterprises	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

**10 A. Bank Balances (cash book bank balance)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2015 - 2016</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Cooperative bank, Yala branch Account no:	33,001,545	9,069,421.00
Cashbook overcast	0	(30,110.00)
<b>Total</b>	<b><u>33,001,545</u></b>	<b><u>9,039,311.00</u></b>

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
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**10 B. CASH BALANCES (CASH IN HAND)**

	2015-2016	2014-2015
	KSHS	KSHS
Sales of tender	0	0
Hire of graders	0	0
Hire of hall	0	0
Other receipts (specify)	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**11. OUTSTANDING IMPRESTS**

Name of Officer/ Institution	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
<b>Total</b>			

**13. BALANCES BROUGHT FORWARD**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	10,346,311	10,346,311
Cash in hand		
Cash equivalents (short-term deposits)		
Imprest	0	154,840.00
Receivables	0	0
Payables	0	0
<b>Total</b>	<b>10,346,311</b>	<b>13,614,696.00</b>

**14. PRIOR YEAR ADJUSTMENTS**

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	0
payables	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**15.0 OTHER IMPORTANT DISCLOSURES**

**15.1 PENDING ACCOUNT PAYABLES (SEE Annex 14)**

	<b>2015-2016</b>	<b>2014-2015</b>
	kshs	kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	1,079,476.00
<b>TOTAL</b>	-	<b>1,079,476.00</b>

**15.2 PENDING STAFF PAYABLES (SEE Annex 15)**

	<b>2015-2016</b>	<b>2014-2015</b>
	kshs	Kshs
CDF STAFF	-	-
OTHERS	-	-
<b>TOTAL</b>	-	-

**15.3 OTHER PENDING PAYABLES**

	<b>2015-2016</b>	<b>2014-2015</b>
	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others	-	-
<b>TOTAL</b>	-	-

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**16. TRIAL BALANCE FOR THE YEAR ENDED 30 JUNE 2016**

	<b>DEBIT</b>		
	<b>CASH BOOK</b>	<b>IMPREST</b>	<b>Dr. TOTAL</b>
<b>Cash and Cash equivalents</b>			
	Bank Balances	<b>33,001,545</b>	
	Cash Balances	-	
	Outstanding Imprest	-	
<b>Payments</b>			
	Compensation of Employees	2,630,927	
	Use of goods and services	9,743,884	
	Transfers to Other Government Units	57,195,000	
	Other grants and transfers	57,469,275	
	Acquisition of Assets	-	
	Other Payments	-	
<b>Receipts</b>			
	Transfers from the Board		149,694,320
	Proceeds from sale of assets		-
	Others receipts		-
Prior Year Adjustment			-
<b>Fund Balance b/f</b>			<b>10,346,311</b>
<b>TOTAL</b>		<b>160,040,631</b>	<b>160,040,631</b>

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
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**ANALYSIS**

**TRANSFER TO OTHER GOVERNMENT ENTITIES**

**Transfer to Secondary Schools**

Secondary	Secondary School	Voucher No	Amount
Secondary	St. Mary Sch-Yala	918	500,000.00
Secondary	St. Mary Sch-Yala	918	500,000.00
Secondary	Sirembe Secondary School	923	200,000.00
Secondary	Sinaga Girls Sec School	941	500,000.00
Secondary	Sirembe Secondary School	961	850,000.00
Secondary	Sirembe Secondary School	961	850,000.00
Secondary	St Paul Siriwo Sec	978	700,000.00
Secondary	St Paul Siriwo Sec	978	500,000.00
Secondary	Sidada Secondary School	981	700,000.00
Secondary	Sidada Secondary School	981	600,000.00
Secondary	Sidada Secondary School	981	400,000.00
Secondary	St Cecilia Aluor Girls	985	750,000.00
Secondary	St Cecilia Aluor Girls	985	400,000.00
Secondary	Ramula Sec School	991	500,000.00
Secondary	Ramula Sec School	991	500,000.00
Secondary	Wagwer Mixed Sec	992	700,000.00
Secondary	Sinaga Girls Sec School	994	800,000.00
Secondary	Nyamnia Sec	1000	750,000.00
Secondary	Nyapiedho Sec	1001	800,000.00
Secondary	Nyapiedho Sec	1001	800,000.00
Secondary	Nyapiedho Sec	1001	400,000.00
Secondary	St Barnabas Anyiko	1005	600,000.00
Secondary	Bar Sauri Sec	1009	700,000.00
Secondary	Bar Sauri Sec	1010	700,000.00
Secondary	Sirembe Sec	1030	500,000.00
Secondary	Sirembe Sec	1030	500,000.00
Secondary	Nyasidhi Sec School	1068	800,000.00
Secondary	Malele Sec School	1080	300,000.00
Secondary	St Pauls Jina Sec School	1081	700,000.00
Secondary	Sagam Sec School	1082	700,000.00
Secondary	Lihanda Sec School	1083	500,000.00
Secondary	Lihanda Sec School	1083	500,000.00
Secondary	Luri Mixed Sec	1090	700,000.00
Secondary	Onding Mixed Sec	1091	500,000.00
Secondary	Onding Mixed Sec	1091	500,000.00
Secondary	Uranga Mixed Sec	1092	400,000.00
Secondary	Yala Township Sec	1093	700,000.00
	<b>Total</b>		<b>22,000,000.00</b>

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
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**2. TRANSFER TO PRIMARY SCHOOLS**

<b>Primary</b>	<b>Primary Projects</b>	<b>Voucher No</b>	<b>Amount</b>
Primary	Nyangulu Primary School	915	200,000.00
Primary	Uganga Primary School	916	500,000.00
Primary	Uganga Primary School	916	500,000.00
Primary	Kudho Primary School	924	150,000.00
Primary	Pala Primary Shool	935	300,000.00
Primary	Ludha Primary School	950	500,000.00
Primary	Masinde Primary School		700,000.00
Primary	Masinde Primary School	976	300,000.00
Primary	Koruwa Primary School	976	300,000.00
Primary	Siriwo Primary School	982	400,000.00
Primary	Kayieyie Primary School	983	600,000.00
Primary	Onyinyore Primary School	984	750,000.00
Primary	Kagilo Primary School	986	700,000.00
Primary	Mutumbu Primary School	987	300,000.00
Primary	Mutumbu Primary School	987	700,000.00
Primary	Uyoga Primary School	988	600,000.00
Primary	Kaumeri Primary School	989	800,000.00
Primary	Kambare Primary School	990	200,000.00
Primary	Masene Primary School	993	600,000.00
Primary	Masene Primary School	993	600,000.00
Primary	Unami Primary School	1006	500,000.00
Primary	Unami Primary School	1006	500,000.00
Primary	J.M Obidha	1011	500,000.00
Primary	Ulamba Pri. Sch	1069	300,000.00
Primary	Sirandu Pri. School	1070	500,000.00
Primary	Mulare Primary	1071	700,000.00
Primary	J.M Remba Primary	1072	600,000.00
Primary	J.M Remba Primary	1072	600,000.00
Primary	Pala Primary School	1073	700,000.00
Primary	Uganga Primary School	1074	800,000.00
Primary	Uhonya Primary School	1075	600,000.00
Primary	Musembe Primary School	1076	600,000.00
Primary	Naya Ecd	1077	200,000.00
Primary	Unami Primary School	1078	500,000.00
Primary	Unami Primary School	1078	500,000.00

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
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Primary	Abuche Primary School	1079	500,000.00
Primary	Abuche Primary School	1079	500,000.00
Primary	Nango Gonda Primary School	1094	400,000.00
Primary	Ndori Primary School	1095	500,000.00
Primary	Marenyo Primary School	1096	700,000.00
Primary	Marenyo Primary School	1096	665,000.00
Primary	Ulumbi Primary School	1097	300,000.00
Primary	Got Kokwiri Primary School	1100	800,000.00
<b>Total</b>			<b>22,165,000.00</b>

**3. TRANSFER TO TERTIARY INSTITUTIONS**

<b>Tertiary</b>	<b>Tertiary Institutions</b>	<b>Voucher No</b>	<b>Amount</b>
Tertiary	Kmtc Rera	962	750,000.00
Tertiary	Kmtc Rera	963	750,000.00
Tertiary	Kmtc Rera	962	750,000.00
Tertiary	Ulumbi Comm Resource Center	1002	500,000.00
Tertiary	Ulumbi Comm Resource Center	1002	500,000.00
Tertiary	Kmtc Rera Campus	1004	900,000.00
Tertiary	Kmtc Rera Campus	1004	900,000.00
Tertiary	Kmtc Rera Campus	1004	900,000.00
Tertiary	Kmtc Rera Campus	1004	900,000.00
Tertiary	Kmtc Rera Campus	1004	660,000.00
Tertiary	Kmtc Rera Campus	1012	600,000.00
Tertiary	Ndere Youth Poly	1089	500,000.00
Tertiary	Ndere Youth Poly	1089	500,000.00
	<b>Total</b>		<b>9,110,000.00</b>

