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OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
SUNA EAST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015





CONSTITUENCY DEVELOPMENT FUND- SUNA EAST CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2015**

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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT	1
II. FORWARD BY THE CABINET SECRETARY	3
III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES	5
IV. STATEMENT OF RECEIPTS AND PAYMENTS	6
V. STATEMENT OF ASSETS.....	7
VI. STATEMENT OF CASHFLOW	8
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	9
VIII. SIGNIFICANT ACCOUNTING POLICIES.....	11
IX. NOTES TO THE FINANCIAL STATEMENTS.....	26

CONSTITUENCY DEVELOPMENT FUND- SUNA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. 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 *Constituencies Development Fund*.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Peter Agoi Kibisu
3.	Accountant	Isaac Atoni Koroso
4.		

(d) Fiduciary Oversight Arrangements

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

(e) SUNA EAST CDF Headquarters

P.O. Box 923-40400
CDF Building
Posta-Ngege Road
SUNA- MIGORI, KENYA

(f) SUNA EAST CDF Contacts

E-mail: cdfsunaeast.go.ke

Website: www.go.ke

(g) SUNA EAST CDF Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

2. Co-operative Bank of Kenya
P.O. Box
Suna Migori 40400
Migori .

(h) Independent Auditors

Auditor General
Kenya National Audit Office
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

CONSTITUENCY DEVELOPMENT FUND- SUNA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

**FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND
COMMITTEE (CDFC)**

I have the pleasure to forward to you the reports and financial statements for the financial year ended 30th June 2015 for Suna East CDF.

The budget performance for the financial year 2014-2015 has been dismissal as most of the funds from the CDF board has been received small amounts and several disbursement has been done within the financial and still up to now the board is yet to disburse some funds in the constituency. This has seriously affected our project implementation in the constituency as we are forced either to affect some sectors or do partial funding. Such kind of funding is subject to enormous challenges both politically and economically.

The CDF has given the local community to come up with their ways in terms of projects to address their own development problems.

Has led to initiation of development projects at the local level thereby enhancing financial resources at the grass root level thus empowering the communities economically. There has been enhanced access to health care services in the rural areas where dispensaries and health centres have been constructed. The education infrastructure has been expanded through construction and rehabilitation of classrooms and improvement accessibility to education. Needy students have been enabled to acquire education especially in secondary schools.

CDF has led to the improvement of infrastructure in rural areas by easing accessibility and improvement of transport and communication thus more rural access roads, feeder roads, erection of bridges and improvement of drainage systems.

There has been improvement in security by construction of police posts and installation of solar lights in various market centres.

Due to the court ruling of the unconstitutionality of the CDF, there has been fear of the dissolution of the CDF from the community members, parents and students who see CDF as the only available devolved unit that is ready to listen and help and in most cases God send. Most members of the community are not able to differentiate between CDF and county government. This is due to the introduction of devolved system of government, this has led to competition between the CDF fraternity and county governments in terms of projects.

The CDF has faced a myriad of challenges in its implementation of the CDF projects such as

CONSTITUENCY DEVELOPMENT FUND- SUNA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

- delay in disbursement of the funds from the CDF Board in which the board should hasten and make sure funds are disbursed to the constituencies on time
- Piecemeal release of the funds from the CDF board. The board should ensure the funds are released twice in each financial year
- Minimal civic education on CDF matter by the project management committees. Although the CDF board and committees have done the best in providing and educating the project management committees, there is still a lot to be done on awareness of CDF and its operations as most of them are either illiterate or semi illiterate.
- Duplication of projects from the county governments. The CDF act stipulates clearly that there should be the county project committee which harmonises projects from the county and constituencies to avoid duplication. But this committee seems to be non-existence as suspicion and misunderstanding between the members of parliament and governors blossoms. This has led to competition between counties and CDF continues. The CDF should deal with national government functions and leave all devolved dockets to the county government,



CHAIRMAN CDFC

CONSTITUENCY DEVELOPMENT FUND- SUNA EAST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015

II. STATEMENT OF CDF 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 CDF. 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 *Suna East CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year ended on June 30, 2015. 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 *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 *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 *Suna East CDF* accepts responsibility for the *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 the *CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2015, and of the *CDF's* financial position as at that date. The Accounting Officer charge of the *Suna East CDF* further confirms the completeness of the accounting records maintained for the *CDF*, which have been relied upon in the preparation of the *CDF's* financial statements as well as the adequacy of the systems of internal financial control.

