

Volume 1:

Submissions from the National Government Constituencies Development Fund on Audited financial statements for financial years 2013/14, 2014/15 and 2015/16 for the following Constituencies:

1. Dagoretti North Constituency
2. Dagoretti South Constituency
3. Embakasi Central Constituency
4. Embakasi East Constituency
5. Embakasi North Constituency
6. Embakasi South Constituency
7. Embakasi West Constituency
8. Kamukunji Constituency





NG-CDF

National Government Constituencies Development Fund
Embakasi South Constituency
Taj Mall Embakasi Outerring Road
P.O Box 1253-00521
NAIROBI
Email: cdfembakasisouth@ngcdf.go.ke

EMBAKASI SOUTH CONSTITUENCY

AUDIT RESPONSE TO THE SFAC

THROUGH THE CLERK OF THE NATIONAL ASSEMBLY



IN RESPONSE TO THE AUDIT ISSUES RAISED BY THE AUDITOR GENERAL

**FOR THE FINANCIAL YEAR
2015/2016**

2016. 1



NG-CDF

**National Government Constituencies Development Fund
Embakasi South Constituency**

Taj Mall, Embakasi
Outering Road, Embakasi
P.O Box 1253-00521
Nairobi, Kenya
Cell:

Email: embakasisouthcdf@cdf.go.ke | **Website:** www.cdf.go.ke

REF: ESNG-CDF/ SFAC/2018/003

10th May 2018,

THE CLERK,
NATIONAL ASSEMBLY,
PARLIAMENT BUILDINGS,
P.O BOX 41842-00100,
NAIROBI.

RE: RESPONSE TO THE REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND EMBAKASI SOUTH CONSTITUENCY FOR THE YEAR ENDED 30TH JUNE 2016.

Ref to NA/SFAC/CORR/2018/007 dated 20th February 2018 from clerk of the national assembly.

Attached are responses to the issues raised in the report of the auditor general on financial statements of National Government Constituencies Development Fund for Embakasi South Constituency for the year ended 30th June 2016.

Kioko Alex M
Fund Account Manager
EMBAKASI SOUTH CONSTITUENCY.

RESPONCES TO AUDIT REPORT FOR EMBAKASI SOUTH CONSTITUENCY FOR YEAR ENDED 30TH JUNE 2016.

2015/2016

1. Presentation and Disclosures of the Financial Statements

The statement of compliance and basis of preparation indicate that all values are rounded off to the nearest shilling. However, balances in the financial statements have not been rounded off to the nearest shilling. The financial statements are, therefore, not consistent with the basis of preparation and do not therefore conform to the format prescribed by the Public Sector Accounting Standard Board.

Response

- ✓ *It is true that the figures in the financial statement had not been rounded off as required.*
- ✓ *However we have not been aware of this since all of our previous financial statements figures were not rounded off to the nearest shillings. We therefore promise to comply with this in future Annex 1 – Financial reports with rounded of figures*

2. Unexplained Amended Comparative Figures

The following differences have been noted between comparative figures (2014/2015) reflected in the financial statements for the year ended 30 June 2016 and the balances shown in the audited financial statements for 2014/2015:

	2014/2015 Comparative Figures Kshs.	2014/2015 Audited Balances Kshs.	Variance Kshs.
Compensation of Employees	1,820,674	1,804,274	16,400
Use of Goods and Services	7,619,797	4,529,797	3,090,000
Committee Allowance	-	3,090,000	(3,090,000)
Social Security Benefits	-	16,400	(16,400)

However, no explanation has been provided for these differences. In addition, the nature of the error and respective amounts of the corrections in these comparative figures have similarly not been disclosed in the notes to the financial statements.

Response

- ✓ *It is true that there was a difference in the comparative figures (2014/2015) reflected in the financial statements for the year ended 30th June 2016.*
- ✓ *This was brought about by the change of reporting framework where use of goods & services and committee allowances were merged in 2015/2016 and Social Security Benefits was merged in Compensation of Employees unlike in (2014/2015) where they were separate*

3. Unexplained Adjustment

The statement of assets and liabilities reflects unexplained prior year adjustment of Kshs.7,919,256.59. Further, contrary to paragraph 1.5 of IPSAS Cash Basis reporting framework, the nature and amount of the error corrected have not been explained.