**4. TRANSFER TO HEALTH INSTITUTIONS**

<b>Health</b>	<b>Payee</b>	<b>Voucher</b>	<b>Amount</b>
Health	Got Regea Dispensary		520,000.00
Health	Uriri Health Centre	1087	500,000.00
Health	Uriri Health Centre	1087	500,000.00
Health	Malanga Health Centre	1088	700,000.00
Health	Maliera Comm. H.C	1098	700,000.00
Health	Maliera Comm. H.C	1098	300,000.00
Health	Lidha Dispensary	1099	700,000.00
	<b>Total</b>		<b>3,920,000.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
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**OTHER GRANTS AND OTHER PAYMENTS**

**1. BURSARY-SECONDARY SCHOOLS**

<b>Sector/ Project Title</b>	<b>Payee</b>	<b>Voucher No</b>	<b>Amount</b>
<b>Bursary</b>	<b>Secondary Schools</b>	949	
<b>Bursary</b>	Rware High School	949	5,000.00
<b>Bursary</b>	Adwong Monge Sec School	949	3,000.00
<b>Bursary</b>	Alliance High School	949	8,000.00
<b>Bursary</b>	Alliance Girls High School	949	8,000.00
<b>Bursary</b>	Chulaimbo Sec School	949	15,000.00
<b>Bursary</b>	Mutumbu Girls Sec	949	8,000.00
<b>Bursary</b>	Maseno School	949	25,000.00
<b>Bursary</b>	Maliera Sec School	949	20,000.00
<b>Bursary</b>	St. Marys Yala Secondary School	949	8,000.00
<b>Bursary</b>	Rangala Girls Sec School	949	8,000.00
<b>Bursary</b>	Ndori Mixed Sec School	949	3,000.00
<b>Bursary</b>	Ludha Mixed Sec School	949	7,000.00
<b>Bursary</b>	Sirembe Secondary School	963	8,000.00
<b>Bursary</b>	Nyamira Girls Sec	963	8,000.00
<b>Bursary</b>	Manga Sec School	963	8,000.00
<b>Bursary</b>	Sawagongo High School	1012	20,000.00
<b>Bursary</b>	St Marks Kagilo Msecondary School	1012	10,000.00
<b>Bursary</b>	Bishop Okoth Mbagga Girls	1012	5,000.00
<b>Bursary</b>	Aic Osiri Sec School	1030	3,000.00
<b>Bursary</b>	Achengo Girls Sec School	1030	8,000.00
<b>Bursary</b>	Ack St Peter Wagai Sec School	1030	397,000.00
<b>Bursary</b>	Agoro Oyombe Sec School	1030	13,000.00
<b>Bursary</b>	Agoro Sare Sec School	1030	40,000.00
<b>Bursary</b>	Ahero Girls Sec School	1030	20,000.00
<b>Bursary</b>	Akoko Sec School	1030	16,000.00
<b>Bursary</b>	Alliance Girls High School	1030	10,000.00
<b>Bursary</b>	St. Cecilia Sec School	1030	349,000.00
<b>Bursary</b>	Ambira High School	1030	108,000.00
<b>Bursary</b>	Apuoyo Sec School	1030	192,000.00
<b>Bursary</b>	Argwinkgs Sec School	1030	350,000.00

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<b>Bursary</b>	Asumbi Sec School	1030	28,000.00
<b>Bursary</b>	B.A Ohanga Sec	1030	85,574.00
<b>Bursary</b>	Barchando Girls Sec School	1030	32,000.00
<b>Bursary</b>	Barding High School	1030	264,000.00
<b>Bursary</b>	Bar Kanyango	1030	39,000.00
<b>Bursary</b>	Bar Sauri Sec School	1030	183,000.00
<b>Bursary</b>	Bishop Abiero Shauri Moyo	1030	24,000.00
<b>Bursary</b>	Bishop Okoth Mbagu Girls	1030	104,000.00
<b>Bursary</b>	Bishop Okoth Girls -Ojola	1030	32,000.00
<b>Bursary</b>	Bonde Sec School	1030	15,000.00
<b>Bursary</b>	Boro Sec School	1030	3,000.00
<b>Bursary</b>	Bumia Girls Sec School	1030	8,000.00
<b>Bursary</b>	Bungoma Girls Sec School	1030	10,000.00
<b>Bursary</b>	Bunyore Girls Sec	1030	36,000.00
<b>Bursary</b>	Butere Girls High	1030	8,000.00
<b>Bursary</b>	Butere Boys	1030	8,000.00
<b>Bursary</b>	Chebosis Sa Sec	1030	8,000.00
<b>Bursary</b>	Chianda High School	1030	81,000.00
<b>Bursary</b>	G.P Owino Chinga Sec School	1030	6,000.00
<b>Bursary</b>	Chulaimbo Sec School	1030	78,000.00
<b>Bursary</b>	Dhene Sec School	1030	160,000.00
<b>Bursary</b>	Dienya Sec School	1030	359,000.00
<b>Bursary</b>	Dr Aloo Gumbi Sec School	1030	6,000.00
<b>Bursary</b>	Dudi Girls Secondary School	1030	15,000.00
<b>Bursary</b>	Ebunangwe Boys	1030	3,000.00
<b>Bursary</b>	Ebusakami Girls	1030	3,000.00
<b>Bursary</b>	Ebuyalu Sec	1030	6,000.00
<b>Bursary</b>	Ekwanda Sec School	1030	3,000.00
<b>Bursary</b>	Emusire High School	1030	3,000.00
<b>Bursary</b>	Esalwa Boys High	1030	96,000.00
<b>Bursary</b>	Esiandumba Sec School	1030	6,000.00
<b>Bursary</b>	Esibila Sec School	1030	6,000.00
<b>Bursary</b>	Fr. Gulik Uradi Girls	1030	8,000.00
<b>Bursary</b>	Fr.Duderra Sec School	1030	6,000.00
<b>Bursary</b>	Friends School Kaveye	1030	10,000.00
<b>Bursary</b>	Friends School Kamusinga	1030	23,000.00
<b>Bursary</b>	Gagra Sec School	1030	3,000.00
<b>Bursary</b>	Gladys Girls Sec School	1030	10,000.00
<b>Bursary</b>	Gobei Mixed Sec School	1030	3,000.00

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

Bursary	Got Ober Sec School	1030	10,000.00
Bursary	Gobei Girls	1030	5,000.00
Bursary	Gongo Warom Sec School	1030	171,000.00
Bursary	Hawinga Girls Sec School	1030	30,000.00
Bursary	Hobunaka Sec School	1030	11,000.00
Bursary	Holy Cross Emalindi	1030	24,000.00
Bursary	Holy Cross Kirindo	1030	20,000.00
Bursary	Horace Ongili Sec School	1030	129,000.00
Bursary	Huma Girls Sec School	1030	52,000.00
Bursary	Humwend Mixed Sec School	1030	8,000.00
Bursary	Ibubi Girls Sec School	1030	24,000.00
Bursary	Kaaga Girls Sec School	1030	20,000.00
Bursary	Kadero Sunrise Sec School	1030	26,000.00
Bursary	Kadika Girls Sec School	1030	28,000.00
Bursary	Kakamega High School	1030	46,000.00
Bursary	Kambare Sec School	1030	111,000.00
Bursary	Kamkunji Sec School	1030	8,000.00
Bursary	Kanga Boys High	1030	20,000.00
Bursary	Kanyas Reganyokal	1030	5,000.00
Bursary	Kasagam Sec	1030	9,000.00
Bursary	Kaudha Sec	1030	107,000.00
Bursary	Kawino Sec	1030	3,000.00
Bursary	Kayieye School	1030	3,000.00
Bursary	Kenya High School	1030	8,000.00
Bursary	Kereri Girls High	1030	8,000.00
Bursary	Kisumu Boys High	1030	24,000.00
Bursary	Kisumu Day High	1030	56,000.00
Bursary	Kisumu Girls High	1030	52,000.00
Bursary	Magina Girls Sec	1030	8,000.00
Bursary	Kitambo Mixed Sec School	1030	3,000.00
Bursary	Kobudho Girls Bioarding	1030	5,000.00
Bursary	Kokise Sec	1030	20,000.00
Bursary	Kolal Sec School	1030	5,000.00
Bursary	Koru Girls	1030	24,000.00
Bursary	Korwenje Mixed Sec	1030	3,000.00
Bursary	Koyonzo Sec School	1030	8,000.00
Bursary	Lihanda Sec	1030	255,000.00
Bursary	Limuru Girls High	1030	30,000.00
Bursary	Loreto Girls High	1030	60,000.00

