

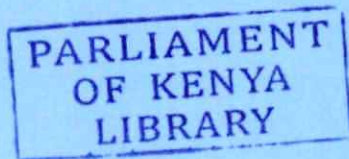
REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

Factor hand
By Hon. A. Dute (Com)
on Wed. 11.11.2015 (pm)
Mmm

REPORT



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
NAKURU TOWN WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE 2014**

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - NAKURU TOWN WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund (CDF) - Nakuru Town West Constituency set out on pages 6 to 18, which comprise the statement of financial assets and liabilities as at 30 June 2014, 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 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 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 provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. 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.

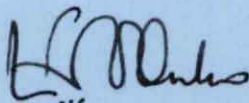
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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 Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by 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 audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Fund as at 30 June, 2014 and of its financial performance and its cashflows for the year then ended, in accordance with International Public Sector Accounting Standards and comply with the Public Finance Management Act 2012, and Constituencies Development Fund Act, 2013.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

04 September 2015



CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

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

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
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For the year ended June 30, 2014

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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 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Faith Kathambi M'mungania
3.	District Accountant	Joseph Waweru

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

S/NO	NAME (FULL)	DESIGNATION	ID NO.	REMARKS
1	Faith Kathambi	Fund Account Manager	24575619	Ex-officio member.
2	Wilfred N. Omariba	Chairman	10782384	Rep. of P.L.W.D.
3	Johnstone Addero	Member	9496434	Men Rep.
4	County Commissioners.	DCC REP.	14727205	Ex-Official

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
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5	Jane W Alfonzo	Member	25742023	Women Rep.
6	Patrick Chege N.	Member	20018516	Men Rep.
7	Wambui Anne	Member	21494013	Women Rep (Youth).
8	Mathew Kirui	Member	21615771	Men Rep (Youth).
9	Douglas Sengera	Member	1658583	Nominee From NGO.
10	Dorcas K. Gwako	Secretary		Women Rep.
11	Hon. Samuel Arama	Hon. MP.		Ex-officio member

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(e) Nakuru Town West CDF

P.O BOX 16051-20100

Nakuru

Along Kolen/Holy Cross Road

Off Nakuru-Eldoret Highway(200m)

(f) Entity Contacts

Provide telephone number and email of the constituency CDF office

Telephone: (254)716178950

E-mail: nakuruwestcdf@gmail.com

Website: www.go.ke

(g) Entity Bankers

Constituency CDF main banker (provide the bank, branch, account number and address)

1. FAMILY BANK LIMITED-Nakuru Branch,PO BOX 519-20100,NAKURU
Account;018000049795

(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

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
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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 NakuruTown 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, 2014. 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 Nakuru Town 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 Nakuru Town *West CDF* financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Nakuru Town 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 Nakuru Town 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 Nakuru Town West *CDF* financial statements were approved and signed on 21st May 2015.



Wilfred Omariba
Chairman - CDFC



Faith Kathambi M'mungania
Fund Account Manager

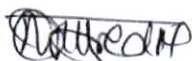
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CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
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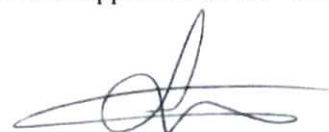
III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	63,139,839.00	
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		63,139,839.00	
PAYMENTS			
Compensation to employees	4	1,332,867.00	
Use of goods and services	5	1,607,163.20	
Committee Expenses	6	4,112,255.00	
Transfers to Other Government Units	7	19,020,000.00	
Other grants and transfers	8	30,552,113.00	
Social Security Benefits	9	25,200.00	
Acquisition of Assets	10	490,000.00	
Other Payments	11		
TOTAL PAYMENTS		57,139,598.20	
SURPLUS/DEFICIT		6,000,240.80	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Nakuru Town West CDF financial statements were approved on 21st May 2015 and signed by:



Wilfred Omariba
Chairman - CDFC



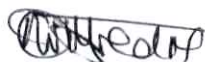
Faith Kathambi M'mungania
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

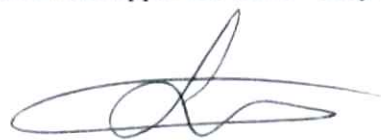
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	5,916,240.80	
Cash Balances (sale of tenders, hire of grader)	13	84,000.00	
Outstanding Imprests	14	0	
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	0	
TOTAL FINANCIAL ASSETS		6,000,240.80	
REPRESENTED BY			
Fund balance b/fwd 1st July 2014	16	0	
Surplus/Deficit for the year		6,000,240.80	
Prior year adjustments	17	0	
NET LIABILITIES		6,000,240.80	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Nakuru Town West CDF financial statements were approved on 21st May 2015 and signed by:



Wilfred Omariba
Chairman - CDFC



Faith Kathambi M'mungania
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND - NAKURU TOWN WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2014

