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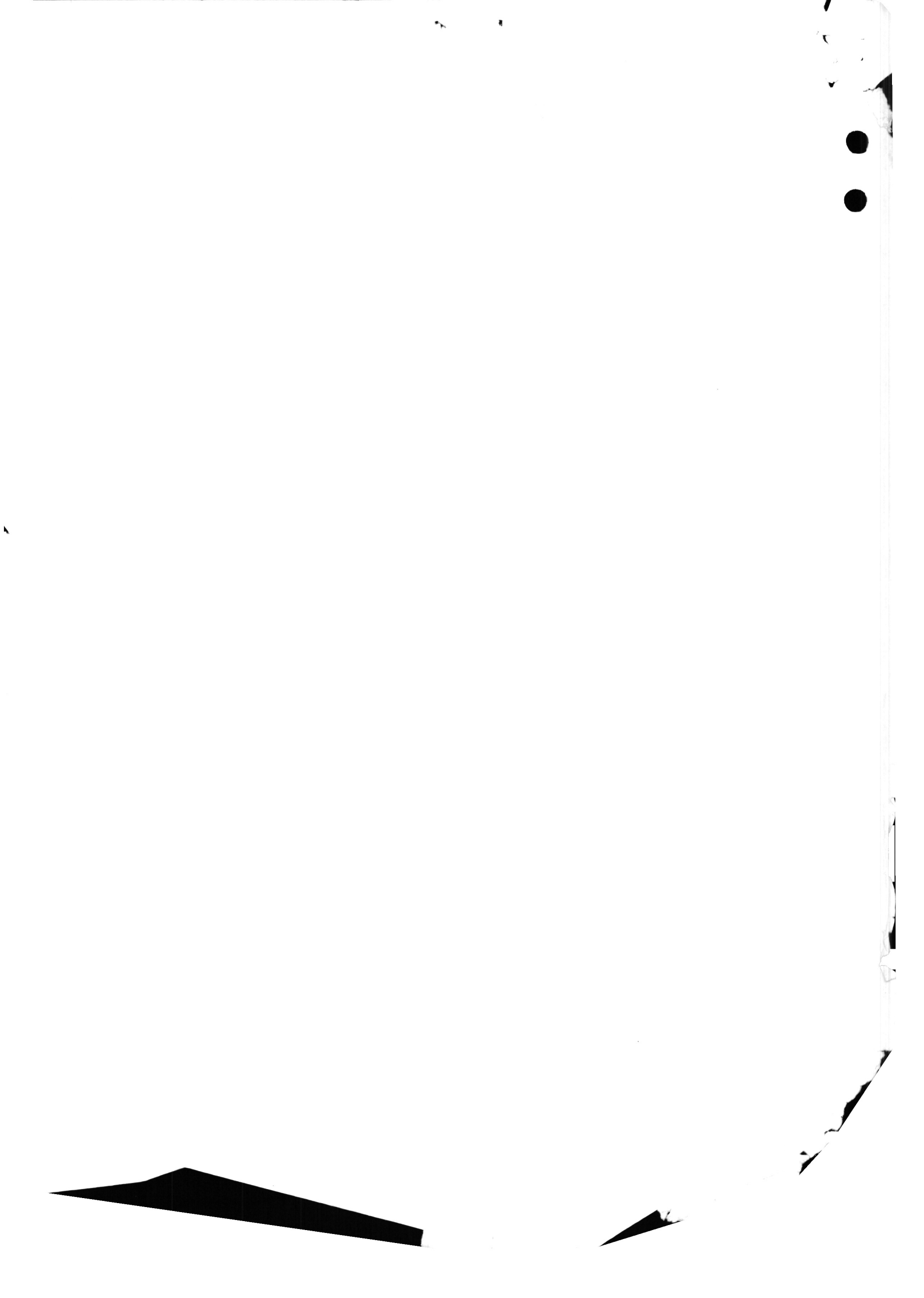


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REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
SUNA WEST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015



REPUBLIC OF KENYA

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SUNA WEST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015





4TH SEPTEMBER 2015



CONSTITUENCIES DEVELOPMENT FUND – SUNA WEST

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)