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

Bursary	Lugulu Girls High	1030	20,000.00
Bursary	Lundha Sec School	1030	272,000.00
Bursary	Luri Sec School	1030	270,000.00
Bursary	Magomoni Girls High School	1030	20,000.00
Bursary	Magunga Sec School	1030	3,000.00
Bursary	Majiwa Sec School	1030	16,000.00
Bursary	Malele Sec School	1030	141,000.00
Bursary	Maliera Sec School	1030	483,000.00
Bursary	Malunga Sec School	1030	72,000.00
Bursary	Manga Sec School	1030	10,000.00
Bursary	Mangu High School	1030	16,000.00
Bursary	Manywanda Sec School	1030	3,000.00
Bursary	Maranda High School	1030	96,000.00
Bursary	Masebula Mixed	1030	3,000.00
Bursary	Maseno School	1030	128,000.00
Bursary	Masogo Sec School	1030	26,000.00
Bursary	Mbaga Mixed Secondary Schjool	1030	13,000.00
Bursary	Mbaka Oromo Sec	1030	5,000.00
Bursary	Mbale High School	1030	8,000.00
Bursary	Mbihi Sec	1030	20,000.00
Bursary	Mbita High School	1030	8,000.00
Bursary	Mbita Kamsengre	1030	20,000.00
Bursary	Methodist Garden High	1030	6,000.00
Bursary	Migingo Girls High	1030	24,000.00
Bursary	Miwani Sec School	1030	10,000.00
Bursary	Moi Forces Academy Lanet	1030	8,000.00
Bursary	Moi Girls High	1030	8,000.00
Bursary	Moi Nyabohanse Girls	1030	8,000.00
Bursary	Mother Of Apostle Sec	1030	10,000.00
Bursary	Mudavadi Girls High	1030	32,000.00
Bursary	Mumias Academy Sec	1030	10,000.00
Bursary	Muthetheni Girls Sec	1030	8,000.00
Bursary	Munzazi Sec School	1030	10,000.00
Bursary	Mutumbu Girls Sec	1030	182,000.00
Bursary	Mwer High School	1030	16,000.00
Bursary	Mwihila Boys High School	1030	10,000.00
Bursary	Nairobi School	1030	10,000.00
Bursary	Naivasha Girls High	1030	10,000.00

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

<b>Bursary</b>	Nakuru West Sec	1030	10,000.00
<b>Bursary</b>	Namasoli Sec	1030	19,000.00
<b>Bursary</b>	Ndegwe Sec School	1030	195,000.00
<b>Bursary</b>	Ndegwe Mixed Sec School	1030	136,000.00
<b>Bursary</b>	Ndigwa Sec School	1030	3,000.00
<b>Bursary</b>	Ndiru Sec School	1030	30,720.00
<b>Bursary</b>	Ndori Sec School	1030	216,000.00
<b>Bursary</b>	Nduru Sec School	1030	3,000.00
<b>Bursary</b>	Ndere Sec school	1030	8,000.00
<b>Bursary</b>	Ngiya Girls High	1030	219,000.00
<b>Bursary</b>	Ngiya Mixed Sec	1030	5,000.00
<b>Bursary</b>	Nyabeda Sec School	1030	192,000.00
<b>Bursary</b>	Nyabondo High School	1030	36,000.00
<b>Bursary</b>	Nyagondo Sec School	1030	346,000.00
<b>Bursary</b>	Nyakach Girls Sec School	1030	100,000.00
<b>Bursary</b>	Nyakongo Girls Sec	1030	8,000.00
<b>Bursary</b>	Nyalunya Sec School	1030	303,000.00
<b>Bursary</b>	Nyamira High	1030	216,000.00
<b>Bursary</b>	Nyamninia Sec School	1030	209,000.00
<b>Bursary</b>	Nyangoma Sec	1030	50,000.00
<b>Bursary</b>	Nyangulu Sec	1030	249,000.00
<b>Bursary</b>	Nyapiedho Sec School	1030	36,000.00
<b>Bursary</b>	Nyasidhi Sec School	1030	189,000.00
<b>Bursary</b>	Nyawara Girls High	1030	348,700.00
<b>Bursary</b>	Oasis Of Hope Sec	1030	3,000.00
<b>Bursary</b>	Ogande Girls High	1030	24,000.00
<b>Bursary</b>	Ogen Sec	1030	10,000.00
<b>Bursary</b>	Ojola Sec	1030	175,000.00
<b>Bursary</b>	Olembo Sec	1030	10,000.00
<b>Bursary</b>	Olpukoti Sec	1030	8,000.00
<b>Bursary</b>	Ombeyi Sec	1030	6,000.00
<b>Bursary</b>	Oding Sec	1030	226,000.00
<b>Bursary</b>	Ongalo Sec School	1030	3,000.00
<b>Bursary</b>	Onjiko Boys High	1030	42,000.00
<b>Bursary</b>	Oriwo Boys High	1030	8,000.00
<b>Bursary</b>	Our Lady Of Assumption	1030	20,000.00
<b>Bursary</b>	Our Lady Of Mercy	1030	8,000.00
<b>Bursary</b>	Pumwani Sec School	1030	8,000.00
<b>Bursary</b>	Rae Girls High	1030	30,000.00

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND-GEM FOR THE YEAR ENDED 30 JUNE  
2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Gem Constituency Development Fund set out on pages 4 to 15, which comprise the Statement of receipts and payments for the year ended 30 June 2016, and the statement of assets and liabilities, summary statement of appropriation 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.

**Management's Responsibility for the Financial Statements**

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

[Date]

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The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 35 of the Public Audit Act, 2015.

### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015. The audit was conducted in accordance with International Standards of Supreme Auditing Institutions (ISSAIs). Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of

accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Basis for Qualified Opinion**

#### **1. Inaccuracies in the Financial Statements**

The following differences were noted between the figures in the financial statement and the supporting schedules as shown below,

<b>Other grants and transfers (Item)</b>	<b>Financial Statements (Kshs)</b>	<b>Schedules (Kshs)</b>	<b>Variance (Kshs)</b>
Electricity	3,800,798	3,990,000	189,200
Roads	2,753,078	2,923,705	170,627
<b>Total</b>	<b>6,553,876</b>	<b>6,913,705</b>	<b>359,827</b>

In addition, an expenditure of Kshs.868,000 paid through payment voucher number 999 was charged to both roads and sports. Consequently, the accuracy and completeness of the balances reflected under other grants and transfers could not be confirmed for the year ended 30 June 2016.

## **2. Cash And Cash Equivalents**

Included in the bank balance of Kshs.32,409,789 is unpresented cheques amounting to Kshs.591,756 which were already stale.The management had not reversed or cancelled the cheques as at 30 June 2016. Further, cash in hand balance of Kshs. 500,000 as at 30 June 2016 was not disclosed in the financial statements thus understating the cash and cash equivalents.

Consequently, the accuracy of cash and cash equivalents balance of Kshs. 32,409,789 as at 30 June 2016 could not be confirmed.

## **3. Compensation to Employees**

The statement of receipts and payments reflected an amount of Kshs. 2,369,813 in respect of compensation of employees. However payroll records availed for audit review reflected gross earnings paid to employees as Kshs. 2,630,927 leading to an unexplained and unreconciled difference of Kshs.261,114.Consequently, the compensation to employee balance of Kshs.2,369,813 could not be confirmed as correct.

## **4. Emergency Projects**

Included in other grants and other payments balance of Kshs. 58,322,145 is Kshs. 4,823,388 on emergency projects. However, supporting documentary evidence relating

to projects costing Kshs. 4,038,200 was not provided to demonstrate that they qualified for funding as emergencies.

Consequently, the accuracy and propriety of Kshs. 4,038,200 spent on emergencies could not be confirmed.

### **Qualified Opinion**

In my opinion, except for the effects of the matters described in the basis for qualified opinion, the financial statements present fairly, in all material respects the financial position of National Government Gem Constituency Development Fund as at 30 June, 2016 in accordance with International Public Sector Accounting Standards(Cash Basis) and comply with the National Government Constituency Development Fund Act ,2015.

### **Other Matter**

#### **1. Non- Filing of Expenditure Returns**

Included in the transfers to other entities of Kshs.57,195,000 is Kshs. 7,110,000 for completion of two(2) hostels,Kitchen,Dining hall and purchase of furniture at Rera, Kenya Medical Training College. However as in the previous year,expenditure returns ,Bills of Quantities(BQs),project files,bank statements and other documents relevant to the works were not availed for audit review. In addition, there was no evidence to show that the works were being supervised by the relevant Government Agency as required by the Act although the building is complete and in use.

## 2. Budget Analysis

During the year under review, the Constituency budgeted to spend Kshs 160,040,631 on various transfers and projects while the actual expenditure totalled Kshs.127,891,956 as detailed below.