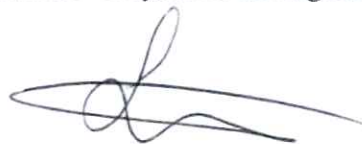
V: SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments (includes reallocations and balances b/f from previous year)	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	2,020,800	0	2,020,800	1,332,867	687,933.00	65.96%
Use of goods and services	6,919,471	0	6,919,471	1,607,163.20	5,312,307.80	23.23%
Committee Expenses	4,112,255	0	4,112,255	4,112,255.00	-	100%
Subsidies	0	0	0	0	-	0
Transfers to Other Government Units	19,020,000	0	19,020,000	19,020,000	-	100%
Other grants and transfers	30,552,113	0	30,552,113	30,552,113	-	100%
Social Security Benefits	25,200	0	25,200	25,200	-	100%
Acquisition of Assets	490,000	0	490,000	490,000	-	100%
Other Payments	0	0	0	0	-	0
TOTALS	63,139,839		63,139,839	57,139,598.20	6,000,240.80	90.5%

The Nakuru Town West CDF financial statements were approved on 21st May, 2015 and signed by:



Wilfred Omariba
Chairman - CDFC



Faith Kathambi M'mungania
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

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

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
Reports and Financial Statements
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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.

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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, 2014.

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

VII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO... A 71196	2,000,000.00	0
	AIE NO..... A 735591	23,255,935.60	0
	AIE NO... A 735908	37,883,903.40	0
	TOTAL	63,139,839.00	0

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
	0	0
Total	0	0

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	0	0
Profits and Dividends	0	0
Rents	0	0
Other Property Income	0	0
Sales of Market Establishments	0	0
Receipts from Administrative Fees and Charges	0	0
Receipts from Administrative Fees and Charges - Collected as AIA	0	0
Receipts from Incidental Sales by Non-Market Establishments	0	0
Receipts from Sales by Non-Market Establishments	0	0
Receipts from Sale of Incidental Goods	0	0
Fines Penalties and Forfeitures	0	0
Receipts from Voluntary transfers other than grants	0	0
Other Receipts Not Classified Elsewhere	0	0
	0	0
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	1,332,867.00	0
Basic wages of temporary employees	0	0
Personal allowances paid as part of salary	0	0
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	0	0
Compulsory national social security schemes	0	0
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
	0	0
Total	1,332,867.00	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	0	0
Communication, supplies and services	87,933.2	0
Domestic travel and subsistence	219,230	0
Foreign travel and subsistence	0	0
Printing, advertising and information supplies & services	300,000	0
Rentals of produced assets	0	0
Training expenses	0	0
Hospitality supplies and services	180,000	0
Insurance costs	0	0
Specialised materials and services	0	0
Office and general supplies and services	220,000	0
Other operating expenses	600,000	0
Routine maintenance – vehicles and other transport equipment	0	0
Routine maintenance – other assets	0	0
Total	1,607,163.20	0

6.

COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	500,000	0
Committee allowance	3,612,255	0
	4,112,255	0

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to Central government entities See attached list	19,020,000	0

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

Transfers to Counties		
(insert name of budget agency)	0	0
(insert name of budget agency)	0	0
	0	0
TOTAL	0	0

8. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits	10,956,000	0
Emergency relief and refugee assistance	0	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Other current transfers, grants	0	0
Other capital grants and transfers	19,596,113	0
Total	30,552,113	0

9. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	25,200	0
Social security benefits in cash and in kind	0	0
Employer Social Benefits in cash and in kind	0	0
	0	0
Total	25,200	0

10. ACQUISITION OF ASSETS

Non Financial Assets

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Construction of Roads	0	0
Construction and Civil Works	0	0
Overhaul and Refurbishment of Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	0	0

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Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	490,000	0
Purchase of specialized Plant, Equipment and Machinery	0	0
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	0
Research, Studies, Project Preparation, Design & Supervision	0	0
Rehabilitation of Civil Works	0	0
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Financial Assets	0	0
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Foreign financial Institutions operating Abroad	0	0
Other Foreign Enterprises	0	0
Foreign Payables - From Previous Years	0	0
Total	490,000	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Capital Transfers to Non-Financial Public Enterprises	0	0
Capital Transfer to Public Financial Institutions and Enterprises	0	0
Capital Transfer to Private Non-Financial Enterprises	0	0
Other expenses	0	0
Domestic Accounts	0	0
	0	0

12. Bank Balances (cash book bank balance)

CONSTITUENCIES DEVELOPMENT FUND – NAKURU TOWN WEST CONSTITUENCY
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Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Family Bank LIMITED, ACC.018000048795</i>	5,916,240.80	0	5,916,240.80	0
<i>Name of Bank, Account No. & currency</i>	0	0	0	0
<i>Name of Bank, Account No. & currency</i>	0	0	0	0
Total			5,916,240.80	0

13. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Location 1	84,000.00	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>specify</i>)	0	0
Total	84,000.00	0

[Provide cash count certificates for each]