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**REPORT**

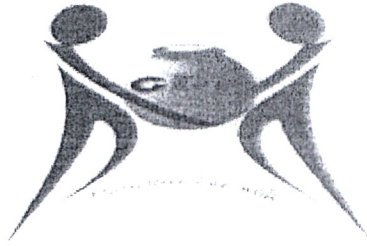
**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND -  
BUURI CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2015**



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**CONSTITUENCIES DEVELOPMENT FUND – BUURI**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2015**

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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 – BUURI CONSTTUENCY

## Reports and final statements

As at June 30, 2015 (Kshs)

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# CONSTITUENCIES DEVELOPMENT FUND – BUURI CONSTITUENCY

## Reports and final statements

As at June 30, 2015

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### 1. 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The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013.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 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

No	Designation	Name
1	Chief Executive Officer	Yusuf Mbuno
2	Fund Account Manager	Lucy Nyakeru Ndong'o
3	District Accountant	Fredrick M. Kagau

#### (d) Fiduciary Oversight Arrangements

##### List of CDFC as gazetted

Morris Kirimi Mwiti	Chairman
Lucy Nyakeru Ndong'o	Fund Account Manager, Buuri/Ex-officio Member
Maureen Nkatha	Member/Secretary
Pius Mureithi	Member
Thomas Kithinji	Member
Selina Karamana	Member
Jackson Kiunga	Member
Purity Nkatha	Member
Jeremiah Mureti	Member

## CONSTITUENCIES DEVELOPMENT FUND – BUURI CONSTITUENCY

### Reports and final statements

As at June 30, 2015

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**(e) Entity Headquarters**

Box and physical address of the constituency CDF office

P. O Box 130-10460, Timau.  
CDF Offices DCC-Offices Buuri  
Meru County

**(f) Entity Contacts**

Telephone: (254) 0722861117  
E-mail: [cdfbuuri@cdf.go.ke](mailto:cdfbuuri@cdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(g) Entity Bankers**

Constituency CDF main banker (provide the bank, branch, account number and address)  
Equity Bank Limited  
Meru branch  
Bank account number: 0140261996107  
P. O Box 75104, Nairobi.

**(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
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 – BUURI CONSTITUENCY

## Reports and final statements

As at June 30, 2015

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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 Buuri 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 Buuri CDF accepts responsibility for the Buuri 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 Buuri 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 Buuri 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 Buuri 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 Standard Board of Kenya.

### Approval of the financial statements

The Buuri CDF financial statement were approved and signed on \_\_10<sup>th</sup> September \_\_2015.

  
.....  
Fund Account Manager

  
.....  
Chairman CDFC



## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - BUURI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the Constituencies Development Fund - Buuri constituency set out on pages 4 to 16, which comprise the statement of financial assets and liabilities as at 30 June 2015, and the statement of receipts and payments, statement of cash flows, statement of comparative budget and actuals for the year then ended, and the 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 the 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 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 assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the

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*Report of the Auditor-General on Constituencies Development Fund – Buuri Constituency for the year ended 30 June 2015*

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**

#### **Accuracy, Completeness and Presentation of the Financial Statements**

The financial statements presented for audit for the year under review reflected the following variances between the financial statement balances and supporting schedule balances.

<b>Item</b>	<b>Balance as per Financial Statement (Kshs.)</b>	<b>Balance as per supporting schedules (Kshs.)</b>	<b>Variance (Kshs.)</b>
Basic wages	646,804.10	677,499.80	30,695.70
Transport allowance	86,900	92,900	6,000
Fund balance b/forward 1 July 2014	3,377,668	41,550,329	38,172,661

These discrepancies cast doubt on the validity, accuracy and completeness of the balances reflected in the financial statements as at 30 June 2015.