Item	Actual Expenditure (Kshs)	Budgeted (Kshs)	Under Expenditure (Kshs)
<b>Payments</b>			
Employees' Salaries	2,630,927	3,911,846	1,280,919
Use of Goods and Services	9,743,884	15,083,177	5,339,293
Transfers to Other Government Units	57,195,000	69,200,065	12,005,065
Other Grants and Transfers	58,322,145	71,445,543	13,123,418
Acquisition of Assets	0	400,000	400,000
<b>Total</b>	<b>127,891,956</b>	<b>160,040,651</b>	<b>32,148,695</b>

- i. The management underspent a total of Kshs. 32,148,695 on five (5) expenditure items.
- ii. Other grants and transfers had the largest over expenditure Kshs.13,123,418

No explanation was provided for the variations.

### **3. Previous Year Matters**

The Constituency did not indicate the status and follow up of issues reported in the previous year in the 2015/2016 financial statements as required by Public Sector Accounting Standards Board Reporting Template.

**FCPA Edward R.O.Ouko, CBS**

**AUDITOR- GENERAL**

**Nairobi**

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

Bursary	Ramba Boys High	1030	194,000.00
Bursary	Sagam Sec School	1030	326,000.00
Bursary	Ramula Sec School	1030	177,000.00
Bursary	Rangala Boys	1030	176,000.00
Bursary	Ratya Sec School	1030	10,000.00
Bursary	Ridore Sec	1030	17,000.00
Bursary	Rware Sec School	1030	5,000.00
Bursary	S.A Kolanya Sec	1030	20,000.00
Bursary	Sacho High School	1030	8,000.00
Bursary	Segero Herald Adventist	1030	10,000.00
Bursary	Segero Mixed Sec School	1030	6,000.00
Bursary	Sawagongo High	1030	326,000.00
Bursary	Siaya Township Sec	1030	5,000.00
Bursary	Sidindi Sec School	1030	22,000.00
Bursary	Sigalame High School	1030	8,000.00
Bursary	Sigoti Complex Girls	1030	8,000.00
Bursary	Simenya Sec School	1030	10,000.00
Bursary	Sinaga Girls	1030	169,000.00
Bursary	Sinyolo Girls	1030	58,000.00
Bursary	Sirembe Sec	1030	629,000.00
Bursary	Siriwo Sec	1030	75,000.00
Bursary	Sitoti Sec School	1030	10,000.00
Bursary	St.Alloys Sec School	1030	10,000.00
Bursary	St. Angela Mumias	1030	8,000.00
Bursary	St Augustine Rc Sec	1030	8,000.00
Bursary	St. Martins Deporres	1030	18,000.00
Bursary	St. Pauls Barkorwa	1030	10,000.00
Bursary	St. Rita Ramula Sec	1030	20,000.00
Bursary	St. Anne's Sec School	1030	188,000.00
Bursary	St. Augustine Nyamonye	1030	115,000.00
Bursary	St.Barnabas Anyiko	1030	293,000.00
Bursary	St .Barnabas Girls Sec	1030	55,000.00
Bursary	St. Brigids Girls High	1030	48,000.00
Bursary	St. Clares Maragoli Girls	1030	8,000.00
Bursary	St. Francis Rangala Girls	1030	338,000.00
Bursary	St. Goerges High	1030	28,000.00
Bursary	St. Ignatus Of Loyala Sec	1030	10,000.00
Bursary	St. Johanness Kawuondi	1030	9,000.00
Bursary	St Johns Oboch Sec	1030	14,000.00

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

Bursary	St. Joseph Sirotsa Sec	1030	27,000.00
Bursary	St. Marks Kagilo Sec	1030	225,000.00
Bursary	St. Marks Obambo Sec	1030	5,000.00
Bursary	St Mary S High School Igoji	1030	20,000.00
Bursary	St Marys Kibabi Boys	1030	8,000.00
Bursary	St Marys Lwak Girls	1030	82,000.00
Bursary	St Marys Mundika High	1030	8,000.00
Bursary	St Marys Nyamarimba	1030	8,000.00
Bursary	St Marys Yala	1030	302,000.00
Bursary	St Mathews Sec	1030	3,000.00
Bursary	St Monica Chaoal Girls	1030	18,000.00
Bursary	St Pauls Jina Sec School	1030	409,000.00
Bursary	St Paul Sigombre Sec	1030	8,000.00
Bursary	St Peter Rambula Sec	1030	3,000.00
Bursary	St Stephens Aluor Mixed	1030	361,000.00
Bursary	St Stephens Lwanya Girls	1030	18,000.00
Bursary	St Teresa Girls High	1030	26,000.00
Bursary	Stalight Senior Academy	1030	3,000.00
Bursary	Starehe Boys Centre	1030	10,000.00
Bursary	Sacred Heat Makumu Girls	1030	8,000.00
Bursary	Ugenya High School	1030	16,000.00
Bursary	Xaverian Sec School	1030	3,000.00
Bursary	Ukwala High School	1030	32,000.00
Bursary	Ulafu Sec School	1030	10,000.00
Bursary	Ulumbi Sec School	1030	255,000.00
Bursary	Uranga Sec School	1030	81,000.00
Bursary	Usenge Boys	1030	40,000.00
Bursary	Uyawi Sec School	1030	6,000.00
Bursary	Vihiga Friends High School	1030	8,000.00
Bursary	Wagwer Sec School	1030	222,000.00
Bursary	Wambasa Sec School	1030	16,000.00
Bursary	Wire Sec School	1030	10,000.00
Bursary	Yala Township Sec	1030	415,000.00
Bursary	Yenga Sec School	1030	5,000.00
Bursary	Ndege Mixed Sec School	1030	26,000.00
Bursary	Ack St Peter Wagai Sec School	1054	80,000.00
Bursary	Apuoyo Sec School	1054	33,000.00
Bursary	Arwings Kodhek	1054	67,000.00

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

<b>Bursary</b>	B.A Ohanga Sec	1054	21,000.00
<b>Bursary</b>	Bar Sauri Sec School	1054	78,000.00
<b>Bursary</b>	Ndhene	1054	18,000.00
<b>Bursary</b>	Dienya Sec School	1054	82,000.00
<b>Bursary</b>	Gongo Warom Sec School	1054	70,000.00
<b>Bursary</b>	Horace Ongili Sec School	1054	12,000.00
<b>Bursary</b>	Kambare Sec School	1054	12,000.00
<b>Bursary</b>	Kaudha Sec	1054	24,000.00
<b>Bursary</b>	Lihanda Sec	1054	27,000.00
<b>Bursary</b>	Lundha Sec School	1054	75,000.00
<b>Bursary</b>	Luri Mixed Sec	1054	96,000.00
<b>Bursary</b>	Malele Sec School	1054	51,000.00
<b>Bursary</b>	Malunga Sec School	1054	27,000.00
<b>Bursary</b>	Memba Sec	1054	20,000.00
<b>Bursary</b>	Mutumbu Girls Sec	1054	60,000.00
<b>Bursary</b>	Ndegwe Sec School	1054	45,000.00
<b>Bursary</b>	Ndere Secschool	1054	18,000.00
<b>Bursary</b>	Ndiru Sec School	1054	3,000.00
<b>Bursary</b>	Ndori Sec School	1054	71,000.00
<b>Bursary</b>	Nyagondo Sec School	1054	72,000.00
<b>Bursary</b>	Nyalunya Sec School	1054	66,000.00
<b>Bursary</b>	Nyamninia Sec School	1054	69,000.00
<b>Bursary</b>	Nyangulu Sec	1054	53,000.00
<b>Bursary</b>	Nyapiedho Sec School	1054	81,000.00
<b>Bursary</b>	Nyasidhi Sec School	1054	30,000.00
<b>Bursary</b>	Ojola Sec	1054	24,000.00
<b>Bursary</b>	Oding Sec	1054	33,000.00
<b>Bursary</b>	Ramula Sec School	1054	36,000.00
<b>Bursary</b>	Sirembe Sec	1054	120,000.00
<b>Bursary</b>	Chianda High School	1054	20,000.00
<b>Bursary</b>	Ngiya Girls High	1054	124,000.00
<b>Bursary</b>	Siriwo Sec	1054	84,000.00
<b>Bursary</b>	St Ignatius Loyala Sec	1054	12,000.00
<b>Bursary</b>	Wang Apala Sec	1054	10,000.00
<b>Bursary</b>	St Barnabas Anyiko	1054	15,000.00
<b>Bursary</b>	AIC Ogada Sec	1054	10,000.00
<b>Bursary</b>	Nyamira High	1054	20,000.00
<b>Bursary</b>	Sagam Sec School	1054	81,000.00
<b>Bursary</b>	Ack St Peter Wagai Sec School	1067	6,000.00

