

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

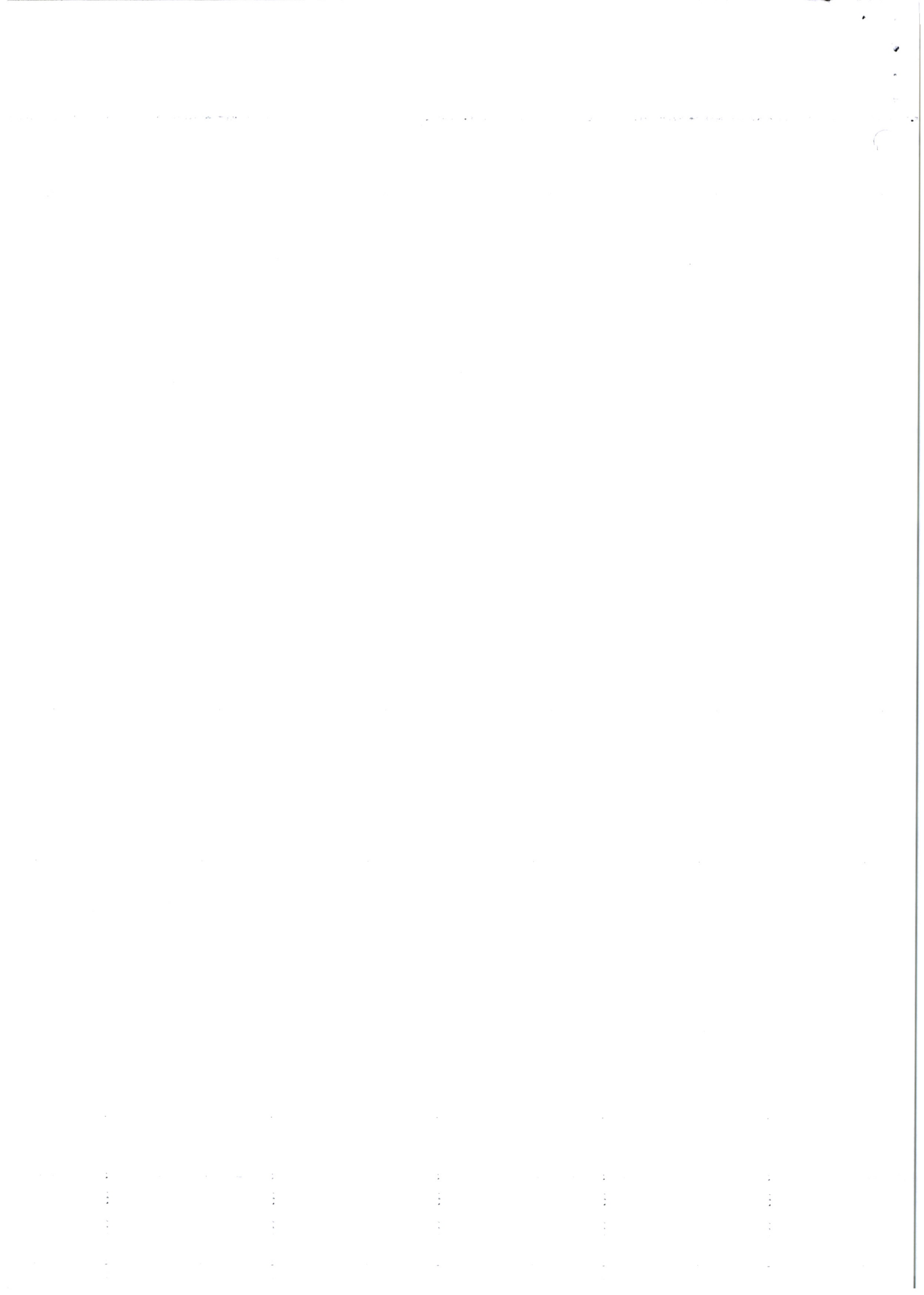
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND
BURET CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2015





CONSTITUENCIES DEVELOPMENT FUND

BOARD SECRETARIAT

Harambee Plaza
10th Floor
Junction of Haille Sellasie Avenue & Uhuru Highway
E mail: cdf@wananchi.com
NAIROBI

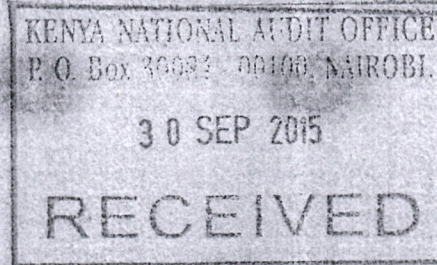
Visit Our Website
<http://www.cdf.go.ke>

P.O Box 46682-00100
Tel: 020-2230015/9, 2230027, 2230032
Cell: 0712464160 & 0734260114
Fax: 020-2230029
NAIROBI

CDF BOARD/AUDITOR GENERAL/2015/191

SEPTEMBER 29, 2015

Mr. Edward Ouko, CBS
The Auditor General
P.O Box 30084 – 00100
NAIROBI



Dear Sir

**RE: CONSTITUENCIES DEVELOPMENT FUND FINANCIAL STATEMENTS FOR
2014/2015 FINANCIAL YEAR**

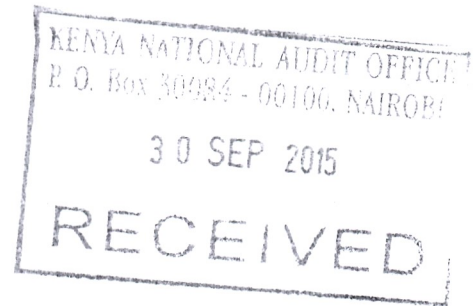
Pursuant to the Constituencies Development Fund (CDF) Act, 2013 Section 44 (4), we wish to submit 2014/2015 Annual Accounts of Bureti Constituency for your necessary action in accordance with CDF Act Section 45 (4).

Yours faithfully

YUSUF MBUNO
Ag. CHIEF EXECUTIVE OFFICER

Copy to:

Eng. Peter O. Mangiti
Principal Secretary, Planning
Ministry of Devolution and Planning
P.O Box 30005 -00100
NAIROBI.