Further, the cash basis of accounting method under the International Public Sector Accounting Standards (IPSAS) stipulated by the National Treasury requires that a summary of the fixed assets register and a copy of the progress report on follow-up of audit recommendations be included in annexures to the financial statements. However, the financial statements for the year under review did not have the summary of fixed assets register (Note 18.1-Nil) and progress on follow up of audit recommendations.

In the circumstances, the accuracy, completeness and presentation of the financial statements for the year ended 30 June 2015 could not be confirmed.

### **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Constituencies Development Fund - Buuri 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 comply with the Constituencies Development Fund Act, 2013.

*Report of the Auditor-General on Constituencies Development Fund – Buuri Constituency for the year ended 30 June 2015*



## Other Matter

### 1. Budgetary Control and Performance

During the year under review, Buuri Constituency had an approved budget of Kshs.99,474,849.00. However, the actual expenditure as at 30 June 2015 was Kshs.61, 671,519 resulting to an under-expenditure of Kshs.37, 803,330. Further, four (4) projects with total budget of Kshs.9,410,000 had actual expenditure of Kshs.18,882,498 resulting to an unexplained over-expenditure of Kshs.9,472,498. No supplementary budget covering the over-expenditure or approval for reallocation of funds was presented for audit verification. In addition, two (2) items with a total budget of Kshs.2,690,000 reported nil expenditure while health projects had actual expenditure totaling to Kshs.5,482,755, incurred without having been planned for in the budget:

CDF Buuri Sub Head	Budget (Kshs.)	Actual (Kshs.)	Budget Utilization Difference (Kshs.)	Absorption Rate
Bursary-Secondary Schools	4,000,000.00	4,086,500.00	(86,500.00)	102%
Bursary-Tertiary Schools	2,510,000.00	4,541,500.00	(2,031,500.00)	181%
Electricity Projects	1,000,000.00	1,947,600.00	(947,600.00)	195%
Security Projects	1,900,000.00	8,306,898.00	(6,406,898.00)	437%
<b>Sub-Total</b>	<b>9,410,000</b>	<b>18,882,498</b>	<b>(9,472,498)</b>	
Auditors Fees	500,000.00		500,000.00	0%
Mocks and Cats	2,190,000.00		2,190,000.00	0%
<b>Sub-Total</b>	<b>2,690,000</b>		<b>2,690,000</b>	
Administration/Recurrent/ M&E	8,346,299.31	4,105,123.00	4,241,176.31	49%
Emergency	5,400,259.00	2,836,966.00	2,563,293.00	53%
Sports activities	1,854,733.18	1,230,825.00	623,908.18	66%
Environmental Projects	1,854,733.18	1,230,825.00	623,908.18	66%
Bursary-Special Schools	500,000.00	500,000.00	-	100%
Primary School Projects	7,637,931.00	6,750,000.00	887,931.00	88%
Secondary School Projects	12,050,000.00	3,250,000.00	8,800,000.00	27%
Tertiary Institutions	5,950,000.00	1,000,000.00	4,950,000.00	17%
Health Projects	-	5,482,755.00	(5,482,755.00)	
Water Projects	26,800,893.33	9,882,655.70	16,918,237.63	37%
Road Projects	11,580,000.00	1,898,895.00	9,681,105.00	16%
Electricity Projects	1,000,000.00	1,947,600.00	(947,600.00)	195%

Acquisition of Assets	5,400,000.00	4,620,976.00	779,024.00	86%
Security Projects	1,900,000.00	8,306,898.00	(6,406,898.00)	437%
<b>TOTALS</b>	<b>99,474,849.00</b>	<b>61,671,518.70</b>	<b>37,803,330.30</b>	<b>62%</b>

In view of the foregoing, the residents of Buuri Constituency did not receive planned services equivalent to Kshs.37,803,330.30 represented by the budgeted funds that were not utilized. The under expenditure was equivalent to 38% of the budget.