Response

- ✓ *Its true that ksh 7,919,256.59 was erroneously omitted in the 2014/2015 financial statements, The amount was expenditure for Roads projects (Mukuru Kwa Reuben Road) the payment voucher and documents is at the EACC for investigation. Annex 2 – EACC inventory*

4. Unsupported Expenditure

Supporting documents and analyses for the following expenditure components totalling Kshs.120,904,245.19 have not been provided for audit review.

Item	Amount (Kshs)
Compensation of Employees	1,644,377.20
Use of Goods and Services	6,554,863.54
Transfers to other Government Units	23,511,144.16
Other Grants and Transfers	88,345,061.39
Acquisition of assets	848,798.90
Total	<u>120,904,245.19</u>

Consequently, the validity and propriety of the expenditures totalling Kshs.120,904,245.19 for the year ended 30 June 2016 cannot be confirmed.

Response

- ✓ *It is true that supporting documents were not availed, however, the available supporting documents (Payment Vouchers) totaling to Kshs. 55,716,909 have been attached under Annex 3- Payment Vouchers No. 1-26.*
- ✓ *The rest of the payment vouchers were delivered to the EACC for investigation. Annex 4 – EACC letter*

5. Budget and Budgetary Control

During the year under review, Embakasi South Constituency Fund incurred expenditure totalling Kshs.120,904,245.19 against an approved budget of Kshs.164,875,039.82 resulting in under expenditure of Kshs.43,970,794.63 as shown below:

Item	Budgeted Amount Kshs	Actual Expenditure Kshs	Over /Under expenditure Kshs
Compensation of Employees	2,715,000.00	1,644,377.20	1,070,622.80
Use of Goods and Services	7,032,625.00	6,554,863.54	477,761.46
Transfers to other Govt Units	52,464,712.00	23,511,144.16	28,953,567.84
Other grants and Transfers	101,759,525.00	88,345,061.39	13,414,463.61
Acquisition of assets	903,177.82	848,798.90	54,378.92
Total	164,875,039.82	120,904,245.19	43,970,794.63

The under expenditure is an indication of funds not utilized fully and approved programs not implemented. The budget did not, therefore, fully meet the intended objectives of improving delivery of services to the residents of Embakasi South Constituency.

Response

- ✓ *It's true that there was under expenditure, this was because of late disbursement of funds from the Board. Projects were also paid directly from the main account and not through Project Management Committee account hence the delay in payments of full amounts to the projects since payments are done on certificates issued by the projects engineer. This is not so for now since all projects go through PMC accounts. The balance has since been received and the projects were implemented. Annex 5 – AIE A825844 of Kshs. 41,995,865*

6. Revenue

The Constituency budgeted to receive Kshs.164,875,040 but only realized Kshs.114,679,175 in 2015/2016 financial year, resulting to underfunding of Kshs.50,195,865, a 30% short fall in receipts from the Constituency Development Fund Board. No explanation has been provided for the underfunding.

Response

- ✓ *Its true that there was 30% short fall in receipts from the constituency development Board, the underfunding was due to non operations of the CDF from 18th February 2016- May 2016 when the CDF act was declared unconstitutional.*

7. Un-remitted Statutory Deductions

Examination of payment documents and bank statements revealed that statutory deductions amounting to Kshs.216,053 in respect of 2015/2016 financial year had not been remitted to the various statutory bodies as of 30 June 2016 thus exposing the Fund to penalties. No reasons have been provided for non-remittance of the amount.

Response

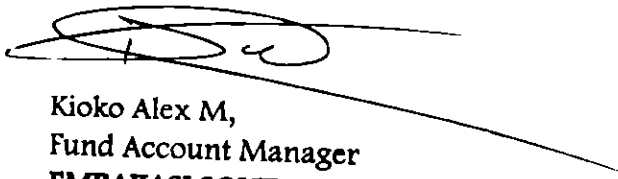
- ✓ *It is true that the statutory deductions had not been remitted. However, action has been taken to make sure that all the statutory deductions are remitted on time and they are upto date. Annex 6 -The latest payment schedules of NSSF, NHIF, PAYE*

8. Bursaries to Students

As disclosed in Note 7 to the financial statements, other grants and transfers expenditure of Kshs.88,345,061 includes bursaries totalling Kshs.18,914,000 allocated to secondary schools and tertiary institutions during the year under review. However, bursary cheques totalling Kshs.2,743,760 had not been presented to the intended beneficiaries as at 30 June 2016. No explanation has been provided for failure to present the cheques to the beneficiaries.