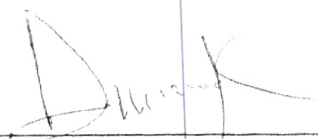
The Accounting Officer in charge of the *Suna East CDF* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *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 *CDF's* financial statements were approved and signed by the Accounting Officer on Sept 2015
2015.



Fund Account Manager



Chairman CDFC

REPUBLIC OF KENYA

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NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – SUNA EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Suna East set out on pages 6 to 19, which comprise the statement of financial assets as at 30 June 2015, statement of receipts and payments, statement of cash flows, 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 8 of the Public Audit Act, 2003. 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 7 of the Public Audit Act, 2003.

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 9 of the Public Audit Act, 2003 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 Audit 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

Constituencies Development Fund - Suna East Constituency - Reports and Financial Statements for the year ended 30 June 2015

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 audit opinion.

Basis for Qualified Opinion

Committee Expenses

Included in the figure for Committee expenses of Kshs. 10,656,500 were expenses amounting to Kshs. 2,250,000 for Monitoring and evaluation whose payment vouchers did not have relevant supporting documents. Consequently, propriety of this expenditure could not be ascertained.

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 Constituencies Development Fund - Suna East Constituency as at 30 June 2015, and of its financial performance and its cash flows for the year ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Constituencies Development Fund Act, 2013.

Other Matter

Budget Performance Analysis

The Constituency Fund budgeted to spend Kshs.103,459,274 during the year. However, it spent Kshs.127,477,225 overshooting the budget by Kshs.24,017,951 which translates to 123% absorption of funds as analyzed below:-

Project	Amount allocated (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure (Kshs)	% Absorption
Administration	9,590,811	16,024,431	6,433,620		167%
Emergency	5,400,259	7,020,000	1,619,741		130%
Sports	2,020,180	1,380,000		640,180	68%
Environment	2,020,180	1,323,657		696,523	66%
Bursary	22,752,254	32,789,000	10,036,746		144%

Primary Schools	11,850,000	14,950,000	3,100,000		126%
Secondary Schools	8,925,590	9,350,000	424,410		105%
Roads and Bridges	28,500,000	22,809,086		5,690,914	80%
Water	-	10,381,051	10,381,051		
Electricity	-	1,700,000	1,700,000		
Health	-	4,800,000	4,800,000		
Construction of buildings	-	450,000	450,000		
Security	12,400,000	4,500,000		7,900,000	36%
Total	103,459,000	127,477,225	38,945,568	14,927,617	123%

The following observations were made:-

- i. There was over expenditure in budget items totaling to Kshs. 38,945,568 and under expenditure in 4 totaling to Kshs.14,927,617 without justifying reasons.
- ii. Expenditure totaling Kshs.17,331,051 that was not budgeted for was incurred on water, electricity, construction of buildings and Health projects.
- iii. Cash available for projects for the year totaled to Kshs.119,556,026 comprising of cash balance brought forward from previous year of Kshs.41,389,998 and receipts during the year totaling to Kshs.78,166,028. Cash in bank was Kshs.37,463. However, payments for projects amounted to Kshs.127,477,225, resulting to an expenditure of Kshs.7,921,199 whose source was not discloses.
- iv. Delayed implementation of projects deny the public from accessing services they deserve, meaning that the CDF may fail to achieve the objective of addressing poverty at grassroots levels and development for the Constituency.