## 2. Project Implementation and payments

A project status report presented for audit together with the financial statements reflected balances totaling to Kshs.134,055,331.51 attributed to projects budgeted for implementation in the constituency. However, analysis of the report revealed that twenty three (23) projects with a total value of Kshs.28,382,829 had not started as at 30 June 2015 although funds totalling to Kshs.24,132,829 had been disbursed to the Project Management Committee (PMC) for their implementation. Further, as at 30 June 2015 forty eight (48) projects with a total value of Kshs.57,291,276 were on-going while only forty (40) projects valued at Kshs.48,381,226 were complete as at 30 June 2015.

My opinion is not qualified in respect of these matters.



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

**Nairobi**

**11 November 2016**

**CONSTITUENCIES DEVELOPMENT FUND – BUURI CONSTITUENCY****Reports and final statements**

As at June 30, 2015

**III STATEMENT OF RECEIPTS AND PAYMENTS**

<b>I. STATEMENT OF RECEIPTS AND PAYMENTS</b>			
	Note	2014-2015	2013-2014
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	84,531,679	69,588,509
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>84,531,679</b>	<b>69,588,509</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	869,704	150,042
Use of goods and services	5	951,919	300,866
Committee meeting allowances	6	906,000	386,000
Transfers to Other Government Units	7	16,482,755	8,435,229
Other grants and transfers	8	36,462,665	18,765,243
Social Security Benefits	9	4,200	800
Acquisition of Assets	10	4,620,976	
Other Payments	11	1,373,300	
<b>TOTAL PAYMENTS</b>		<b>61,671,519</b>	<b>28,038,180</b>
<b>SURPLUS/DEFICIT</b>		<b>22,860,160</b>	<b>41,550,329</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 10<sup>th</sup> September 2015 and signed by:

  
.....  
Fund Account Manager

  
.....  
Chairman CDfC

**CONSTITUENCIES DEVELOPMENT FUND – BUURI CONSTITUENCY**  
**Reports and final statements**  
**As at June 30, 2015**

**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2014 - 2015 Kshs	2013 - 2014 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	26,237,828	41,550,329
Cash Balances (sale of tenders, hire of grader)	13	-	-
Outstanding Imprest	14	-	-
Cash Equivalents ( e.g. sale of tender doc held in bankers cheque )	15	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>26,237,828</b>	<b>41,550,329</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	16	3,377,668	
Surplus/Deficit for the year		22,860,160	41,550,329
Prior year adjustments	17	-	-
<b>NET LIABILITIES</b>		<b>26,237,828</b>	<b>41,550,329</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 10<sup>th</sup> September 2015 and signed by:

.....  
Fund account Manager

.....  
Chairman CDFC

CONSTITUENCIES DEVELOPMENT FUND – BUURI CONSTITUENCY

Reports and final statements

As at June 30, 2015

V. SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	1,440,000	-	1,440,000	150,042	1,289,958	10%
Use of goods and services	1,480,000	-	1,480,000	300,866	1,179,134	20%
Committee Members Expenses	624,000	-	624,000	386,000	238,000	62%
Transfers to Other Government Units	20,917,984	4,200,000	25,117,984	8,435,229	16,682,755	40%
Other grants and transfers	40,778,048	-	40,778,048	18,765,243	22,012,805	42%
Social Security Benefits	1,200	-	1,200	800	400	67%
Acquisition of Assets	4,200,000	4,200,000	-	-	-	
Finance Costs, including Loan Interest	147,277	-	147,277	-	147,277	
Repayment of principal on Domestic and Foreign borrowing		-	-	-	-	
Other Payments		-	-	-	-	
<b>TOTALS</b>	<b>69,588,509</b>	<b>-</b>	<b>69,588,509</b>	<b>28,038,180</b>	<b>41,550,329</b>	

The entity financial statements were approved on 10<sup>th</sup> September 2015 and signed by:

.....  
Fund Account Manager

.....  
Chairman CDFC

# CONSTITUENCIES DEVELOPMENT FUND – BUURI CONSTITUENCY

## Reports and final statements

As at June 30, 2015

CASH FLOW STATEMENTS- BUURI CONSTITUENCY (Kshs)		2015/2014		2014/13	
		(Kshs)	(Kshs)	(Kshs)	(Kshs)
<b>Receipts for operating Activities</b>					
Transfers from the CDF Board	1	84,531,680		69,588,509	
Other Revenues	3		84,531,680	-	69,588,509
<b>Payments for operating expenses</b>					
Compensation of Employees	4	869,704		150,042	
Use of goods and services	5	951,919		300,866	
Committee Expenses	6	906,000		386,000	
Transfers to Other Government Units	7	16,482,755		8,435,229	
Other grants and transfers	8	36,462,665		18,765,243	
Social Security Benefits	9	4,200		800	
Other Expenses	11	1,373,300	(57,050,543)	-	(28,038,180)
<b>Adjusted for:</b>					
Adjustments during the year					
<b>Net cash flow from operating activities</b>			<b>27,481,137</b>		<b>41,550,329</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>					
-					
Proceeds from Sale of Assets	2				
Acquisition of Assets	10	4,620,976			
<b>Net cash flows from Investing Activities</b>			<b>(4,620,976)</b>		
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>					
-					
<b>Net cash flow from financing activities</b>					
-					
<b>NET INCREASE/ IN CASH AND CASH EQUIVALENT</b>			<b>22,860,161</b>		<b>41,550,329</b>
Cash and cash equivalent at BEGINNING of the year	16		3,377,668		
Cash and cash equivalent at END of the year			26,237,828		41,550,329

## CONSTITUENCIES DEVELOPMENT FUND – BUURI CONSTITUENCY

Reports and final statements

As at June 30, 2015

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### VI. SIGNIFICANT ACCOUNTING POLICIES

The principal 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. The accounting policies adopted have been consistently applied only when cash is received or paid by the Constituency.

**b) Recognition of revenue and expenses**

The Constituency recognizes all revenue from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognizes all expenses when the event occurs and the related 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 vehicle, 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 of both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

  
Morris Kirimi Mwiti  
Chairman - CDFC

  
Lucy Nyakeru Ndong'o  
Fund Account Manager

## CONSTITUENCIES DEVELOPMENT FUND – BUURI CONSTITUENCY

### Reports and final statements

As at June 30, 2015

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#### d) Cash and cash equivalents

Cash and cash equivalents comprises 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 authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

#### e) Receivables and payables

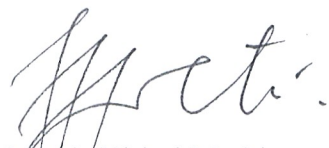
Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables and payables do not involve receipt or payment of cash 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 for these financial statements.

#### g) 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.



Morris Kirimi Mwiti  
Chairman - CDFC



Lucy Nyakeru Ndong'o  
Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND – BUURI CONSTITUENCY

Reports and final statements

As at June 30, 2015

VII. NOTES TO THE FINANCIAL STATEMENTS				
GFS CODES				
1330400	1	TRANSFERS FROM CDF BOARD		
		Description	2014 - 2015	2013 - 2014
			Kshs	Kshs
		AIE NO...2013/14/654		34,794,255
		AIE NO..A735758		34,794,255
1330407	Normal Allocation	AIE NO..A750134	34,794,255	-
		AIE NO..A796690	24,868,712	-
		AIE NO..A797224	24,868,713	-
1330408	Conditional grants	AIE NO...	-	-
		AIE NO...	-	-
		<b>TOTAL</b>	<b>84,531,680</b>	<b>69,588,510</b>
3510000	2	PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS		
			2014 - 2015	2013 - 2014
			Kshs	Kshs
3510202		Receipts from the Sale of	-	-
3510601		Receipts from the Sale of Vehicles and Transport	-	-
3510801		Receipts from the Sale Plant Machinery and	-	-
3510803		Receipts from the Sale of office and general	-	-
		Total	-	-
1400000	3	OTHER REVENUES		
			2014 - 2015	2013 - 2014
			Kshs	Kshs
	1410107	Interest Received	-	-
	1410405	Rents	-	-
	1420601	Sale of tender documents	-	-
	1450207	Other Receipts Not	-	-
		Total	-	-