SUNA WEST N.A.S.-GDF
P.O. Box 75 - 40020
P.O. Box 75 - 40020

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SHIRLEY WEST II, C.A.
100 WYATT BLVD
P.O. BOX 76 - 40200, INDCORP

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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

The *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.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Bernard Otieno Konya
3.	District Accountant	Isaac Atoni

(d) Fiduciary Oversight Arrangements

List the CDFC as gazzetted

- | | | |
|---------------------------------|-----------------------|------------|
| 1. Mr. Michael Okombo | Male nominee | Chairman |
| 2. Mr. Kennedy Otieno Lusana | Male nominee | Secretary |
| 3. Mr. Glen B. Odada | Male nominee | Member |
| 4. Mr. Isiaiah Miruka | Male nominee (Youth) | Member |
| 5. Mrs. Rose L. Odhiambo | Female nominee | Member |
| 6. Mr. Matiku Salim | Member nominee (PWLD) | Member |
| 7. Mrs. Julita Obuya | Female nominee | Member |
| 8. Mrs. Julian Otieno | Female nominee | Member |
| 9. National Government official | | Member |
| 10. Mr. Bernard Konya | officer of Board | Ex-Officio |
| 11. Hon. Joseph Obiro Ndiege | Area MP | Ex-Officio |

(e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 550-00100
Bondo Nyironge
SUNA MIGORI

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254) 720 592929
E-mail: sunawest@cdf.go.ke
Website: www.go.ke

(g) Entity Bankers

Constituency CDF main banker (Cooperative Bank, Migori, account number and address)

1. Cooperative Bank
Migori Branch
A/C No. 01120481845200
P.O Box 481-40400
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

SUNA MIGORI
P.O. Box 550-00100
Bondo Nyironge
Migori

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

The Fund Account Manager in charge of the Suna West *CDF* is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency 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 constituency; (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 constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the Suna west *CDF* accepts responsibility for the Constituency'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) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Suna West *CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2015, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Suna West *CDF* further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Suna West *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency'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 Fund Account Manager confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Suna West *CDF* financial statements were approved and signed on 4th September, 2015.



Glen Odada
Ag.Chairman - CDFC



Benard Konya
Fund Account Manager

SUNA WEST CDF
FUND ACCOUNT MANAGER
P.O. BOX 10000 NAIROBI

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - SUNA WEST 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 West Constituency set out on page 6 to 18, which comprise the statement of assets as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, summary statements of appropriation recurrent and development 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 judgement, including the assessment of the risks of material misstatement of

Report of the Auditor-General on Constituencies Development Fund - Suna West Constituency – Reports and Financial Statements for the year ended 30 June 2015

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 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 adverse audit opinion.

Basis for Adverse Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Variances in Comparative Figures

The figures in the audited financial statements of the 2013/2014 financial year differ with comparative figure in the 2014/2015 financial statements as analyzed below:

Item	Figure as per 2013/14 financial statements	Comparative figure as per 2014/15 financial statements	Variance
	Kshs.	Kshs.	Kshs.
Surplus/Deficit for the year (statement of assets)	24,482,303	21,758,083	2,724,220
Bank balances	24,158,083	43,464,041.65	19,305,958.65

No plausible explanation has been provided for the discrepancy.

1.2 Fund Balance Brought Forward

Included in the statement of assets is the Fund balance brought forward from the previous year totalling to Kshs.45,946,346. However, the balance was at variance with the opening cash and cash equivalent balance of KShs.24,482,303 reflected in the statement of cash flows. Consequently, the accuracy of the Fund balance brought forward from previous year could not be determined.

2.0 Committee Expenses

Included in the committee expenses balance of Kshs.4,051,400 were payment vouchers totaling Kshs.1,268,200 which were however not presented for audit review and verification. Consequently we could not confirm the propriety of the expenditure amounting to Kshs.4,051,400.

3.0 Transfers to Other Government Entities

The statement of receipts and payments reflect transfers to other government entities totalling to Kshs.30,790,000. However payments vouchers for expenditure totalling to Kshs.14,270,000 were not presented for audit verification.

In the circumstance, the propriety of the transfers to other government entities amounting to Kshs.14,270,000 could not be confirmed.

4.0 Use of Goods and Services

Included in the statement of receipts and payments is use of goods and services balance of Kshs.1,134,081. However, supporting schedules presented for audit reflected expenditure totalling Kshs.2,155,832 and thus left expenditure amounting to Kshs.1,021,751 unexplained.