CONSTITUENCY DEVELOPMENT FUND- BURET

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

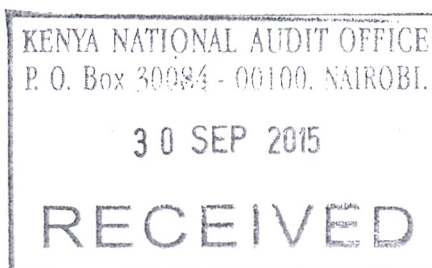
JUNE 2015

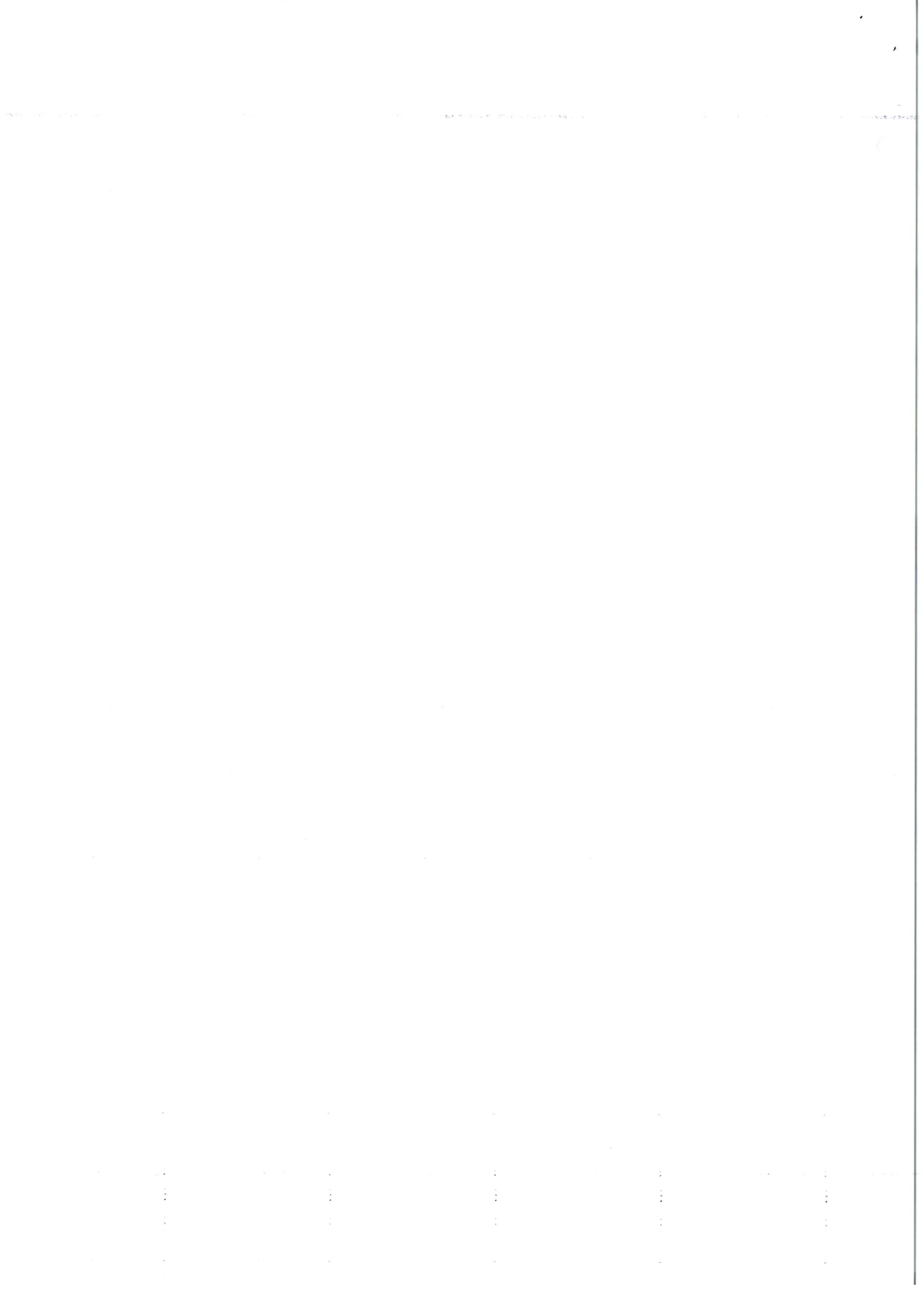
Prepared in accordance with the cash basis of accounting method under the International Public Sector Accounting Standards (IPSAS)

CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

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CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY

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I. KEY INFORMATION AND MANAGEMENT OF BURET CDF

(a) Background information

The Constituency Development Fund was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the fund with the Kenyan constitution of 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 utilisation. The overall management of the fund is the responsibility of the Constituencies Development Fund Board.

Key Management

The management of BURET CDF's day to day management is under the following key organs:

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

(b) Fiduciary Management

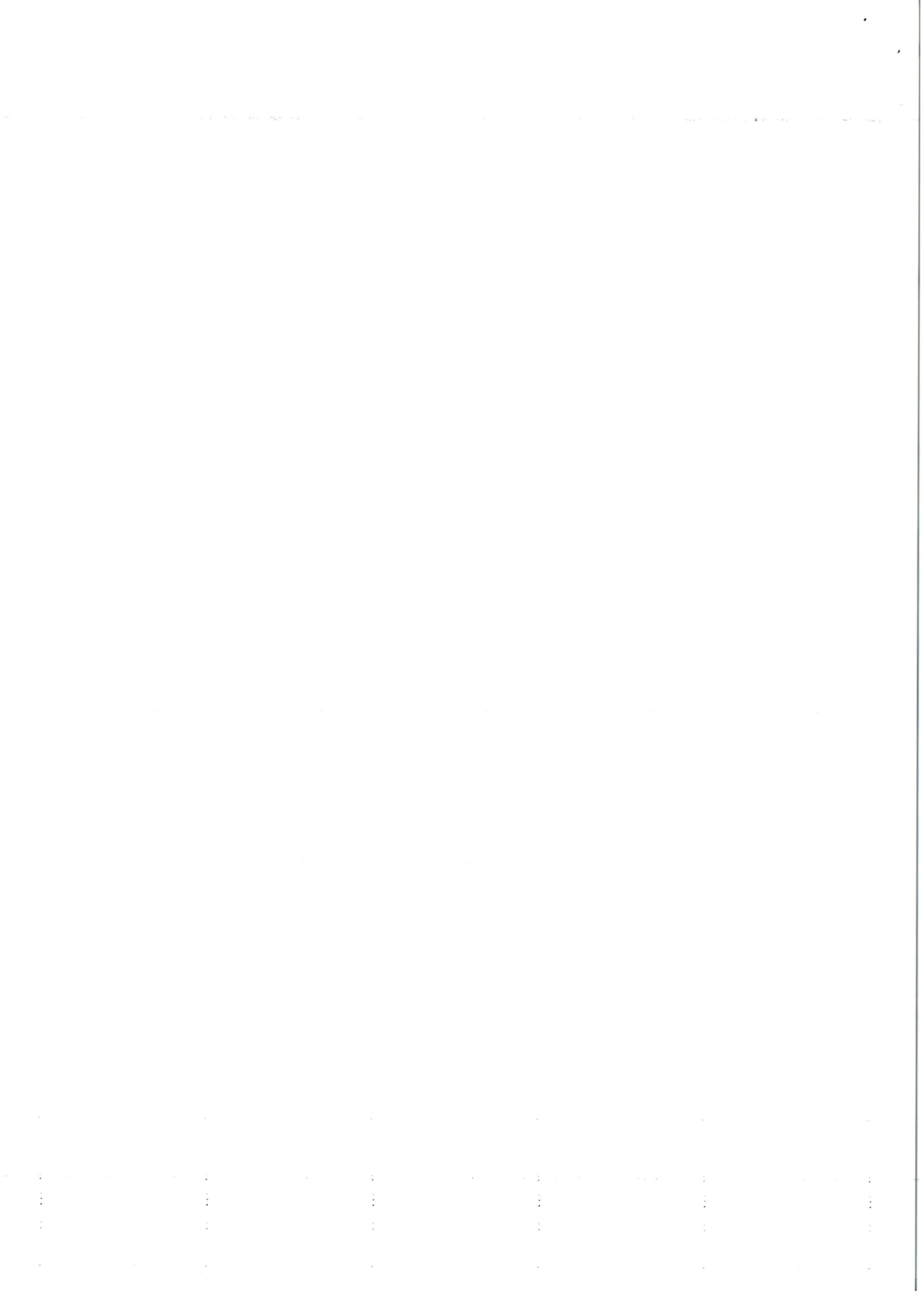
The key fiduciary management personnel who held office during the financial year ended 30th June 2014 are as follows:

	Designation	Name
1	Chief Executive Officer	Mr. Yusuf Mbuno
2	Fund Account Manager	Felix Ntutu
3	District Accountant	Paul K. Rono

Fiduciary Oversight Arrangements

List of CDFC as gazetted

NO.	NAME	MEMBERSHIP	POSITION IN THE COMMITTEE
1.	ALEX BETT	Man Nominee	Chairman
2.	FELIX NTUTU	CDF Board	F.A.M
3.	JOHN K. CHIRCHIR	Man Nominee	Member
4.	WESLEY K. TONUJ	Man Nominee	Member
5.	SUSAN MARISIN	Woman Nominee	Member
6.	JACKLINE CHEPKURUI	Woman Nominee	Member
7.	MERCY CHERONO	Woman Nominee	Member
8.	BERNARD K. KIKWAI	Man Nominee	Member



CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY

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For the year ended June 30, 2015 (Kshs'000)

BURET CONSTITUENCY

P.O. BOX 43

LITEIN

SOTIK-KERICHO HIGHWAY

KENYA

TELEPHONE: 0722774506

ENTITY BANKER

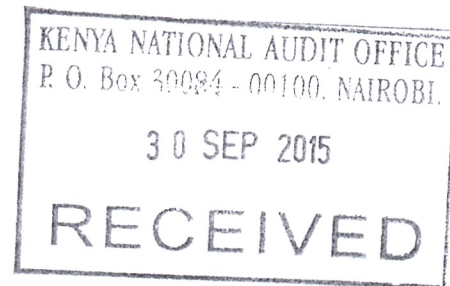
BURET CONSTITUENCY MAIN BANKER IS
KENYA COMMERCIAL BANK, SOTIK BRANCH
ACCOUNT NUMBER: 1105583465

INDEPENDENT AUDITORS

AUDITOR GENERAL
KENYA NATIONAL AUDIT OFFICE
ANIVERSARY TOWERS, UNIVERSITY WAY
P.O BOX 30084 - 00100 NAIROBI KENYA

PRNCIPAL LEGAL ADVISER

THE ATTORNEY GENERAL
STATE LAW OFFICE
HARAMBEE AVENUE
P.O BOX 40112 - 00200 NAIROBI KENYA



CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY

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II. STATEMENT OF BURET 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 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 the Public Sector Accounting Standards Board of Kenya from time to time.

The Fund Account Manager in charge of BURET 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 2013/2014 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 entity; (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 *entity*; (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 BURET CDF accepts responsibility for 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). The Fund Account Manager is of the opinion that the constituency's financial statements give a true and fair view of the state of 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 BURET CDF further confirms the completeness of the accounting records maintained for the constituency which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of BURET CDF confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity'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 in charge of BURET CDF confirms that the 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 financial statements

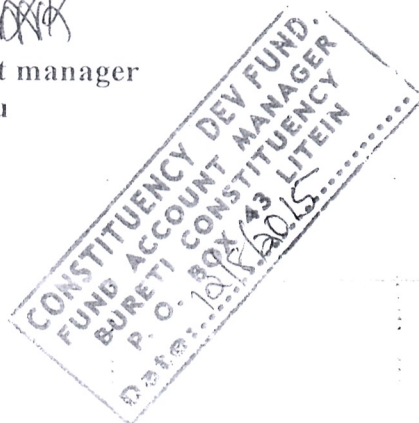
The BURET CDF financial statements were approved and signed on 12/8/2015



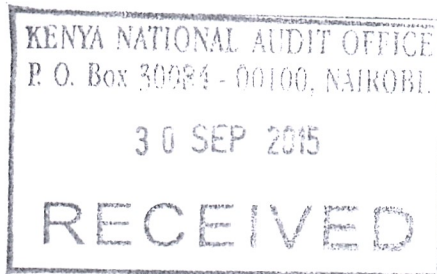
Chairman CDFC
Alex Bett



Fund account manager
Felix Ntutu



III. REPORT OF THE INDEPENDENT AUDITORS ON THE BURET CDF



Auditor General

Date

REPUBLIC OF KENYA

Telephone: +254-20-342330
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 - BURET CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2015

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Buret Constituency set out on pages 6 to 16, which comprise the statement of assets as at 30 June 2015, and the 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.

Management's Responsibility for the Financial Statements

Management is responsible for 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 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 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 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 financial statements in order to design audit

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

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 financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Non-preparation of Trial Balance

The financial statements presented for audit do not include a trial balance. No explanation was given for failure to prepare the trial balance. In the circumstance, the source, accuracy and completeness of the balances reflected in the financial statements could not be confirmed.

2. Cash and Cash Equivalents

The comparative balance for cash and cash equivalents reported in page 7 of the financial statements did not balance. The Fund reported a bank balance of Kshs.38,719,000 which was the same as the current year. However, the correct balance should have been Kshs.29,208,000 according to the surplus carried forward in the previous year. Therefore the comparative balance is overstated.

3. Unsupported Expenditure

The statement of receipts and payments reflects total payments amounting to Kshs.106,787,000 for the year ended 30 June 2015. However, the expenditure could not be verified as the supporting schedules showing how the balances were arrived at were not presented for audit review.

Consequently, it was not possible to ascertain the accuracy and completeness of the payment balances reflected in the statement.