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

Bursary	Agoro Sare Sec School	1067	20,000.00
Bursary	Ahero Girls Sec School	1067	40,000.00
Bursary	Alliance Girls High School	1067	20,000.00
Bursary	Ambira High School	1067	6,000.00
Bursary	Barding High School	1067	54,000.00
Bursary	Bishop Abiero Shauri Moyo	1067	6,000.00
Bursary	Bishop Okoth Mbagu Girls	1067	30,000.00
Bursary	Bunyore Girls Sec	1067	6,000.00
Bursary	Chianda High School	1067	38,000.00
Bursary	Chulaimbo Sec School	1067	12,000.00
Bursary	Dr. Aloo Gumbi Sec	1067	10,000.00
Bursary	Dudi Girls Secondary School	1067	6,000.00
Bursary	Ebusakami Girls	1067	6,000.00
Bursary	Esibila Sec School	1067	3,000.00
Bursary	Friends School Kamusinga	1067	20,000.00
Bursary	Friends School Kaveye	1067	6,000.00
Bursary	Friends School Mukautsi	1067	10,000.00
Bursary	Hawinga Girls Sec School	1067	10,000.00
Bursary	Holy Cross Emalindi Girls	1067	6,000.00
Bursary	Homabay High School	1067	6,000.00
Bursary	Huma Girls Sec School	1067	10,000.00
Bursary	Ibubi Girls Sec School	1067	10,000.00
Bursary	Itetani Boys High School	1067	6,000.00
Bursary	Kadero Sunrise Sec School	1067	6,000.00
Bursary	Kaimosi Girls	1067	10,000.00
Bursary	Kamasengre Sec School	1067	20,000.00
Bursary	Kanyamedha Sec School	1067	6,000.00
Bursary	Kanyas Rega Sec	1067	10,000.00
Bursary	Kisumu Day High	1067	12,000.00
Bursary	Kisumu Girls High	1067	60,000.00
Bursary	Kolanya Girls	1067	6,000.00
Bursary	Koru Girls	1067	6,000.00
Bursary	Lamudi Ac H. School	1067	6,000.00
Bursary	Lenana High School	1067	20,000.00
Bursary	Lihanda Girls High School	1067	6,000.00
Bursary	Limuru Girls High	1067	20,000.00
Bursary	Lions High School	1067	12,000.00
Bursary	Maranda High School	1067	32,000.00

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

<b>Bursary</b>	Maryhills Girls H. School	1067	20,000.00
<b>Bursary</b>	Maseno School	1067	20,000.00
<b>Bursary</b>	Mbita High School	1067	20,000.00
<b>Bursary</b>	Migingo Girls High	1067	6,000.00
<b>Bursary</b>	Moi High School Kabarak	1067	20,000.00
<b>Bursary</b>	St. Mary School-Yala	1067	80,000.00
<b>Bursary</b>	Mulaha Sec School	1067	5,000.00
<b>Bursary</b>	Naani Girls Sec School	1067	6,000.00
<b>Bursary</b>	Nairobi School	1067	20,000.00
<b>Bursary</b>	Nakuru West Sec	1067	8,000.00
<b>Bursary</b>	Ndenga Mixed Sec	1067	26,000.00
<b>Bursary</b>	Ngere High School	1067	12,000.00
<b>Bursary</b>	Ngiya Mixed Day	1067	3,000.00
<b>Bursary</b>	Nyakach Girls Sec School	1067	12,000.00
<b>Bursary</b>	Nyakongo Girls Sec	1067	6,000.00
<b>Bursary</b>	Oasis Of Hope Sec	1067	3,000.00
<b>Bursary</b>	Ober Sec School	1067	3,000.00
<b>Bursary</b>	Ogande Girls High	1067	6,000.00
<b>Bursary</b>	Okok Sec School	1067	3,000.00
<b>Bursary</b>	Otieno Oyoo Sec School	1067	15,000.00
<b>Bursary</b>	Our Lady Of Assumption Tawa Sec School	1067	10,000.00
<b>Bursary</b>	Our Lady Of Consolate Mugoiri	1067	6,000.00
<b>Bursary</b>	Pangani Girls High School	1067	20,000.00
<b>Bursary</b>	Rachar Sec School	1067	3,000.00
<b>Bursary</b>	Ramba Boys High	1067	48,000.00
<b>Bursary</b>	Rarieda Sec School	1067	3,000.00
<b>Bursary</b>	Rema Girls	1067	6,000.00
<b>Bursary</b>	S.A Kolanya Sec	1067	6,000.00
<b>Bursary</b>	Shanderema Boys High	1067	6,000.00
<b>Bursary</b>	Sinyolo Girls	1067	28,000.00
<b>Bursary</b>	St.Albert Sec School	1067	6,000.00
<b>Bursary</b>	St Alloyica Gonzaga Sec	1067	20,000.00
<b>Bursary</b>	St. Aloys Reru Sec	1067	5,000.00
<b>Bursary</b>	St. Anne's Sega Girls	1067	54,000.00
<b>Bursary</b>	St. Barnabas Girls Sec	1067	16,000.00
<b>Bursary</b>	St. Joseph's Boys Kitale	1067	20,000.00
<b>Bursary</b>	St. Joseph High School Rapogi	1067	26,000.00
<b>Bursary</b>	St Joseph Nyangoma	1067	6,000.00
<b>Bursary</b>	St. Joseph's Shirotscha Sec	1067	24,000.00

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
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Bursary	St. Pauls Sigombre Sec	1067	6,000.00
Bursary	St.Sylvestors Girls Sec	1067	6,000.00
Bursary	St Alloys Reru Girls	1067	12,000.00
Bursary	St.Augustine Nyamonye Girls	1067	24,000.00
Bursary	St.Clearless Humwend	1067	3,000.00
Bursary	St. Francis Rangala Girls	1067	36,000.00
Bursary	St.Gabriels Seminary	1067	6,000.00
Bursary	St.Ignatius Loyale Sec	1067	6,000.00
Bursary	St. Josephs Boys-National	1067	20,000.00
Bursary	St. Marys Lwak Girls	1067	42,000.00
Bursary	St Marys Tachasis Girls	1067	6,000.00
Bursary	St. Mathew Ac K Sec School	1067	6,000.00
Bursary	St. Stephene Lwanya Girls	1067	6,000.00
Bursary	St. Teresas Sec Bikeke	1067	6,000.00
Bursary	Starehe Boys Centre	1067	20,000.00
Bursary	Sunrise High School	1067	6,000.00
Bursary	Sacred Heat Makumu Girls	1067	6,000.00
Bursary	Tiengre Sec	1067	6,000.00
Bursary	Ugenya High School	1067	6,000.00
Bursary	Usenge Boys	1067	64,000.00
Bursary	Vihiga High School	1067	6,000.00
Bursary	Wambasa Girls Sec School	1067	6,000.00
Bursary	Wiltwe Education Center	1067	20,000.00
Bursary	Xaverian Sec School	1067	3,000.00
Bursary	Nyabeda Sec School	1067	81,000.00
Bursary	St.Marks Kogilo	1067	61,750.00
Bursary	St. Pauls Jina Sec	1067	42,000.00
Bursary	St Stephene Aluor Sec	1067	75,000.00
Bursary	Ulumbi Sec Sch	1067	44,000.00
Bursary	Uranga Sec School	1067	42,000.00
Bursary	Wagwer Sec School	1067	33,000.00
Bursary	Yala Township Sec	1067	66,000.00
Bursary	Nyamira High	1067	58,000.00
Bursary	Aluor Girls Sec	1067	78,000.00
Bursary	Nyawara Girls High	1067	112,000.00
Bursary	Maliera Sec School	1067	26,000.00
Bursary	Sawagongo High	1067	112,000.00
Bursary	Sinaga Girls	1067	24,000.00
	<b>Total</b>		<b>21,091,744.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
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**2. BURSARY- TERTIARY INSTITUTIONS**

<b>Bursary</b>	<b>Tertiary</b>	<b>Voucher No</b>	<b>Amount</b>
Bursary	KMTC Embu Replacement	936	10,000.00
Bursary	Bungoma Tt Institution	936	5,000.00
Bursary	Daystar University	936	24,000.00
Bursary	Pet Williams Inservice Tc	936	8,000.00
Bursary	Emmanuel Computer Academy	936	5,000.00
Bursary	MTC Nyamira	936	10,000.00
Bursary	Kenya Institution Of High Way Building Tec	936	10,000.00
Bursary	Maseno University	936	8,000.00
Bursary	Rim Efo	936	8,000.00
Bursary	Uzima University College	936	44,000.00
Bursary	Siaya Institute	936	61,000.00
Bursary	Maseno University	936	8,000.00
Bursary	Pwani University	936	8,000.00
Bursary	Kenya Institute Of Public Health	936	8,000.00
Bursary	Academy Of Graphic Tech	936	10,000.00
Bursary	Asumbi Teachers College	936	20,000.00
Bursary	Bondo Ttc	936	10,000.00
Bursary	Chuka University	936	10,000.00
Bursary	Cooperative University	936	10,000.00
Bursary	Egerton University	936	50,000.00
Bursary	Egoji Ttc	936	10,000.00
Bursary	Greatsa University	936	10,000.00
Bursary	Jaramogi Oginga Odinga	936	20,000.00
Bursary	Jomo Kenyatta University	936	50,000.00
Bursary	Karatina University	936	20,000.00
Bursary	Kenya Institute Of Survey	936	10,000.00
Bursary	Kenyatta University Main	936	150,000.00
Bursary	Kenyatta University Mombasa	936	10,000.00
Bursary	Kenyatta University Kitui	936	10,000.00
Bursary	Kenyanye Ttc	936	10,000.00
Bursary	Kibabi University	936	10,000.00
Bursary	Kisii University	936	30,000.00
Bursary	Kitui Ttc	936	40,000.00