FCPA Edward R. O. Ouko, CBS
Auditor- General

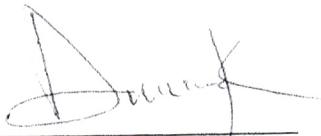
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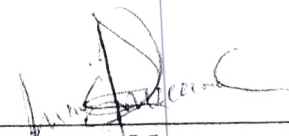
18 October 2016

CONSTITUENCY DEVELOPMENT FUND- SUNA EAST CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015****STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	78,166,027.50	74,165,608.00
TOTAL RECEIPTS		78,166,027.50	74,165,608.00
PAYMENTS			
Compensation of employees	2	1,797,109.90	388,876.30
Use of goods and services	3	3,505,100.80	791,395.40
Committee Expenses	4	10,656,500.00	1,884,000.00
Transfers to Other Government Units	5	29,100,000.00	1,850,000.00
Other grants and transfers	6	81,902,794.75	25,186,114.00
Social Security Benefits	7	65,720.00	-
Acquisition of Assets	8	450,000.00	2,675,224.00
TOTAL PAYMENTS		127,477,225.45	32,775,609.70
SURPLUS/DEFICIT		(49,311,197.95)	41,389,998.30

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SUNA EAST CDF financial statements were approved on July 1, 2015 and signed by:



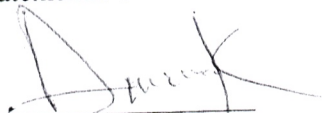
Chairman - CDFC

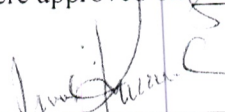
Fund Account Manager

CONSTITUENCY DEVELOPMENT FUND- SUNA EAST CONSTITUENCY**Reports and Financial Statements
For the year ended June 30, 2015****STATEMENT OF ASSETS**

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	37,463.35	41,389,998.30
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
TOTAL FINANCIAL ASSETS		37,463.35	41,389,998.30
REPRESENTED BY			
Fund balance b/fwd 1st July 2014	13	41,389,998.30	-
Surplus/Deficit for the year		(41,352,534.95)	41,389,998.30
Prior year adjustments	14	-	-
NET LIABILITIES		37,463.35	41,389,998.30

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SUNA EAST CDF financial statements were approved on 21 Sept 2015 and signed by:


Chairman - CDFC


Fund Account Manager


CONSTITUENCY DEVELOPMENT FUND- SUNA EAST CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2015**


STATEMENT OF CASHFLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	78,166,027.50	74,165,608.00
Payments for operating expenses			
Compensation of Employees	2	1,797,109.90	388,876.00
Use of goods and services	3	3,505,100.80	791,395.00
Committee Expenses	4	10,656,500.00	1,884,000.00
Transfers to Other Government Units	5	29,100,000.00	1,850,000.00
Other grants and transfers	6	81,902,794.75	25,186,114.70
Social Security Benefits	7	65,720.00	-
Net cash flow from operating activities		-48,861,197.95	44,065,222.30
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	450,000	2,675,224.00
Net cash flows from Investing Activities		450,000.00	2,675,224.00
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year		41,389,998.30	
Cash and cash equivalent at END of the year		37,463.35	41,389,998.30

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The SUNA EAST CDF financial statements were approved on 8 Sept. 2015 and signed by:



Chairman CDFC



Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – SUNA EAST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015