4. Understatement of Transfer to Other Government Units

The statement of receipts and payments shows total transfers to other government units during the year under review totaled to Kshs.44,060,000. However, examination of other documents revealed payments totaling to Kshs.1,567,332 made to tertiary colleges under the education sector were not included in the balance.

Consequently, it was not possible to ascertain the accuracy of the transfers to other government units balance presented in the financial statements.

5. Understatement of Other Grants and Transfers.

The other grants and transfers balance of Kshs.26,046,000 reflected in the statements excluded payments amounting to Kshs.1,400,000 made at tea buying centers under the agriculture sector. The payments were not ascribed to any other item: In view of the anomaly, it was not possible to ascertain the accuracy of the

other grants and transfers balance amounting to Kshs.26,046,000 balance reflected in the financial statements.

6. Unsupported Expenditure – Acquisition of Assets

The statements of receipts and payments reflects a nil comparative balance on acquisition of assets in the year under review. However, Annex 1 of the summary of fixed assets reflects a balance of Kshs.18,500,000 under the account. Further, no schedules were provided for audit examination to support the balance of Kshs.28,360,000 shown in the financial statements as the value of assets acquired during the year. Consequently, it was not possible to confirm the accuracy of the balance.

7. Understatement of Compensation to Employees Expenditure

The statement of receipts and payments reflects compensation of employees balance of Kshs.1,356,000. However, examination of schedules presented for audit disclosed total expenditure of Kshs.1,444,253 under the account. The resultant difference of Kshs.88,253 has not been explained. Consequently, the accuracy and completeness of the reported balance cannot be confirmed.

8. Bank Reconciliation

i) Stale Cheques

The bank reconciliation statement as at 30 June 2015 reflects payments in the cashbook not recorded in bank statement (Unpresented Cheques) totaling to Kshs.3,015,420. Out of this balance, Kshs.460,397.60 represents stale cheques. No explanation has been given for failure to write the stale cheques back to the cash book.

ii) Receipts in the Bank Statement not Recorded in Cashbook

Further, the Bank reconciliation statement reflected receipts in the bank statement not recorded in the cashbook totaling to Kshs.28,719,553.50. However no explanation was provided why balance was not recorded in the cashbook.

iii) Receipts in Cashbook not in Bank Statement

In addition, the statement reflects receipts in cashbook not in bank statement totalling to Kshs.1,329,399.35. However, physical cheques held by the cashier at the District Treasury as at the time of audit disclosed a balance of Kshs.1,494,500.02. No explanation was provided for the difference amounting to Kshs.161,101 between the two balances.

9. Outstanding Temporary Imprests

Examination of the cashbook (at Folio 5) disclosed an outstanding imprest balance of Kshs.7,305,230 as at 30 June 2015. However, the balance was not disclosed in

the statement of assets and liabilities. In the circumstance, the accuracy and completeness of the cash and cash equivalents balance could not be confirmed.

10. Doubtful Expenditure

During the year under review, Chemoiben Secondary School was allocated Kshs.1,000,000 for construction of classrooms. Examination of expenditure records presented for audit revealed that the PMC (Project Management Committee) had awarded different tenders for materials and labour. However, no bills of quantities (BQs) were produced for audit review to confirm how the cost of construction material was arrived at. Physical verification carried out on 12 May 2016 revealed that the project was funded by the parents association and the CDF. The PMC did not present evidence to show the section of building financed by the CDF.

In the circumstances, the expenditure amounting to Kshs.1,000,000 could not be confirmed as a proper charge to public funds.

11. Unexplained Expenditure

The following projects relating to construction of prefabricated houses were budgeted for implementation in the year 2013/2014.

Health Centre	Amount (Kshs).
Sosit dispensary	1,100,000.00
Cheborget Health center	1,100,000.00
Kipwastuiyo Health center	1,182,759.00
Mabasi dispensary	1,100,000.00
Total	4,482,759.00

During the year under review, additional funding amounting to Kshs.700,000 was allocated to each of the four health facilities. However, payment vouchers in support of the said expenditures were not presented for audit examination and it was therefore not possible to confirm how the amounts was spent.

Physical verification of the projects disclosed their status as follows:-.

Health Centre	Status
Sosit dispensary	Finishing not done
Cheborget Health center	Complete and occupied
Kipwastuiyo Health center	Complete and occupied
Mabasi dispensary	Complete and occupied

No completion certificates were presented for audit examination in relation to the completed projects.

In the absence of payment vouchers and completion certificates, the propriety of the expenditure could not be confirmed.

12. Non-acknowledgement of Bursaries

During the year under review, the CDFC incurred a total of Kshs.19,066,796 in respect of bursaries for university and tertiary institutions. However, audit of the bursary records revealed that the institutions reported as having received the bursaries on behalf of the needy students did not acknowledge the bursaries and it was therefore not possible to confirm whether they received the funds. Consequently, the propriety of the expenditure could not be confirmed.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



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

Nairobi

21 November 2016

CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY
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IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2014-2015 Kshs	2013-2014 Kshs
Cash balance B/F as at 1 st July 2014	12	29,208,000	
Transfers from CDF Board	1	86,909,000	133,823,000
TOTAL RECEIPTS		116,207,000	133,823,000
PAYMENTS			
Compensation of Employees	2	1,356,000	887,000
Use of goods and services	3	4,205,000	3,142,000
Committee Expenses	4	5,760,000	4,262,000
Transfer to other Government Units	5	44,060,000	65,972,000
Other Grants and Transfers	6	26,047,000	30,342,000
Acquisition of Assets	7	25,360,000	0
TOTAL PAYMENTS		106,787,000	104,614,000
SURPLUS/DEFICIT		9,420,000	29,208,000

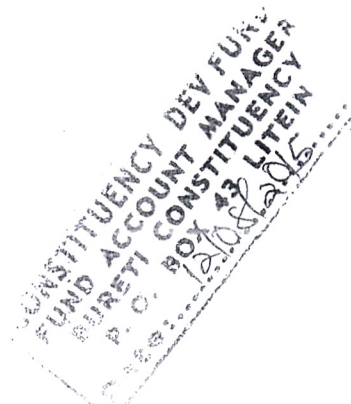
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 12th August 2015 and signed by:

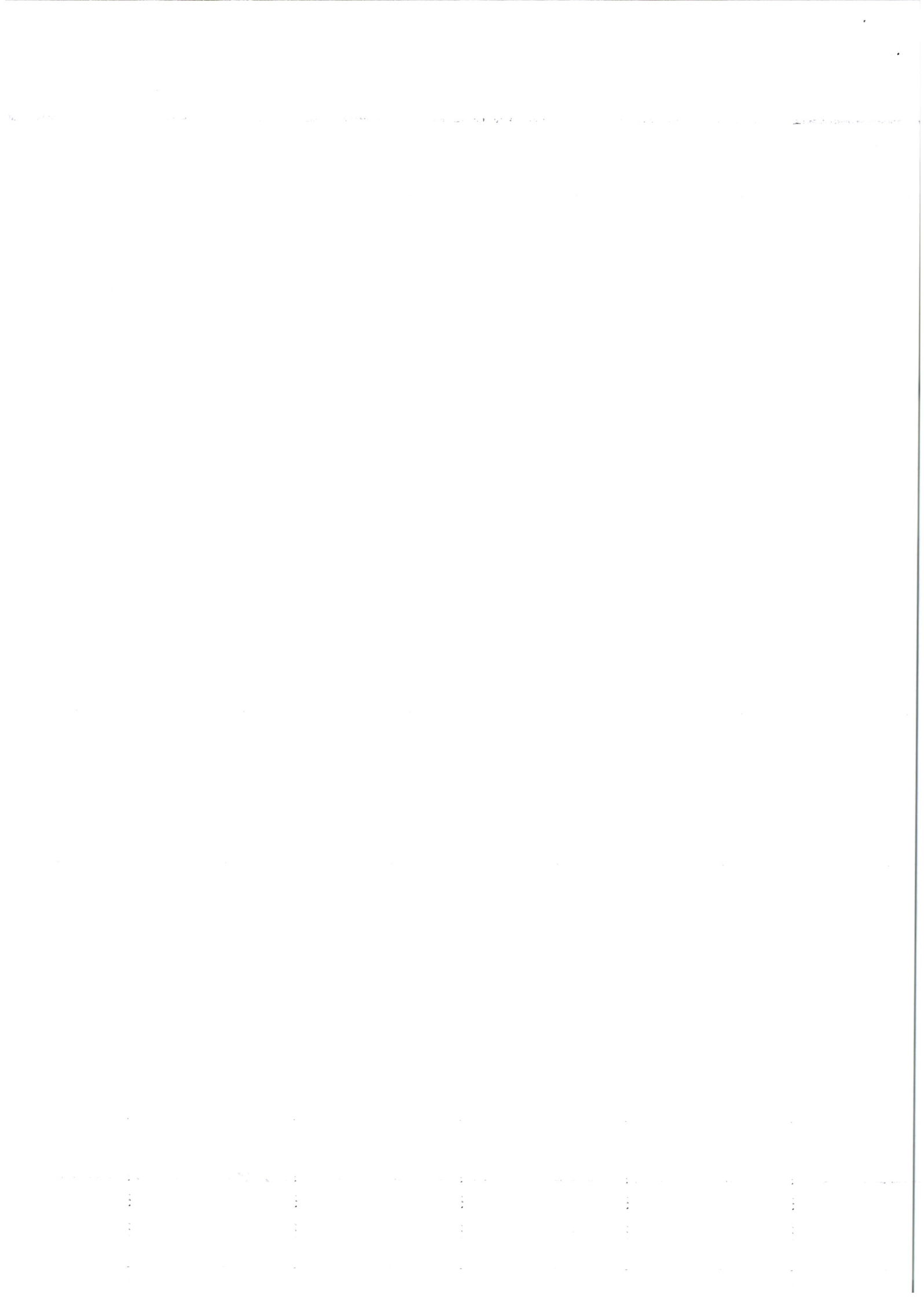


Alex Bett
 Chairman CDFC



Felix Ntutu
 Fund Accounts Manager





CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2015 (Kshs'000)

V. STATEMENT OF ASSETS

	Note	2014-2015 Kshs	2013-2014 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances:			
	7	38,719,000	38,719,000
TOTAL FINANCIAL ASSETS		38,719,000	38,719,000

REPRESENTED BY

Fund balance b/fwd 1 st July...	29,299,000	0
Surplus/Deficit for the year	9,420,000	29,299,000
NET FINANCIAL POSITION	38,719,000	29,299,000

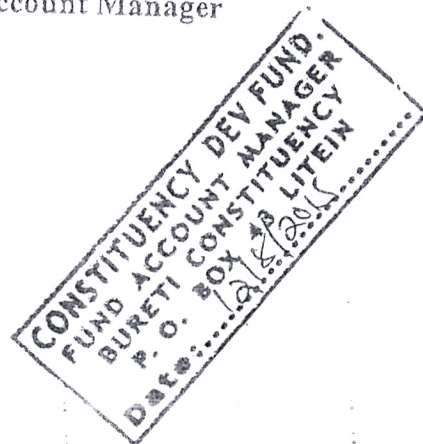
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Alex Bett
 Chairman CDFC



Felix Ntutu
 Fund Account Manager



CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY
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 For the year ended June 30, 2015 (K.shs'000)

VI. STATEMENT OF CASHFLOW		2014-2015	2013-2014
Receipts for operating income			
Cash balances b/fwd	1	29,299,000	133,823,000
Transfer from CDF Board	2	86,909,000	0
Payments for operating expenses			
Compensation of Employees	3	1,356,000	887,000
Use of goods and services	4	4,205,000	3,142,000
Committee Expenses	5	5,760,000	4,262,000
Transfers to Other Government Units	6	44,060,000	65,972,000
Other grants and transfers	7	26,046,000	30,302,000
Social Security Benefits	8		9,000
Net cash flow from operating activities		34,780,000	104,614,000
Cashflow From Investing Activities			
Acquisition of Assets	10	25,360,000	0
Net Cash flows from Investing Activities		25,360,000	0
NET INCREASE IN CASH AND CASH EQUIVALENT		29,299,000	29,208,000
Cash and cash equivalent at BEGINNING of the year		9,420,000	0
Cash and cash equivalent at END of the year		38,719,000	29,208,000

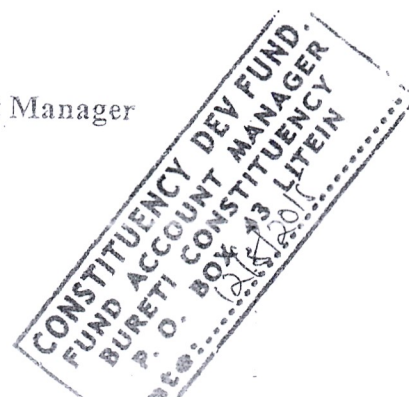
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Alex Bett
 Chairman CDFC



Felix Ntutu
 Fund Account Manager

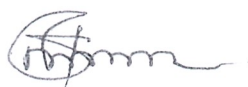



CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY
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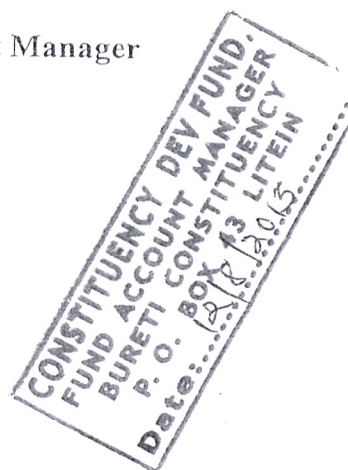
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND
 DEVELOPMENT COMBINED