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
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Bursary	Kmtc Eldoret	936	10,000.00
Bursary	Kmtc Thika	936	10,000.00
Bursary	Kmtc Nyeri	936	10,000.00
Bursary	Kmtc Siaya	936	10,000.00
Bursary	Laikipia University	936	20,000.00
Bursary	Moi University Odera	936	20,000.00
Bursary	Moi University Main	936	60,000.00
Bursary	Maasai Mara University	936	10,000.00
Bursary	Machakos Tc	936	10,000.00
Bursary	Machakos University College	936	20,000.00
Bursary	Maseno School Of Nursing	936	10,000.00
Bursary	Maseno University	936	160,000.00
Bursary	Maseno University City Campus	936	10,000.00
Bursary	Maseno University Homabay	936	10,000.00
Bursary	Masinde Muliro University	936	80,000.00
Bursary	Meru Ttc	936	10,000.00
Bursary	Meru University Of Science And Tech	936	20,000.00
Bursary	Moi Ttc Baringo	936	10,000.00
Bursary	Mosoriot Teachers College	936	10,000.00
Bursary	Mt. Kenya University	936	10,000.00
Bursary	Mt. Kenya University Kisumu Campus	936	10,000.00
Bursary	Nairobi Aviation College	936	10,000.00
Bursary	Nyabondo Medical Tc	936	10,000.00
Bursary	Nyando Ecd Ttc	936	10,000.00
Bursary	Nyanza Christian Ttc	936	10,000.00
Bursary	Pwani University	936	20,000.00
Bursary	Ramogi Institute Of Tech	936	20,000.00
Bursary	Rongo University	936	40,000.00
Bursary	Shangtao Med College	936	10,000.00
Bursary	Siaya Institute Of Tech	936	27,000.00
Bursary	South Eastern Kenya University	936	10,000.00
Bursary	Taita Taveta University	936	10,000.00
Bursary	Tambach Teachers College	936	10,000.00
Bursary	Technical University Of Kenya	936	20,000.00
Bursary	Thika School Of Medicine	936	10,000.00
Bursary	Thogoto Ttc	936	10,000.00
Bursary	Ugenya Teachers College	936	10,000.00

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
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Bursary	Ulumbi Ecd	936	27,000.00
Bursary	University Of Eldoret	936	90,000.00
Bursary	University Of Kabianga	936	20,000.00
Bursary	University Of Nairobi	936	70,000.00
Bursary	University Of Nairobi	936	10,000.00
Bursary	Uzima University College	936	10,000.00
Bursary	Vihiga Ttc	936	20,000.00
Bursary	Sigalagala Technical Training Institute	936	8,000.00
Bursary	Kmtc Nyamira	949	8,000.00
Bursary	Ugenya Teachers College	963	40,000.00
Bursary	Moi University	963	25,000.00
Bursary	Kmtc Kakamega	963	8,000.00
Bursary	Ugenya Ttc	1012	80,000.00
Bursary	Kmtc Lake Victoria	1012	20,000.00
Bursary	Kmtc Kisumu	1012	40,000.00
Bursary	Kmtc Homabay	1012	20,000.00
Bursary	Rongo University	1012	20,000.00
Bursary	Kmtc Embu	1012	40,000.00
Bursary	Bondo Ttc	1012	20,000.00
Bursary	Migori Ttc	1012	60,000.00
Bursary	Jaramogi Oginga Odinga	1012	20,000.00
Bursary	Kaimosi Training College	1012	40,000.00
Bursary	Kmtc Nyamira	1012	20,000.00
Bursary	Kmtc Nyeri	1012	20,000.00
Bursary	Nyabondo Mtc	1012	20,000.00
Bursary	Unity College	1012	20,000.00
Bursary	Kmtc Muranga	1013	20,000.00
Bursary	Kisumu Polytechnic	1013	61,000.00
Bursary	University Of Presbyterian Of E.A	1013	24,000.00
Bursary	Kmtc Embu	1013	20,000.00
Bursary	Kmtc Meru	1013	20,000.00
Bursary	St Pauls' University	1013	16,000.00
Bursary	Kaimosi Training College	1013	10,000.00
Bursary	Emukhulunzu Ed Cent	1030	3,000.00
Bursary	M.A Education Center	1030	10,000.00
Bursary	Maseno Youth Poly	1030	30,000.00

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

<b>Bursary</b>	Principal Secretary Ministry Of Land	1030	8,000.00
<b>Bursary</b>	Egoji Ttc	1046	15,000.00
<b>Bursary</b>	Vihiga Ttc	1046	20,000.00
<b>Bursary</b>	University Of Eldoret	1046	40,000.00
<b>Bursary</b>	Moi University	1046	20,000.00
<b>Bursary</b>	J.K.U.A.T	1046	40,000.00
<b>Bursary</b>	Ulumbi Ecd College	1046	20,000.00
<b>Bursary</b>	Unity Training Instution	1046	20,000.00
<b>Bursary</b>	Jaramogi Oginga Odinga	1054	40,000.00
<b>Bursary</b>	M.A.Education Center	1054	10,000.00
	<b>Total</b>		<b>2,687,000.00</b>

**3. BURSARY- SPECIAL SCHOOLS**

<b>Bursary</b>	<b>Special Schools</b>	<b>Voucher No</b>	<b>Amount</b>
<b>Bursary</b>	Equator Special School	1030	3,000.00
<b>Bursary</b>	Maseno School For The Deaf	1030	5,000.00
<b>Bursary</b>	Nico Hausa Special School	1030	5,000.00
<b>Bursary</b>	Nina Special School	1030	10,000.00
<b>Bursary</b>	St. Marys School For The Deaf	1030	20,000.00
<b>Bursary</b>	St. Oda School For The Blind	1030	20,000.00
<b>Bursary</b>	Maseno School For The Deaf	1067	6,000.00
	<b>Total</b>		<b>69,000.00</b>

**4. MOCKS AND CATS**

<b>Mock</b>	<b>Payee</b>	<b>Voucher No:</b>	<b>Amount</b>
<b>Mock</b>	Director Of Education	922	500,000.00
<b>Mock</b>	Gem District Education Board		500,000.00
	<b>Total</b>		<b>1,000,000.00</b>

**5. WATER PROJECTS**

<b>Water</b>	<b>Payee</b>	<b>Voucher No</b>	<b>Amount In Cheque</b>
Water	Sirembe Water Project	919	500,000.00
Water	Nildeep Hardware Ltd	1007	917,931.00
	<b>Total</b>		<b>1,417,931.00</b>

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
**Reports and Financial Statements For the year ended June 30, 2016**

**6. MARKET SHED**

Market Shed	Payee	Voucher No	Amount
Market Shed	Ramula Jua Kali Center	968	600,000.00
Market Shed	Ramula Jua Kali Center	968	400,000.00
	<b>Total</b>		<b>1,000,000.00</b>

**7. ELECTRICITY**

Electricity	Payee	Voucher No	Amount
Electricity	Rouzehen Inn. Ltd	1062	996,246.00
Electricity	Rouzehen Inn. Ltd	1062	900,000.00
Electricity	Comm Of V.A.T	1063	8,306.00
Electricity	Rouzehen Inn. Ltd	1062	936,256.00
Electricity	Rouzehen Inn. Ltd	1062	900,000.00
Electricity	Comm Of Domestic Tax	1062	59,990.00
	<b>Total</b>		<b>3,800,798.00</b>

**8. SECURITY**

Security	Payee	Voucher No	Amount
Security	South West Gem Chief's	913	700,000.00
Security	North West Gem Chief's	914	700,000.00
Security	North West Gem Chiefs Office		500,000.00
Security	Nyabeda Ap Line	1003	600,000.00
Security	Nyabeda Ap Line	1003	400,000.00
Security	Maliera Asst. Chiefs Office Security	1084	400,239.00
Security	Wagai Ap Line	1085	600,000.00
Security	Ndori Asst. Chief's Office	1086	300,000.00
Security	Bar-Kalare Appliance	998	600,000.00
Security	South Gem Chief's Office	1030	600,000.00
	<b>Total</b>		<b>5,400,239.00</b>

**9. ROADS**

Roads	Payee	Voucher No	Amount
Road	Mechanical And Transport Fund	759	574,700.00
Road	Pertandy Ltd	932	978,732.00
Road	Comm Of Vat	932	54,883.00
Road	Josian Enterprises Ltd	933	361,502.00