In the circumstances, the propriety of expenditure on use of goods and services could not be confirmed.

5.0 Other Grants and Transfers

Other grants and transfers in the statement of receipts and payments reflects balance of Kshs.70,573,507. However, a payment of Kshs.700,000 for Marabiko-Kioru-Kokendi road project was not included in the ledger balance for roads and bridges amounting to Kshs.20,213,515 thereby understating the balance by a similar amount.

In the circumstance, the propriety of the expenditure under other grants and transfers could not be confirmed.

6.0 Understatement of Bursaries

Included in other grants and transfers balance of Kshs.70,573,507 was an amount of Kshs.21,785,533 paid as bursaries. However payments computed from payment vouchers presented for audit amounted to Kshs.32,789,000 thus resulting in unaccounted for expenditure totalling Kshs.11, 003,467.

7.0 Security Projects

Included in the security projects balance of Kshs.11,339,000 was a payment amounting to Kshs.1,000,000 made vide payment voucher No 227 and cheque No. 4775 for Oruba Administration Police Post which was however not presented for audit review and verification. As a result the propriety of the expenditure could not be confirmed.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the financial position of Constituencies Development Fund-Suna West Constituency as at 30 June 2015, 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 do not comply with the Constituencies Development Fund Act, 2013.

Other matter

1. Budget Performance Analysis

The Constituency Fund budgeted to spend Kshs.94,689,607 during the year but spent Kshs.107,950,489, and thus exceeded the budget by Kshs.13,260,882 as analyzed below:

Project	Amount allocated (Kshs)	Actual Expenditure (Kshs)	Over Expenditure (Kshs)	Under Expenditure	% Absorption
Administration	9,967,064	6,586,982		3,380,082	66%
Emergency	5,400,259	6,530,448	1,130,189		121%
Sports	2,103,792	1,493,420		610,372	71%
Environment	2,103,792	2,487,556	383,764		118%
Bursary	14,778,442	21,785,533	7,007,091		147%
Mocks and CAT	1,000,000	1,000,000	0		100%
Primary schools	7,650,000	5,200,000		2,450,000	68%
Secondary schools	11,250,000	18,340,000	2,100,000		163%
Health	5,150,000	7,250,000	5,400,000		141%
Water	5,150,000	10,550,000	5,400,000		205%
Electricity	4,567,491	5,500,000	932,509		120%
Roads and Bridges	18,718,700	11,887,550		6,831,150	64%
Security	5,000,000	9,339,000	4,339,000		187%
CDFC Motor vehicle	1,397,510	0		1,397,510	0%
Motorcycles	452,557	0		452,557	0%
Total	94,689,607	107,950,489	26,692,553	6,440,454	114%

The following audit observations were made in relation to the expenditure:

- i. There was over expenditure in eight (8) budget items totaling to Kshs.26,692,553 and under-expenditure in five (5) items totaling Kshs.6,440,454. No explanation was provided for the anomalies.
- ii. Purchase of motorcycles and payment for motor vehicles budgeted for were not implemented.

- iii. Cash available for projects for the year totaled to Kshs.119,167,960, comprising of cash balance brought forward from previous year of Kshs.24,482,303 and receipts during the year totaling to Kshs.94,685,657. Payments for projects amounted to Kshs.107,950,489, resulting in a surplus of Kshs.11,217,471. However, cash-in-bank and outstanding imprests at the closure of the financial year amounted to Kshs.712,057.50, leading to unexplained variance of Kshs.10,505,413 that should have been part of the bank balance at year end. This amount has not been accounted for.
- iv. Delayed implementation of projects denies the public services they deserve. Failure to absorb all funds means that the CDF may fail to achieve the objective of addressing poverty at grassroots level and development needs for the Constituency including elimination.