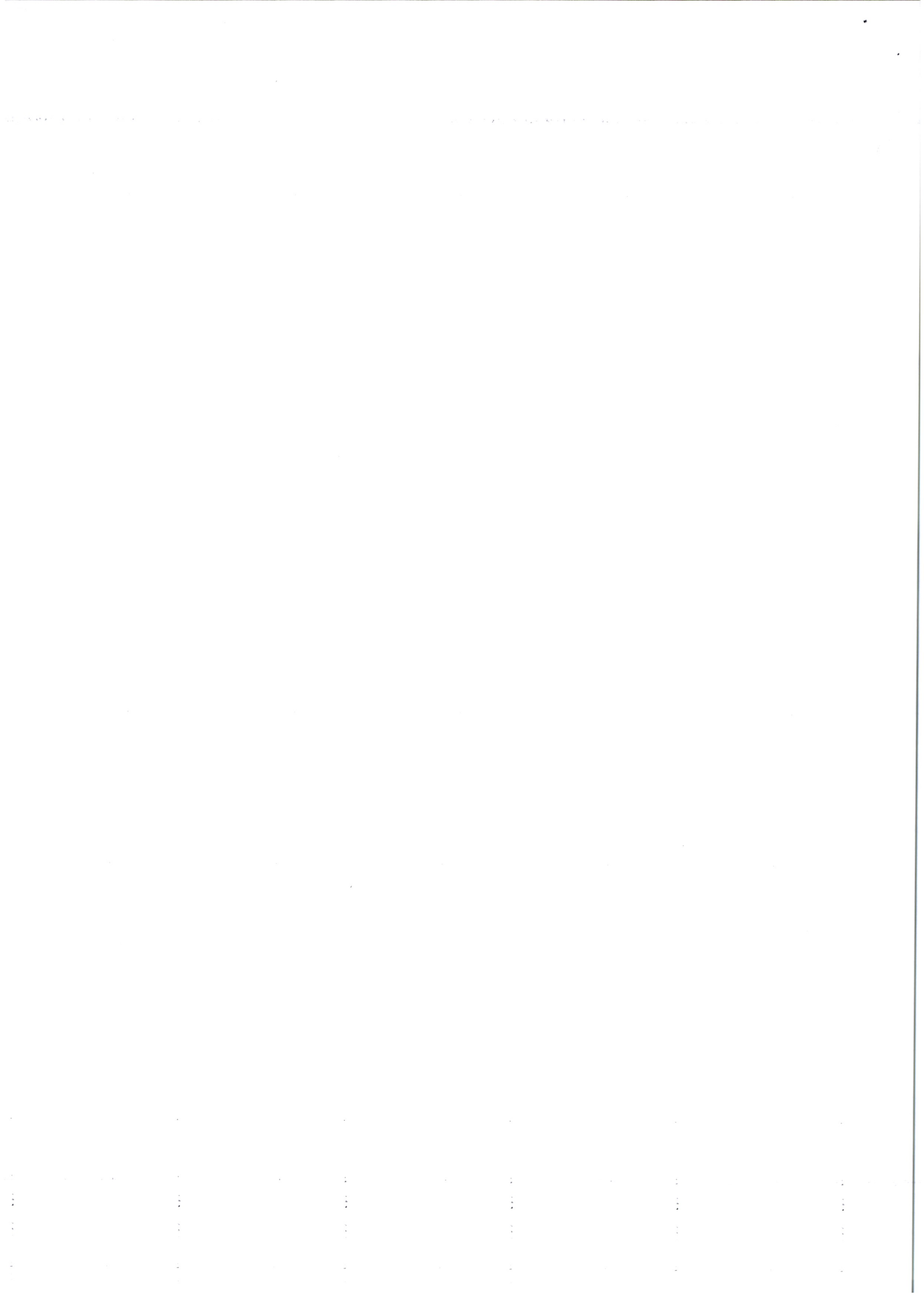
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts	114,878,000	1,329,000	116,207,000	106,787,000	9,420,000	92%
Payments						
Compensation of Employees	1,356,000	0	1,356,000	1,356,000	0	100%
Use of Goods and Services	3,705,000	500,000	4,205,000	4,205,000	0	100%
Committee Expenses	5,760,000	0	5,760,000	5,760,000	0	100%
Transfers from Other Government Entities	44,060,000	0	44,060,000	44,060,000	0	100%
Other Grants and Transfers	25,217,000	829,000	26,046,000	26,046,000	0	100%
Acquisition of Assets	25,360,000	0	25,360,000	25,360,000	0	96%
Other Payments	0	0	0	0	0	100%
TOTALS	116,794,000	1,329,000	116,207,000	106,787,000	9,420,000	92%

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 12th August 2015 and signed by:


Alex Bett
 Chairman CDFC


Felix Ntutu
 Fund Account Manager





CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs'000)

VIII. 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 *entity* 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 *entity*.