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
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Road	Comm Of Vat	933	20,272.00
Road	Infratent Tech Services	934	785,712.00
Road	Comm Of VAT	934	44,059.00
Road	Kojuks General Merchants	946	695,331.00
Road	Kojuks General Merchants	946	600,000.00
Road	Comm Of Vat	946	72,636.00
Road	Natatrga Contr. Ltd	947	570,918.00
Road	Mawa Contractors	965	535,911.00
Road	Comm Of V.A.T	965	58,089.00
Road	Comm Of Income Tax	965	29,044.00
Road	Mawa Contractors	965	500,000.00
Road	Mawa Contractors	966	650,470.00
Road	Comm Of V.A.T	966	36,475.00
Road	Mawa Contractors	967	895,386.00
Road	Comm Of V.A.T	967	50,209.00
Road	Mawa Contractors	970	542,294.00
Road	Comm Of V.A.T	970	30,410.00
Road	Akala Double Friends	973	276,723.00
Road	Comm Of Vat	973	15,518.00
Road	Jaynasgen Suppliers	997	59,870.00
Road	Comm Of V.A.T	987	3,266.00
Road	Comm Of V.A.T	1007	50,069.00
Road	Comm Of Income Tax	1008	15,517.00
Road	Comm Of Income Tax		17,100.00
Road	Comm Of Income Tax	1034	16,175.00
Road	Comm Of Income Tax	1048	16,175.00
Road	Rouzehen Inn. Ltd	1049	800,000.00
Road	Rouzehen Inn. Ltd	1049	800,000.00
Road	Rouzehen Inn. Ltd	1049	800,000.00
Road	Rouzehen Inn. Ltd	1049	800,000.00
Road	Rouzehen Inn. Ltd	1049	790,000.00
Road	Antco Investment Ltd	1052	500,000.00
Road	Antco Investment Ltd	1052	500,000.00
Road	Comm Of V.At	1056	7,059.00
Road	Jaynas Gen Suppliers	1056	180,000.00
Road	Comm Of V.A.T	1064	15,682.00
Road	Sparkle Africa Save	1065	155,997.00
Road	Comm Of V.A.T	1065	8,508.00
Road	Jaynas Gen Suppliers	1066	170,690.00
Road	Comm Of V.A.T	1066	9,310.00
	<b>Total</b>		<b>14,094,692.00</b>

**CONSTITUENCIES DEVELOPMENT FUND - GEM CONSTITUENCY**  
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**10. SPORTS**

<b>Sport</b>	<b>Payee</b>	<b>Voucher No</b>	<b>Amount</b>
<b>Sport</b>	Kiscen Ent	999	868,000.00
<b>Sport</b>	Imprest		632,000.00
	<b>Total</b>		<b>1,500,000.00</b>

**10. ENVIRONMENT**

<b>Environment</b>	<b>Payee</b>	<b>Voucher No</b>	<b>Amount</b>
<b>Environment</b>	Samwot Contractors Ltd	1008	553,448.00
Environment	Comm Of V.A.T	1008	31,035.00
	<b>Total</b>		<b>584,483.00</b>

**11. EMERGENCY PROJECT**

<b>Emergency</b>	<b>Payee</b>	<b>Voucher No</b>	<b>Amount</b>
Emergency	Sirembe Water Ptoject	919	500,000
Emergency	Lihanda Primary	917	250,000
Emergency	Mutumbu Primary School	951	500,000
Emergency	Earthlink Enterpricess	972	285,188
Emergency	Sinaga Girls Sec School	941	500,000
Emergency	Wagai Sec School	979	500,000
Emergency	Wagai Sec School	980	700,000
Emergency	Sinaga Girls Sec School	994	700,000
Emergency	Ojwaya Primary	1030	400,000
Emergency	Mechanical And Transport	905	488,200
	<b>Total</b>		<b>4,823,388</b>

**USE OF GOODS AND SERVICES**

<b>Payee</b>	<b>Voucher No:</b>	<b>Amount</b>
TOM WASIKE(Communication, Travelling, Courier Services)	756	34,000.00
TOM WASIKE(Communicatin, Travelling, Courier Services)	757	24,000.00
TOM WASIKE( M/E Allowances)	900	398,000.00
TOM WASIKE(CDFC & STAFF Capacity building at Namsagale hotel ugunja)	901	176,000.00
TOM WASIKE(M/E Allowances)	902	128,000.00
TOM WASIKE(Public participation in project identification in the six wards)	903	545,500.00
TOM WASIKE(Monthly M/E Allowances)	904	60,000.00
TOM WASIKE CDF (Monthly M/E allowances)	938	60,000.00
TOM WASIKE CDF (Monthly M/E allowances)	939	60,000.00

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
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KATANA ZUNGI(Uwezo Training)	940	100,000.00
TOM WASIKE CDF, (Tender opening, tender evaluation,CDF Monthly allowance,communication, travelling)	942	149,900.00
TOM WASIKE CDF( Monthly M/Eallowances)	943	60,000.00
TOM WASIKE CDF( Analysis of projects)	944	398,900.00
TOM WASIKE CDF(bursary allowance, CDFC monthly allowance, communication, travelling)	945	135,000.00
TOM WASIKE CDF( Monthly M/Eallowances)	957	42,000.00
TOM WASIKE CDF(Tender opening, tender evaluation,CDF Monthly allowance,communication,travelling)	958	133,900.00
TOM WASIKE CDF(Monthly Meeting,communication, travelling)	959	81,000.00
TOM WASIKE CDF(COmmunicatin,Travelling,Courrier Services)	960	24,000.00
TOM WASIKE CDF (CDFC Special M/E Allowances)	964	190,000.00
TOM WASIKE( CDFC Exchange Visit)	975	970,000.00
JUDITH OCHORO(PMC Training)	1015	137,000.00
TOM WASIKE (Public participation in project identification in the six wards)	1016	445,000.00
TOM WASIKE (CDFC Allowances Bursary)	1022	136,000.00
TOM WASIKE (cdfc project identification)		614,900.00
JUDITH OCHORO Monthly (M/EAllowances)		60,000.00
JUDITH OCHORO(Monthly Meeting,communication, travelling)		81,000.00
JUDITH OCHORO CDF IMPREST(Public participation in project identification in the six wards)		595,000.00
JUDITH OCHORO Monthly (M/EAllowances	1038	60,000.00
JUDITH OCHORO Monthly Meeting,communication	1044	81,000.00
JUDITH OCHORO Monthly (MonthlyM/EAllowances)	1039	60,000.00
JUDITH OCHORO(Monthly Meeting,communication, travelling	1040	63,900.00
JUDITH OCHORO ( Committee Allowances, tender)	1045	102,900.00
JUDITH OCHORO(Monthly Meeting,communication, travelling)	1050	81,000.00
JUDITH OCHORO(MonthlyM/EAllowances)	1051	60,000.00
JUDITH OCHORO(Monthly Meeting,tender,communication,travelling)	1103	236,000.00
JUDITH OCHORO(CDFC Board Training at Starbuck hotel Allowances)	1104	110,000.00
JUDITH OCHORO(bursary allowance, CDFC monthly allowance, communication, travelling)	1105	182,000.00
CMC MOTOR GROUP(maintenance of the Gk landrover)	910	10,418.00
COMM OF VAT	910	357.87
CMC MOTOR GROUP(Maintenance of Gk Landrover)	1023	487,288.00

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
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KOGERO BEST MOTORS(maintenance of the Gk landrover)	1063	152,294.00
YOSUKA AGENCIES(maintenance of cdf Motorbikes)	1064	10,120.00
YOSUKA AGENCIES(maintenance of Gk landrover)	1056	129,415.00
K.P.LC CO. LTD(Provision of Electricity)		7,295.10
K.P.LC CO. LTD(provision of Electricity)		9,236.03
K.P.LC CO. LTD(provision of Electricity)		10,000.00
POSTAL COOPERATION KENYA(provision of postal services)	1057	6,960.00
YALA FILLING STATION(Supply of fuel)	758	266,200.00
YALA FILLING STATION(supply of fuel)	912	369,000.00
YALA FILLING STATION(supply of fuel)	948	200,000.00
YALA FILLING STATION(supply of fuel)	956	593,000.00
YALA FILLING STATION(supply of fuel)	1017	158,400.00
YALA FILLING STATION(supply of fuel)	1041	308,000.00
YALA FILLING STATION(supply of fuel)	1101	150,000.00
<b>TOTAL</b>		<b>9,743,884.00</b>