CONSTITUENCIES DEVELOPMENT FUND – BUURI CONSTITUENCY

Reports and final statements

As at June 30, 2015

2110000	4. COMPENSATION OF EMPLOYEES			
			2014 - 2015	2013 - 2014
			Kshs	Kshs
	2110201	Basic wages of contractual	646,804	150,042
	2110202	Basic wages of casual labour	-	-
		Personal allowances paid as part	-	-
	2110301	House allowance	136,000	-
	2110314	Transport allowance	86,900	-
	2110320	Leave allowance	-	-
	2110326	Other personnel payments	-	-
		Total	869,704	150,042
2200000	5 USE OF GOODS AND SERVICES			
			2014 - 2015	2013 - 2014
			Kshs	Kshs
	2210100	Utilities, supplies and services	-	140,758
	2210104	Office rent	-	-
	2210200	Communication, supplies and	61,410	48,000
	2210300	Domestic travel and subsistence	364,340	33,000
	2210500	Printing, advertising and information supplies & services	24,915	17,850
	2210600	Rentals of produced assets	-	-
	2210700	Training expenses	74,000	-
	2210800	Hospitality supplies and services	39,754	-
	2210900	Insurance costs	-	-
	2211000	Specialised materials and services	13,800	-
	2211100	Office and general supplies and	47,762	35,800
	2211200	Fuel ,oil & lubricants	-	-
	2211300	Other operating expenses	46,721.00	25,458
	2220100	Routine maintenance – vehicles and other transport equipment	13,717	-
	2220200	Routine maintenance – other	265,500	-
				-
		Total	951,919	300,866
				300,866

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2210800	6	COMMITTEE EXPENSES		
		Description	2014 - 2015	2013 - 2014
			Kshs	Kshs
	2210802	Other committee expenses	-	-
	2210809	Committee allowance	906,000	386,000
			-	-
			-	-
			-	-
		TOTAL	906,000	386,000
2630200	7	TRANSFER TO OTHER GOVERNMENT ENTITIES		
		Description	2014 - 2015	2013 - 2014
			Kshs	Kshs
	2630204	Transfers to primary schools	6,750,000	1,400,000
	2630205	Transfers to secondary schools	3,250,000	3,035,229
	2630206	Transfers to Tertiary institutions	1,000,000	
	2630207	Transfers to Health institutions	5,482,755	4,000,000
			-	-
			-	-
		TOTAL	16,482,755	8,435,229
2640000	8	OTHER GRANTS AND OTHER PAYMENTS		
			2014 - 2015	2013 - 2014
			Kshs	Kshs
	2640101	Bursary -Secondary	4,086,500	776,000
	2640102	Bursary -Tertiary	4,541,500	72,000
	2640104	Bursary-Special schools	500,000	
	2640105	Mocks & CAT		1,200,000
	2640504	water	9,882,656	7,666,654

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	2640505	food security	-	
	2640506	Electricity	1,947,600	
	2640507	Security	8,306,898	4,450,589
	2640508	Roads	1,898,895	3,200,000
	2640509	Sports	1,230,825	
	2640510	Environment	1,230,825	
	2640200	Emergency Projects	2,836,966	1,400,000
		<b>Total</b>	<b>36,462,665</b>	<b>18,765,243</b>
2120000	9	SOCIAL SECURITY BENEFITS		
			2014 - 2015	2013 - 2014
			Kshs	Kshs
	2120101	Employer contribution to NSSF	4,200	800
		Total	4,200	800
3100000	10	ACQUISITION OF ASSETS		
		Non Financial Assets	2014 - 2015	2013 - 2014
			Kshs	Kshs
	3110102	Purchase of Buildings	-	-
	3110202	Construction of Buildings	-	-
	3110302	Refurbishment of Buildings	-	-
	3110701	Purchase of Vehicles	4,620,976	-
	3110704	Purchase of Bicycles &	-	-
	3110801	Overhaul of Vehicles	-	-
	3111001	Purchase of Office furniture and	-	-
	3111002	Purchase of computers ,printers and other IT equipments	-	-
	3111005	Purchase of photocopier	-	-
	3111009	Purchase of other office	-	-
	3111112	Purchase of soft ware	-	-
	3130101	Acquisition of Land	-	-
		Total	4,620,976	-