2. Recognition of revenue and expenses

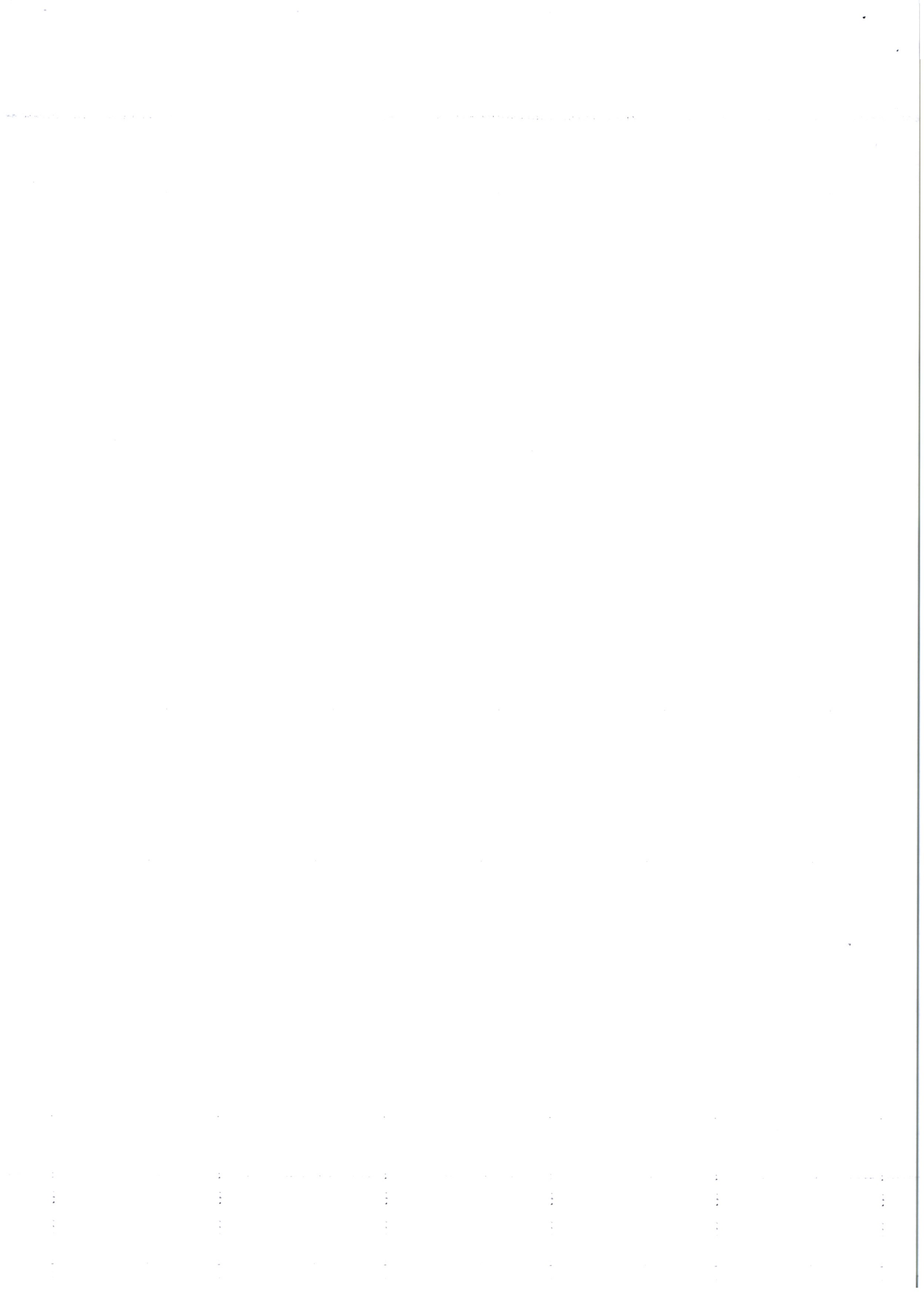
The Constituency recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

3. 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.

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



CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs'000)

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.

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 Constituency 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 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.

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.

CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2015 (Kshs'000)

IX. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

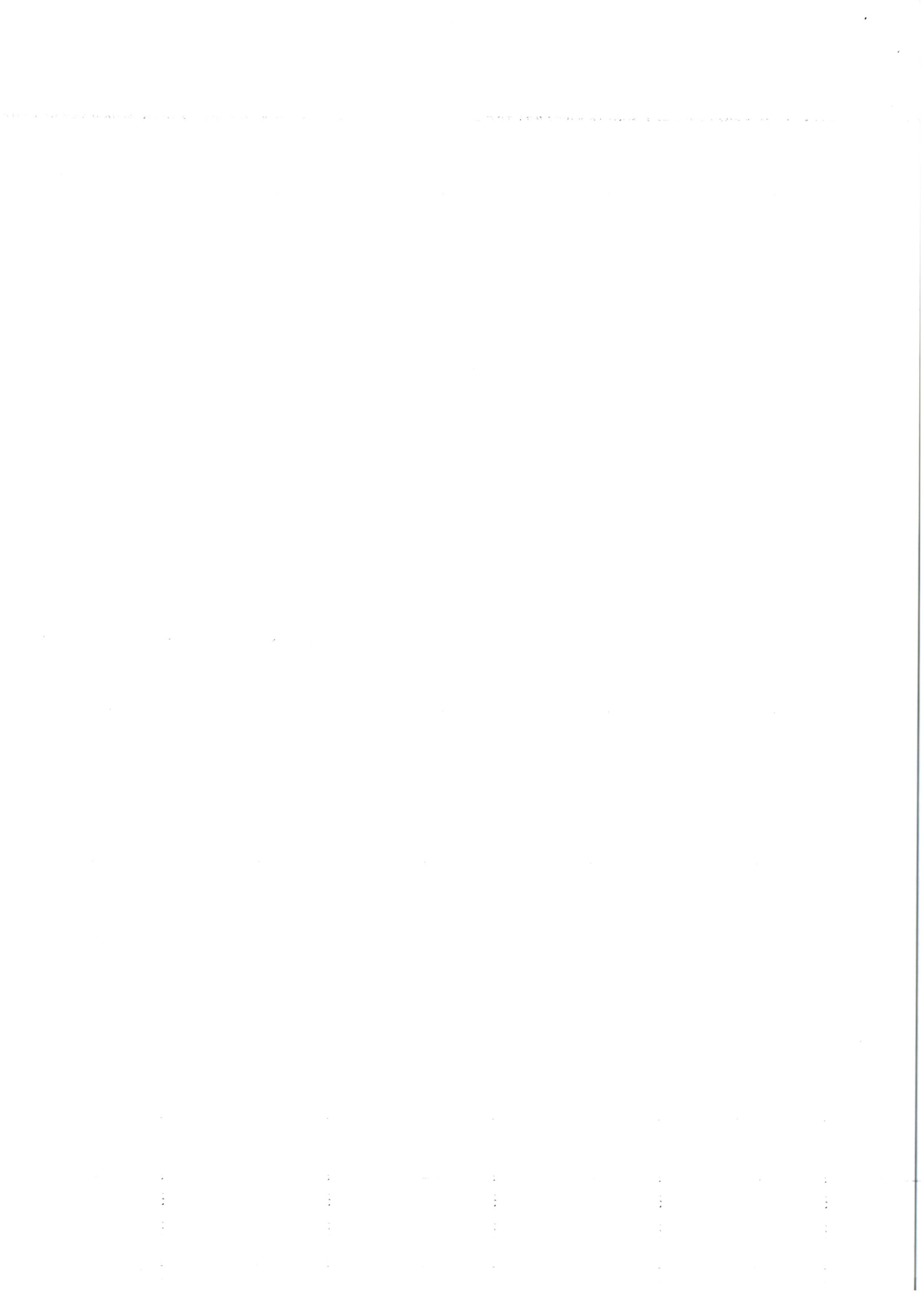
	DESCRIPTION	2014-2015	2013-2014
		Kshs	Kshs
NORMAL ALLOCATION	BALANCE B/FWD 01/07/2014	29,299,000	133,823,000
RECEIPT	AIE NO. A759681	25,720,000	
RECEIPT	AIE NO. A796712	17,232,000	
RECEIPT	AIE NO. A797108	750,000	
RECEIPT	AIE NO. A797070	14,488,000	
RECEIPT	AIE NO. A796032	28,720,000	
TOTAL		116,207,000	133,823,000