III. 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						53
Transfers from CDF Board	106,189,274.00	41,389,998.30	147,579,272.30	78,166,027.50	69,413,244.80	
PAYMENTS						
Compensation of Employees	2,204,776.00	732,810.20	2,937,586.20	1,797,109.90	1,140,476.30	61
Use of goods and services	3,630,835.00	357,460.00	3,988,295.00	3,505,100.80	483,194.20	88
Committee Expenses	3,200,000.00	4,355,580.00	7,555,580.00	10,656,500.00	(3,100,920.00)	141
Transfers to Other Government Units	21,275,590.00	19,054,000.00	40,329,590.00	29,100,000.00	11,229,590.00	72
Other grants and transfers	67,472,614.00	16,440,148.10	83,912,762.10	81,902,794.75	2,009,967.35	98
Social Security Benefits	55,200.00	-	55,200.00	65,720.00	(10,520.00)	119
Acquisition of Assets	2,950,000.00	450,000.00	3,400,000.00	450,000.00	2,950,000.00	13
Other Payments	5,400,259.00	-	5,400,259.00	-	5,400,259.00	0
TOTALS	106,189,274.00	41,389,998.30	147,579,272.30	127,477,225.45	20,102,046.85	

Underutilisation in the above statement of appropriation was due to the fact that disbursement funds from the CDF Board was in piecemeal such that some sectors of priority were considered first leaving other areas being underfunded. Overutilization of other areas was due to the balances that were brought forward from the previous year, whereas the sectors had not been funded and in addition to the following year funding of the same sector.

The SUNA EAST CDF financial statements were approved on 5th Sept. 2015 and signed by:

Chairman CDF

Fund Account Manager

NATIONAL GOVERNMENT ENTITY - (SUNA EAST CDF)
Reports and Financial Statements
For the year ended June 30, 2014 .

IV. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. 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 *CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

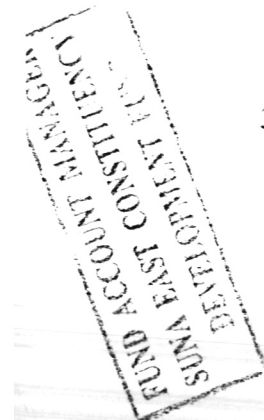
The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *CDF*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the *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 *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.



NATIONAL GOVERNMENT ENTITY - (SUNA EAST CDF)

Reports and Financial Statements

For the year ended June 30, 2014 .

4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

NATIONAL GOVERNMENT ENTITY - (SUNA EAST CDF)

Reports and Financial Statements

For the year ended June 30, 2014 .

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 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.

6. 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 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 CDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. 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, 2015.

FUND ACCOUNT MANAGER
SUNA EAST CONSTITUENCY
DEVELOPMENT FUND

NATIONAL GOVERNMENT ENTITY - (SUNA EAST CDF)
Reports and Financial Statements
For the year ended June 30, 2014 .

NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2014 - 2015 Kshs	2013 - 2014 Kshs
AIE NO A750408	7,300,000.00	2,000,000.00
AIE NO A759356	19,302,318.50	27,666,243.00
AIE NO A796675	9,000,000.00	44,499,365.00
AIE NO A796875	15,961,391.00	-
AIE NO A797103	26,602,318.50	-
	78,166,028.00	74,165,608.00

M. S. K.

FUND ACCOUNT MANAGER
 SUNA EAST CONSTITUENCY
 DEVELOPMENT FUND

2. COMPENSATION TO EMPLOYEES

Description	2014 - 2015 Kshs	2013- 2014 Kshs
Basic wages of contractual employees	1,797,109.90	388,876.30
Total	1,797,109.90	388,876.30


NATIONAL GOVERNMENT ENTITY - (SUNA EAST CDF)
Reports and Financial Statements
For the year ended June 30, 2014 .

3. USE OF GOODS AND SERVICES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Utilities, supplies and services	474,300.00	-
Communication, supplies and services	333,303.80	57,145.00
Domestic travel and subsistence	259,000.00	95,000.00
Hospitality supplies and services		70,000.00
Specialized materials and services	300,015.00	
Office and general supplies and services	881,290.00	154,100.00
Fuel ,oil & lubricants	899,449.00	200,000.00
Routine maintenance – vehicles and other transport equipment	357,743.00	
Total	3,505,100.80	576,245.00

4. COMMITTEE EXPENSES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Other committee expenses	6,549,500.00	550,000.00
Committee allowance	4,107,000.00	1,334,000.00
TOTAL	10,656,500.00	1,884,000.00

Misc

FUND ACCOUNT MANAGER
SUNA EAST CONSTITUENCY
DEVELOPMENT FUND

NATIONAL GOVERNMENT ENTITY - (SUNA EAST CDF)
Reports and Financial Statements
For the year ended June 30, 2014 .