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	11	Other Payments	-	-	
	3111140	Monitoring & Evaluations	1,473,300		
			1,473,300		
	12 Bank Balances (cash book bank balance)				
		Name of Bank, Account No. & currency	2014 - 2015	2013 - 2014	
			Kshs	Kshs	
		<i>Equity Bank, Meru Branch</i> <i>A/C no.</i>	26,237,828	3,250,668	
			-	-	
			-	-	
		<b>Total</b>	<b>26,237,828</b>	<b>3,250,668</b>	
	13 CASH IN HAND)				
			2014 - 2015	2013 - 2014	
			Kshs	Kshs	
		Sale of tender	-	-	
		Hire of graders	-	-	
		Hire of hall	-	-	
		Other receipts (specify)	-	-	
		Total	-	-	
	<i>[Provide cash count certificates for each]</i>				
	14 OUTSTANDING IMPRESTS				
		<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
			<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
			-	-	-
		<b>Total</b>	-	-	-

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15 Cash equivalents (short-term deposits)					
	Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	
				Kshs	
	<i>Sale of tender docs held in</i>	-	-	-	
	<i>Describe the nature of</i>	-	-	-	
	<i>Describe the nature of</i>	-	-	-	
	<i>Describe the nature of</i>	-	-	-	
	<b>Total</b>	-		-	
<b>16 BALANCES BROUGHT FORWARD</b>					
		2014 - 2015	2013 - 2014		
		Kshs	Kshs		
	Bank accounts	3,250,668	41,550,329		
	Cash in hand	-	-		
	Cash equivalents (short-	-	-		
	Imprest	127,000	-		
	Receivables	-	-		
	Payables	-	-		
	<b>Total</b>	<b>3,377,668</b>	<b>41,550,329</b>		
	<i>[Provide short appropriate explanations as necessary]</i>				
<b>17</b>	<b>PRIOR YEAR ADJUSTMENTS</b>				
		2014 - 2015	2013 - 2014		
		Kshs	Kshs		
	Bank accounts	-	-		
	Cash in hand	-	-		

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		Cash equivalents (short-term deposits)	-	-	
		Imprest	-	-	
		Receivables	-	-	
		Payables	-	-	
		Total	-	-	
	18	OTHER DISCLOSURES			
		18.1 FIXED ASSET REGISTER			
		18.2 RECEIVABLES FROM BOARD & OTHER RECEIVABLES			
		FY 2014-2015 Allocation	49,737,425.00	nil	
		18.3 PAYABLES			
		solar oils	150,000		
		kianda primary	500,000		
		kanandone Boarding	1,000,000		
		karumathi primary	500,000		
		Rwarera day sec sch	500,000		
		Mitoone sec sch	450,000		
		Subuiga secondary	1,000,000		
		kibirichia police post	500,000		
		kangaita makutano RD	2,975,000		
		Gitimene Gathuine RD	1,200,000		
		Timau college	4,350,000		
		Kathima borehole	2,299,106		
		Kiirua technical	600,000		
		Buuri sports	1,746,733		
		Buuri environment	1,854,733		
			<b>19,625,572</b>		
		18.4 FUNDS DUE TO PROJECTS		41,550,329	
		18.5 DISBURSEMENTS FROM THE BOARD			
		FY 2014-2015 Allocation	49,737,425		
			138,725,993		