2. Lack of Monitoring and Evaluation Reports and Project Returns

Payment vouchers Monitoring and Evaluation reports and Project returns for projects on which expenditure totalling to Kshs.15,690,000 as shown below were not presented for audit :

Pv No	Payee	Department	Description	Amount (Kshs.)	Required
155 147 142	Bondo Nyironge Sec School	Schools	Construction of laboratory	540,000 600,000 500,000	Monitoring and Evaluation reports of the projects
800	Mubachi Sec School	Schools	Construction of laboratory	1,500.000	Monitoring and Evaluation reports of the projects
201	Oruba Secondary School	Schools	Purchase of school bus	3,000.000	Project returns
226	Migori Township Sec School	Schools	Construction of laboratory	1,500.000	Monitoring and Evaluation reports of the projects
206	Nyanko Primary School	Schools	Construction of classroom	450,000	Monitoring and Evaluation reports of the projects
149 26 227	Soko Dam	Water	Construction of water pan	3,00,0000 1,000,000 1,500,000	Monitoring and Evaluation reports of the projects
152 213	God Kwer	Water	Construction of water pan	1,500.000 1,600,000	Monitoring and Evaluation

					reports of the projects
103 28	Bondo Nyironge Water project	Water	Rehabilitation of Borehole	500,000 500,000	Monitoring and Evaluation reports of the projects
207 203 138	Kitbul Dispensary	Health	Construction of Dispensary	800,000 400,000 1,800,000	Project returns
	Onyinjo bridge	Roads	Construction of bridge	5,500,000	Certificate of completion
			Total	15,690,000	

In the absence of the monitoring and evaluation reports and project expenditure returns, it has not been possible to verify whether the projects were supervised/implemented effectively.

3. Omission of Works in the Bill of Quantities

Project verification done on 25 January 2016 on various projects revealed that some items in the Bill of Quantities had been omitted or varied as follows;

i) Kitbul Dispensary

The contract provided for gauge 28 pre-painted iron sheets but the contractor roofed the building with gauge 30 iron sheets.

ii) Mubachi Secondary School - Construction of Laboratory

The contract provided 28 gauge –pre painted galvanized corrugated iron sheets but the contractor used 30 gauge iron sheets. The contract also provided for eleven (11) windows of size 2300mm by 1250mm high but the contractor installed seven (7) windows.

iii) Migori Township Secondary School - Construction of Laboratory;

The contract provided for 28 gauge –pre painted galvanized corrugated iron sheets but the contractor roofed with 30 gauge iron sheets. The contract further provided for eleven (11) windows size 2300mm by 1250mm high windows but the contractor has installed seven (7) windows only.

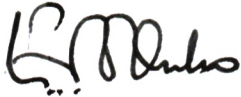
Cost savings made by the contractor were not transferred to the projects since full contract sums were paid.

iv) Statement of Cash Flows

The statement of cash flows reflects cash and cash equivalents at end of the year totalling to Kshs.11,217,424.50. However, the balance of Kshs.712,057.50 is at variance with that

shown in the statement of assets resulting in unreconciled balance of Kshs.23,770,245.50. Further, cash and cash equivalents closing balance for 2013/2014 of Kshs.43,076,203.50 and which is also the opening balance for 2014/2015 was inaccurately brought forward as Kshs.24,482,303 leading to unexplained variance of Kshs.31,858,779.

My opinion is not qualified in respect of these matters.



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

Nairobi

29 November 2016

I. STATEMENT OF RECEIPTS AND PAYMENT

I. STATEMENT OF RECEIPTS AND PAYMENTS			
	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	94,685,656.50	73,360,562
Proceeds from Sale of Assets	2		
Other Receipts	3	-	
TOTAL RECEIPTS		94,685,656.50	73,360,562
PAYMENTS			
Compensation of employees	4	1,384,701.00	858,843
Use of goods and services	5	1,134,081.00	1,407,400
Committee Expenses	6	4,051,400.00	4,049,747
Transfers to Other Government Units	7	30,790,000.00	10,346,096
Other grants and transfers	8	70,573,507.00	24,099,865
Social Security Benefits	9	16,800.00	16,800
Acquisition of Assets	10	-	8,009,510
Other Payments	11	-	-
TOTAL PAYMENTS		107,950,489.00	51,602,479
SURPLUS/DEFICIT		(13,264,832.50)	21,758,083

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Suna West CDF financial statements were approved on 4th September, 2015 and signed by:



Glen Odada
Chairman - CDFC



Benard Konya
Fund Account Manager

SUNA WEST CDF
10th FLOOR, SUNA WEST CDF
P.O. BOX 111, JIJEN, MICHORI

II. STATEMENT OF ASSETS			
	Note	2014-2015	2013-2014
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	24,962.50	43,464,041.65
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	687,095.00	2,482,304.00
TOTAL FINANCIAL ASSETS		712,057.50	45,946,345.65
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	45,946,345.65	43,076,203.65
Surplus/Defict for the year		(13,264,832.50)	-
Prior year adjustments	14	-	-
NET LIABILITIES		32,681,513.15	43,076,203.65

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Suna West CDF financial statements were approved on 4th September, 2015 and signed by:



Benard Konya
Fund Account Manager



ag. Chairman
Glen Odada

SUNA WEST CDF
200001-200002-200003-200004-200005-200006-200007-200008-200009-200010-200011-200012-200013-200014-200015-200016-200017-200018-200019-200020-200021-200022-200023-200024-200025-200026-200027-200028-200029-200030-200031-200032-200033-200034-200035-200036-200037-200038-200039-200040-200041-200042-200043-200044-200045-200046-200047-200048-200049-200050-200051-200052-200053-200054-200055-200056-200057-200058-200059-200060-200061-200062-200063-200064-200065-200066-200067-200068-200069-200070-200071-200072-200073-200074-200075-200076-200077-200078-200079-200080-200081-200082-200083-200084-200085-200086-200087-200088-200089-200090-200091-200092-200093-200094-200095-200096-200097-200098-200099-200100

VI. STATEMENT OF CASH FLOW

		2014 - 2015	2013 - 2014
Receipts for operating income			
Transfers from CDF Board	1	94,685,606.50	73,360,562.00
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	1,384,701.00	858,843.00
Use of goods and services	5	1,134,081.00	1,407,400.00
Committee Expenses	6	4,051,400.00	3,049,747.00
Transfers to Other Government Units	7	30,790,000.00	8,346,096.00
Other grants and transfers	8	70,573,507.00	8,595,962.50
Social Security Benefits	9	16,800.00	16,800.00
Adjusted for:			
Adjustments during the year	14		
TOTAL PAYMENT		107,950,489.00	22,274,848.50
Net cash flow from operating activities		(13,264,878.50)	51,085,713.50
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	-	8,009,510.00
Net cash flows from Investing Activities		-	8,009,510.00
NET INCREASE IN CASH AND CASH EQUIVALENT		(13,264,878.50)	43,076,203.50
Cash and cash equivalent at BEGINNING of the year	13	24,482,303.00	-
Cash and cash equivalent at END of the year	16	11,217,424.50	43,076,203.50

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V: SUMMARY STATEMENT OF APPROPRIATION, RECURENT AND RECEIPT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilis ation Difference	% of Utilis ation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	105,189,607.00	43,464,041.65	148,653,648.65	137,464,690.00	11,188,958.65	92
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
Sub Total						
					-	
PAYMENTS						
Compensation of Employees	1,384,701.00		1,760,000.00	1,723,132.00	36,868.00	98
Use of goods and services	1,134,081.00	-	3,474,936.00	1,134,081.00	2,340,855.00	33
Committee Expenses	4,051,400.00	324,220.00	4,375,620.00	4,051,400.00	324,220.00	93
Transfers to Other Government Units	30,790,000.00	-	49,199,102.00	30,790,000.00	18,409,102.00	63
Other grants and transfers	70,573,507.00	-	78,972,224.00	70,573,507.00	8,398,717.00	89
Social Security Benefits	16,800.00	-	16,800.00	16,800.00	-	100
Acquisition of Assets	-	-	-	-	-	0
Other Payments						0
TOTALS	213,140,096.00	43,788,261.65	286,452,330.65	245,753,610.00	40,698,720.65	

The Suna West CDF financial statements were approved on 4th September, 2015 and signed by:


Benard Konya
 Fund Account Manager


ag. Chairman
 Glen Odada

SUNA WEST CDF
 FUND ACCOUNT MANAGER
 P.O. BOX 14000, NIGERI

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 Constituency and all values are rounded to the nearest thousand (Kshs'000). 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 Constituency.

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

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 imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

e) Receivables and payables

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve the receipt or 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 Constituency at the end of the year. When the receivables or payables 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 Constituency'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 Constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

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g) Comparative figures

This is the first year the Constituency is preparing financial statements and hence we do not have comparative figures.