Response

- ✓ *It is true that bursary cheques totaling Kshs.2,743,760 had not been presented as at 30th June 2016. These cheques had been issued to the various beneficiaries and were not stale hence presented in the subsequent periods.*



Kioko Alex M,
Fund Account Manager
EMBAKASI SOUTH CONSTITUENCY.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs.)

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT -
CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NG-CDFC)**

Embakasi South NG-CDF had an allocation of Kshs.99,195,865 in the financial year 2015/2016. We have been able to implement most of the projects. The constituency has so far received Kshs.49,000,000 from the NG-CDF Board and disbursed the same to the beneficiaries. During the financial year, 2015/2016, a considerable number of projects have been completed. These includes; Construction of abolition block at Mukuru Kwa Njenga, Renovation of Mukuru Health Centre, Taking part in sports activities, and issuing of bursaries to needy students. NG-CDF being the backbone of development in the Constituency is an integral part in any development agenda. The Constitutional crisis arising on NG-CDF should be taken as a critical decision for the survival of NG-CDF.

NG-CDF as a development wheel is faced with numerous challenges. The society is yet to embrace it as a non-political fund. Separation here becomes an uphill task. A negative attitude towards the fund is also another big challenge to the implementers.

A lot of sensitization is necessary to change the community's' mind set towards development.

Sign:

CHAIRPERSON NG-CDFC

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs.)

III. STATEMENT OF NG-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 NG-CDF shall prepare financial statements in respect of that NG-CDF. 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 Accounting Officer in charge of EMBAKASI SOUTH NG-CDF is responsible for the preparation and presentation of the NG-CDF's financial statements, which give a true and fair view of the state of affairs of the NG-CDF for and as at the end of the financial year ended on June 30, 2016. 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 NG-CDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NG-CDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the EMBAKASI SOUTH NG-CDF accepts responsibility for the NG-CDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NG-CDF's financial statements give a true and fair view of the state of NG-CDF's transactions during the financial year ended June 30, 2016, and of the NG-CDF's financial position as at that date. The Accounting Officer in charge of the EMBAKASI SOUTH NG-CDF further confirms the completeness of the accounting records maintained for the NG-CDF, which have been relied upon in the preparation of the NG-CDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the EMBAKASI SOUTH NG-CDF confirms that the NG-CDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NG-CDF's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NG-CDF's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NG-CDF's financial statements were approved and signed by the Accounting Officer on 2016

Chairman NG-CDFC

Funds Accounts Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs.)

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016	2014-2015
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	82,519,675	86,329,706
Proceeds from Sale of Assets	2	-	
Other Receipts	3	-	
TOTAL RECEIPTS		82,519,675	86,329,706
PAYMENTS			
Compensation of employees	4	1,644,377	1,820,675
Use of goods and services	5	6,554,864	7,619,797
Transfers to Other Government Units	6	23,511,144	11,443,127
Other grants and transfers	7	88,345,061	32,559,730
Acquisition of Assets	8	848,799	611,968
Other Payments	9	-	1,139,767
TOTAL PAYMENTS		120,904,245	55,195,064
SURPLUS/DEFICIT		(38,384,570)	31,134,642

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMBAKASI SOUTHNG-CDF financial statements were approved on _____ 2016 and signed by:

Alice were
Chairperson - NG-CDFC

Peter Mukhanji
Fund Account Manager



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs.)

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2015-2016	2014-2015
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	(6,225,070)	40,078,757
Cash Balances (cash at hand)	10B		
Outstanding Imprests	11		
TOTAL FINANCIAL ASSETS		(6,225,0670)	40,078,757
REPRESENTED BY			
Fund balance b/fwd 1st July...2015	12	40,078,757	8,944,115
Surplus/Defict for the year		(38,384,570)	31,134,642
Prior year adjustments	13	(7,919,257)	
NET LIABILITIES		(6,225,070)	40,078,757

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMBAKASI SOUTHNG-CDF financial statements were approved on _____ 2016 and signed by:

Alice were
Chairperson - NG-CDFC

Peter Mukhanji
Fund Account Manager

2015/16 - Annex 1

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ANNEX 1



**NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND- EMBAKASI
SOUTH CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDFA) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

(b) Key Management

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

- i. Constituencies Development Fund Board (NG-CDFB)
- ii. NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND Committee (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Peter Mukhanji
3.	Accountant	C.O.Oyaro