**COMPENSATION OF EMPLOYEES**

<b>TO WHOM PAID</b>	<b>VOUCHER NO</b>	<b>AMOUNT</b>
Equity Bank Ltd	760	107,544.00
Jaqueline Atieno Apiyo	761	10,000.00
Equity Bank Ltd	906	102,384.00
Jaqueline Atieno Apiyo	907	10,000.00
Equity Bank Ltd	920	102,384.00
Jaqueline Atieno Opiyo	921	10,000.00
Equity Bank Ltd	927	102,384.00
Ochieng Kevin Ongoma	928	10,000.00
Equity Bank Ltd	931	128,290.00
Equity Bank Ltd	937	51,809.00
Milicent Ogutu	953	7,500.00
Gloria Ochieng	953	7,500.00
Equity Bank Ltd	954	129,660.00
Equity Bank Ltd	971	129,660.00
Glory Ochieng	995	10,000.00
Millicent Ogutu	996	10,000.00
Equity Bank Ltd	1013	129,660.00
Equity Bank Ltd		129,660.00
Equity Bank Of Kenya	1034	129,660.00
Isaac Odhiambo	1035	10,000.00
Isaac Odhiambo Ouma	1042	10,000.00

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Equity Bank Of Kenya Ltd	1043	129,660.00
Isaac Odhiambo Ouma	1047	10,000.00
Equity Bank Of Kenya Ltd	1048	129,660.00
Equity Bank	1053	129,660.00
Equity Bank Ltd	1059	129,660.00
Isaac Odhiambo Ouma	1060	10,000.00
Equity Bank Ltd	1061	613,246.50
Comm Of Income Tax	760	7,941.00
Comm Of Income Tax		5,586.50
Comm Of Income Tax	920	7,941.00
Comm Of Income Tax	927	7,941.00
Comm Of Income Tax		16,175.00
Comm Of Income Tax	1034	16,175.00
Comm Of Income Tax	1043	16,175.00
Comm Of Income Tax	F.4008	14,486.00
Comm Of Income Tax	1048	16,175.00
Comm Of Income Tax	1053	16,175.00
Comm Of Income Tax	1059	16,175.00
<b>Total</b>		<b>2,630,927.00</b>

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
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**SUMMARY OF FIXED ASSETS REGISTRY**

<b>GEM CONSTITUENCY DEVELOPMENT FUND FIXED ASSET SCHEDULE ASSET</b>	<b>DESCRIPTION</b>	<b>SERIAL NO</b>	<b>USER</b>	<b>CLASS</b>	<b>COST</b>	<b>DATE OF PURCHASE</b>
CDF/181/A/003/1	Plastic Chair		Kitchen	Tangible	450	2004
CDF/181/A/003/2	Plastic Chair		Kitchen	Tangible	450	
CDF/181/A/003/3	Plastic Chair		Kitchen	Tangible	450	
CDF/181/A/003/4	Plastic Chair		Kitchen	Tangible	450	
CDF/181/A/003/5	Plastic Chair		Kitchen	Tangible	450	
CDF/181/A/003/6	Plastic Chair		Kitchen	Tangible	450	
CDF/181/A/003/7	Plastic Chair		Kitchen	Tangible	450	
CDF/181/A/003/8	Plastic Chair		Kitchen	Tangible	450	
CDF/181/E/001/1	Paper Punch		All	Tangible	250	
CDF/181/E/001/2	Paper Punch		All	Tangible	250	2004
CDF/181/E/002/1	Stapler		All	Tangible	150	
CDF/181/E/002/2	Stapler		All	Tangible	150	2004
CDF/181/F/004/1	Triton Jiko Gas Cylinder		Kitchen	Tangible	5,595	2011
CDF/181/C/001/1	Telkom Telephone Head		None	Tangible	7,200	2006
CDF/181/B/001/1	Motorcycles	GKA 253P	All	Tangible	100,000	2007
CDF/181/B/001/2	Motorcycles	GKA 201P	Chairman	Tangible	100,000	
CDF/181/G/001/1	Computer	CNC7090ZCB	All	Tangible		2009
CDF/181/G/001/2	Cpu	3CB81727ZH	All	Tangible		2009

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CDF/181/G/001/3	Printer	HP LASERJET PIC	Florence Onyango	Tangible		2009
CDF/181/G/001/4	Hp Probook 4510s Vista/Xp	CNU93576JZ	All	Tangible	70,000	2009
CDF/181/G/001/5	Mouse Rectangular		All	Tangible	500	2009
CDF/181/G/001/6	Computer	CNC001PT65	Tom Wasike	Tangible	DONATED	2010
CDF/181/G/001/7	Printer	CNCJG46746	Tom Wasike	Tangible	DONATED	2010
CDF/181/G/001/8	Cpu	CZC00636MS	Tom Wasike	Tangible	DONATED	2010
CDF/181/G/001/9	Power Com	40075090905	Tom Wasike	Tangible	DONATED	2010
CDF/181/H/001/1	Land rover		Seth O. Okach	Tangible	5,148,122.00	2010
CDF/181/A/001/1	Conference Table		Chairman's Room	Tangible	3,500	2005
CDF/181/A/001/2	Computer Table		Tom Wasike	Tangible	2,000	2009
CDF/181/A/001/3	Computer Table		Sheila Ochieng'	Tangible	2,000	2011
CDF/181/A/002/1	Desk With Lockers		Donated	Tangible	3,200	2005
CDF/181/A/002/2	Desk With Lockers		Donated	Tangible	3,200	2005
CDF/181/A/002/3	Desk With Lockers		Donated	Tangible	3,000	2005
CDF/181/A/002/4	Desk With Lockers		Donated	Tangible	3,000	2005
CDF/181/A/002/5	Desk With Lockers		Donated	Tangible	3,000	
CDF/181/A/002/6	Desk With Lockers		Donated	Tangible	1,500	2005
CDF/181/F/001/1	Wooden Cabinet With 8 Lockers		Store	Tangible	4,500	2005
CDF/181/F/002/2	Wooden File Shelves		Store	Tangible	2,000	2005
CDF/181/F/003/1	Filling Cabinet With Locking Bar		Chairman's Room	Tangible	13,995	2009
CDF/181/F/003/2	Tender Box		CDF Office	Tangible	2,000	2009

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
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CDF/181/A/	Conference Table			Chairman's Office	Tangible	17,931.04	2011
CDF/181/A/	Desk			Florence Onyango	Tangible	7,732.76	2011
CDF/181/A/	Desk			Joseph Odhiambo	Tangible		2011
CDF/181/A/	Desk			Sheila Ochieng'	Tangible		2011
CDF/181/A/	Desk			Charles Apudo	Tangible		2011
CDF/181/A/	Desk			Samson Ogolla Onyango	Tangible		2011
CDF/181/A/	Conference Table			Tom Wasike	Tangible	15,422.41	2011
CDF/181/A/	Filling Cabinet With Lockers			CDF Office	Tangible	14,181.04	2011
CDF/181/A/	Hp Compaq 620 Laptop System			Charles Apudo	Tangible	51,500	2011
CDF/181/A/	Coat Hunger			Chairman's Office	Tangible	1,950	2011
CDF/181/A/	Kyceria Taikafa 180 Copier			All	Tangible	108,500	2011
CDF/181/A/	Motorcycle		GKB 455G	Joseph Odhiambo	Tangible		2015
CDF/181/A/	Motorcycle		GKB 454G	Joseph Oloo	Tangible		2015
CDF/181/A/	Motorcycle		GKB 443G	Office	Tangible		2015
CDF/181/A/	Motorcycle		GKB 442G	Judith Wajewa	Tangible		2015
CDF/181/A/	Motorcycle		GKB 451G	Gladys Jumba	Tangible		2015
CDF/181/A/	Motorcycle		GKB 453G	Barck Okuon	Tangible		2015
CDF/181/A/	Motorcycle		GKB 452G	Stephen Awuor	Tangible		2015
CDF/181/A/	Stapler			All	Tangible		2015
CDF/181/A/	Stapler			Sheila Ochieng'	Tangible		2015
CDF/181/A/	Stapler			Charles Apudo	Tangible		2015
CDF/181/A/	Giant Stapler (Kangaro)		HD-23S24	All	Tangible		2015

**CONSTITUENCIES DEVELOPMENT FUND – GEM CONSTITUENCY**  
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CDF/181/A/	Giant Punch (Kangaro)	DP-540	Tom Wasike	Tangible	2015
CDF/181/A/	IPad		Tom Wasike	Tangible	2015
CDF/181/A/	Paper Punch (KANGARO)	DP-540	Charles Apudo	Tangible	2015
CDF/181/A/	Laptop		Sheila Ochieng'	Tangible	2015
CDF/181/A/	Laptop Bags (2)		Tom Wasike/ Sheila Ochieng'	Tangible	2015
CDF/181/A/	Laptop Charger		Tom Wasike	Tangible	2015
CDF/181/A/	Computer		Sheila Ochieng'	Tangible	2015
CDF/181/A/	Laptop		All	Tangible	2014
CDF/181/A/	Filling Cabinet With Lockers		Accounts Office	Tangible	
CDF/181/A/	Laptop		Charles Apudo	Tangible	2016
CDF/181/A/	IPad		All	Tangible	2016
CDF/181/A/	Laptop Bag		All	Tangible	2016

Prepared by Self date 1/9/16

Confirmed by [Signature] date 1/9/16