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, 2015.

સુપ્રીમ કોર્ટ અધિકારી
સુપ્રીમ કોર્ટ માર્કેટ
પુસ્તકાલય, નવરંગપુરા, અમદાવાદ

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO...A75521	7,300,000.00	2,000,000.00
	AIE NO.....A735521	45,294,803.50	27,344,224.80
	AIE.....A750040	42,090,803.00	44,016,337.20
	TOTAL	94,685,606.50	73,360,562.00

4. COMPENSATION OF EMPLOYEES

Description	2014 - 2015	2013- 2014
	Kshs	Kshs
Basic wages of contractual employees	1,021,751.00	597,565
Basic wages of casual labour		40,180.00
Personal allowances paid as part of salary		
House allowance	204,000.00	-
Transport allowance		30,240.00
Leave allowance		-
Other personnel payments(medical)	158,950.00	-
Gratuity		190,858.00
Total	1,384,701.00	858,842.60

5. USE OF GOODS AND SERVICES

Description	2014 - 2015 Kshs	2013 - 2014 Kshs
Utilities, supplies and services	-	36,000.00
Office rent	-	42,000.00
Communication, supplies and services	-	-
Domestic travel and subsistence		
Printing, advertising and information supplies & services		
Rentals of produced assets		
Training expenses		750,000.00
Hospitality supplies and services		
Insurance costs		280,000.00
Specialized materials and services		
Office and general supplies and services		96,000.00
Fuel ,oil & lubricants		
Other operating expenses	1,134,081.00	
Routine maintenance – vehicles and other transport equipment		176,000.00
Routine maintenance – other assets	-	27,400.00
Total	1,134,081.00	1,407,400.00

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6 COMMITTEE EXPENSES

Description	2014 - 2015	2013 - 2014
	Kshs	Kshs
Other committee expenses	1,300,000.00	950,000.00
Committee allowance	2,751,400.00	2,099,747.00
TOTAL	4,051,400.00	3,049,747.00

10 ACQUISITION OF ASSETS

Non Financial Assets

	2014- 2015	2013 - 2014
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	6,379,510.00
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of Office furniture and fittings	-	630,000.00
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	1,000,000.00
Total	-	8,009,510.00

11

Other Payments

specify KRA
Specify
Specify
TOTAL

-	-
-	-
-	-

12A: Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency

Account Number

**2014 - 2015
Kshs (30/6/2015)**

**2013 - 2014
Kshs (30/6/2014)**

*Cooperative Bank, Migori Branch A/C
no.1120481845200*

1120481845200

24,962.00

24,158,083.00

Total

24,962.00

24,158,083.00

IGITHA WEST H.O. - COB
 FINANCIAL UNIT MANAGER
 A/C BOOK NO. 400001/001

12B: CASH IN HAND)

	2014 - 2015 Kshs (30/6/2015)	2013 - 2014 Kshs (30/6/2014)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
Total	-	-

12C: OUTSTANDING IMPRESTS

<i>Name of Officer</i>	Date imprest taken	<i>Amount Taken</i>	<i>Amount Surrendered</i>
		<i>Kshs</i>	<i>Kshs</i>
<i>Bernard Konya</i>	May,2015	316,875.00	-
	Novembe,2014	370,000.00	-
<i>Bernard Konya</i>	February,2015	450,000.00	450,000.00
<i>Bernard Konya</i>	March,2015	450,220.00	450,000.00
<i>Bernard Konya</i>	April ,2015	450,000.00	450,000.00
		400,000.00	400,000.00
Total		2,437,095.00	

SUPERVISOR
 OFFICE OF THE SUPERVISOR
 NATIONAL BUREAU OF STATISTICS
 NAIROBI

13 **BALANCES BROUGHT FORWARD**

	2014 - 2015		2013 - 2014
	Kshs (1/7/2014)		Kshs (1/7/2013)
Bank accounts	24,962.00		24,158,083.00
Cash in hand		-	-
Imprest	324,220.00		-
Total	349,182.00		24,158,083.00

SUNA WEST H.G. - 077
RUC ACCOUNT MANAGER
P.O. BOX 75 - 40400, MRCORI