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Transfers to primary schools	14,950,000.00	1,850,000.00
Transfers to secondary schools	9,350,000.00	-
Transfers to Health institutions	4,800,000.00	-
TOTAL	29,100,000.00	1,850,000.00

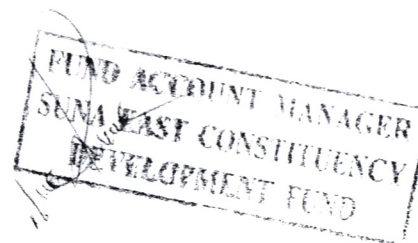
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FUND ACCOUNT MANAGER
SUNA EAST CONSTITUENCY
DEVELOPMENT FUND

NATIONAL GOVERNMENT ENTITY - (SUNA EAST CDF)
Reports and Financial Statements
For the year ended June 30, 2014 .

6. OTHER GRANTS AND OTHER PAYMENTS

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Bursary -Secondary	14,803,000.00	15,954,000.00
Bursary -Tertiary	8,598,000.00	-
Bursary-Universities	9,388,000.00	-
Mocks & CAT	-	-
water	10,381,051.00	2,382,114.00
Agriculture (food security)	-	-
Electricity projects	1,700,000.00	-
Security	4,500,000.00	2,000,000.00
Roads	22,809,086.75	-
Sports	1,380,000.00	1,380,000.00
Environment	1,323,657.00	-
Emergency Projects (specify)	7,020,000.00	-
Total	81,902,794.75	21,716,114.00



7. SOCIAL SECURITY BENEFITS

	2014 - 2015	2013 - 2014
	Kshs	Kshs
Employer contribution to NSSF	51,200.00	-
Employer contribution to NHIF	14,520.00	-
Total	65,720.00	-

NATIONAL GOVERNMENT ENTITY - (SUNA EAST CDF)
Reports and Financial Statements
For the year ended June 30, 2014 .

8. ACQUISITION OF ASSETS

Non-Financial Assets	2014- 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	450,000.00	2,675,224.00
Total	450,000.00	2,675,224.00

9. BANK BALANCES (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	Account Number	2014 - 2015	2013 - 2014
KSHS		Kshs (30/6/2015)	Kshs (30/6/2014)
<i>Cooperative Bank, MIGORI Branch</i>	<i>01120481849500</i>	37,463.35	41,389,998.30
Total		37,463.35	41,389,998.30

10. BALANCES BROUGHT FORWARD

	2014 - 2015	2013 - 2014
	Kshs	Kshs
	(1/7/2014)	(1/7/2013)
Bank accounts	41,389,998.30	-
Cash in hand	-	-
Imprest	3,470,000.00	-
Total	44,859,998.30	-

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FUND ACCOUNT MANAGER
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NATIONAL GOVERNMENT ENTITY - (SUNA EAST CDF)
Reports and Financial Statements
For the year ended June 30, 2014 .

OTHER IMPORTANT DISCLOSURES

11.1: PENDING ACCOUNTS PAYABLE		
	2014 - 2015	2013 - 2014
	Kshs	Kshs
Construction of buildings	2,400,000.00	-
Construction of civil works	8,600,000.00	-
TOTAL	11,000,000.00	-

11.2 OTHER PENDING PAYABLES

	Kshs	Kshs
Amounts due to other Government entities (Annex 2)	9,625,590.00	-
Amounts due to other grants and other transfers (Annex 2)	4,020,180.00	-
	13,645,770.00	-

FUND ACCOUNT MANAGER
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