2. COMPENSATION OF EMPLOYEES

	2014-2015	2013 - 2014
	Kshs	Kshs
Basic wages of temporary employees	1,356,000	887,000
Total	1,356,000	887,000

3. USE OF GOODS AND SERVICES

2014-2015	2013 - 2014
Kshs	Kshs

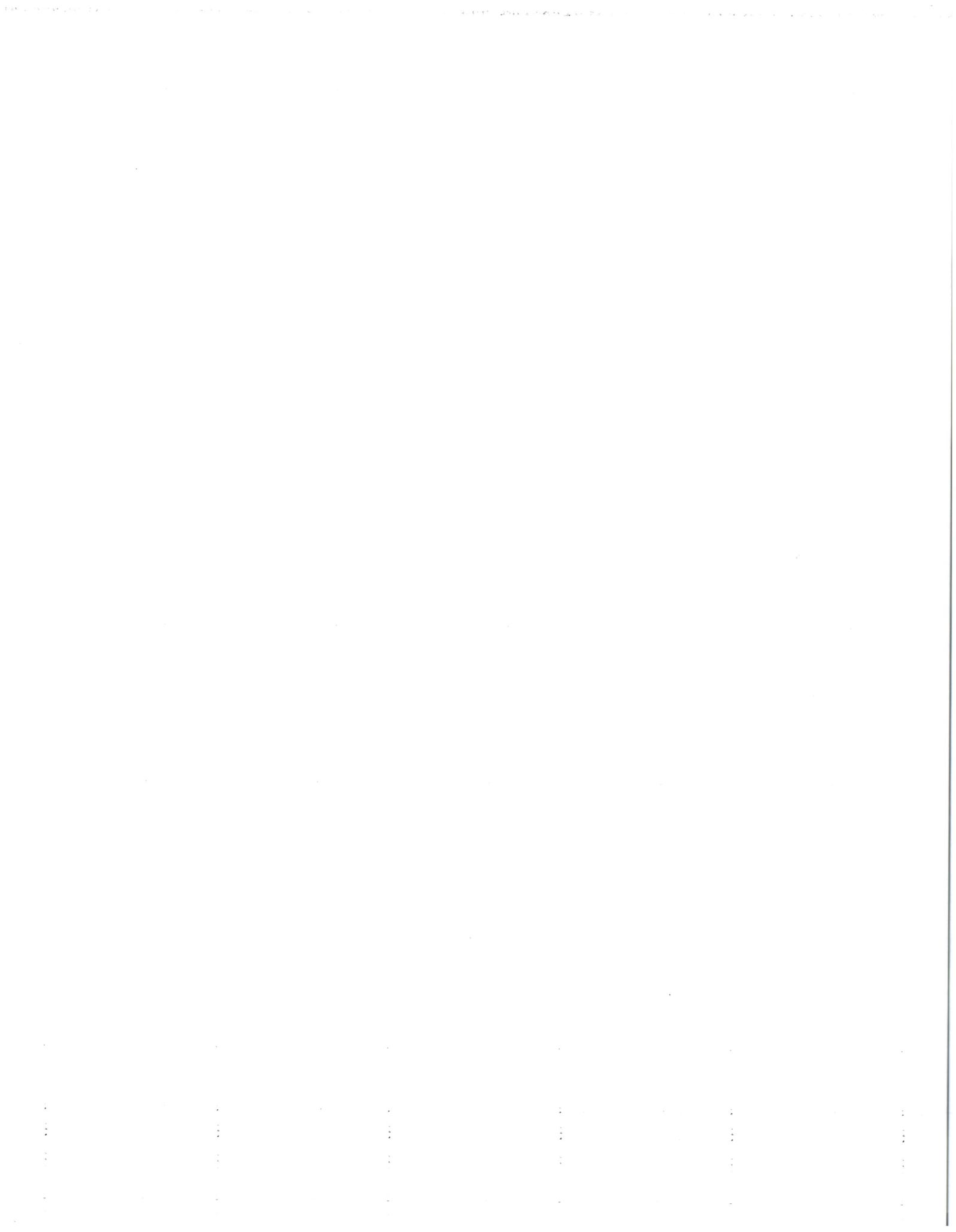


CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY

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For the year ended June 30, 2015 (Kshs'000)

Utilities, supplies and services	950,000	233,000
Communication, supplies and services	625,000	310,000
Domestic travel and subsistence	500,000	512,000
Printing, advertising and information supplies & services	130,000	328,000
Training expenses	625,000	792,000
Hospitality supplies and services	410,000	274,000
Office and general supplies and services	232,000	210,000
Routine maintenance – vehicles and other transport equipment	733,000	483,000
Total	4,205,000	3,142,000



CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY

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For the year ended June 30, 2015 (Kshs'000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMMITTEE EXPENSES

	2014-2015 Kshs	2013 - 2014 Kshs
Other committee Expenses	3,760,000	2,726,000
Committee Allowances	2,000,000	1,536,000
Total	5,760,000	4,262,000

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2014-2015 Kshs	2013 - 2014 Kshs
Transfers to National Government entities		
Secondary Schools	14,010,000	30,972,000
Primary Schools	20,000,000	15,000,000
Health Centers	10,050,000	20,000,000
TOTAL	44,060,000	65,972,000

6. OTHER GRANTS AND OTHER PAYMENTS

	2014-2015 Kshs	2013 - 2014 Kshs
Scholarships and bursaries	22,499,000	14,222,000
Emergency (Construction of a classroom)	1,847,000	5,842,000
Water		4,078,000
Roads	700,000	5,200,000
Sports	1,000,000	1,000,000
Total	26,046,000	30,342,000

CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY**Reports and Financial Statements****For the year ended June 30, 2015 (Kshs'000)****NOTES TO THE FINANCIAL STATEMENTS (Continued)****7. BANK ACCOUNTS**

Name of Bank, Account No. & currency	2014-2015	2013 - 2014
	Kshs	Kshs
KENYA COMMERCIAL BANK, SOTIK BRANCH ACCOUNT NUMBER: 1105583465 & CURRENCY IS KSH.	38,719,000	29,299,000
Total	38,719,000	29,299,000

1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100

CONSTITUENCIES DEVELOPMENT FUND-BURET CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2015 (Kshs'000)

ANNEX 1.SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs)	
	2014-2015	2013-2014
Buildings and structures	13,000,000	13,000,000
Transport equipment	3,000,000	4,000,000
Office equipment, furniture and fittings	9,360,000	1,500,000
Total	25,360,000	18,500,000