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of EMBAKASI SOUTH Constituency. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the NATIONAL GOVERNMENT - CONSTITUENCY DEVELOPMENT FUND Committee (NG-CDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) EMBAKASI SOUTH NG-CDF Headquarters

P.O. Box 10445-100
Nairobi, KENYA

(f) EMBAKASI SOUTHNG-CDF CONTACTS

Telephone: 0728524023

E-mail: info@embakasisouth.NG-CDF.go.ke

Website: www.Embakasi South.NG-CDF.go.ke

(g) EMBAKASI SOUTHNG-CDF Bankers

1. Bank Name: Equity bank
Branch: TAJ MALL
Account Name: EMBAKASI SOUTH NG-CDF
Address: 75104 Nairobi

(h) Independent Auditors

Auditor General
Office of the Auditor General
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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs.)

I. STATEMENT OF CASHFLOW

		2015 - 2016	2014 - 2015
Receipts for operating income			
Transfers from CDF Board	1	82,519,675	86,329,706
Other Receipts	3		
		82,519,675	86,329,706
Payments for operating expenses			
Compensation of Employees	4	1,644,377	1,820,675
Use of goods and services	5	6,554,864	7,619,797.
Transfers to Other Government Units	6	23,511,144	11,443,127
Other grants and transfers	7	88,345,061	32,559,730
Other Payments	9		1,139,767
		120,055,446	54,583,096
Adjusted for:		7,919,257	
Adjustments during the year		127,974,703	54,583,096
Net cash flow from operating activities		(45,455,028)	31,746,610
CASHFLOW FROM INVESTING ACTIVITIES		(45,455,028)	31,746,610
Proceeds from Sale of Assets	2	-	
Acquisition of Assets	8	848,799	611,968
Net cash flows from Investing Activities		(848,799)	(611,968)
NET INCREASE IN CASH AND CASH EQUIVALENT		(46,303,827)	31,134,642
Cash and cash equivalent at BEGINNING of the year	12	40,078,757	8,944,116
Cash and cash equivalent at END of the year	10A	(6,225,070)	40,078,757

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The EMBAKASI SOUTHNG-CDF financial statements were approved on _____ 2016 and signed by:

Alice were
Chairperson - NG-CDFC

Peter Mukhanji
Fund Account Manager

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY**
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**VI. 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						
Transfers from CDF Board	99,195,865	65,679,175	164,875,040	114,679,175	50,195,865	70%
Proceeds from Sale of Assets			-		-	
Other Receipts			-		-	
	99,195,865	65,679,175	164,875,040	114,679,175	50,195,865	70%
PAYMENTS						
Compensation of Employees	2,715,000	-	2,715,000	1,644,377	1,070,623	61%
Use of goods and services	6,032,625	1,000,000	7,032,625	6,554,864	477,762	93%
Transfers to Other Government Units	52,464,712	-	52,464,712	23,511,144	28,953,568	45%
Other grants and transfers	37,783,522	63,976,004	101,759,526	88,345,061	13,414,464	87%
Acquisition of Assets	200,006	703,173	903,178	848,799	54,379	94%
Other Payments			-		-	
TOTALS	99,195,865	65,679,175	164,875,040.00	120,904,245	43,970,795	73%

Alice were
Chairperson - NG-CDFC

Peter Mukhanji
Fund Account Manager

VII. 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 *NG-CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
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Reports and Financial Statements

For the year ended June 30, 2016 (Kshs.)

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 *NG-CDF* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *NG-CDF's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *NG-CDF's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs.)

VIII. NOTES TO THE FINANCIAL STATEMENTS

GFS CODES					
	1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
	Description		2015-2016	2014-2015	
			Kshs	Kshs	
1330407	Normal Allocation	AIE NO...750266	33,519,675	39,472,100	
		AIE NO...750267	20,000,000	46,857,606	
		AIE NO...750268	29,000,000		
1330408	Conditional grants	AIE NO...			
		AIE NO...		-	
1330409	Receipt from other Constituency			-	
	TOTAL		82,519,675	86,329,706	
3510000	2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
	Description		2015-2016	2014-2015	
			Kshs	Kshs	
3510202	Receipts from the Sale of Buildings		-	-	
3510601	Receipts from the Sale of Vehicles and Transport Equipment		-	-	
3510801	Receipts from the Sale Plant Machinery and Equipment		-	-	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
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Reports and Financial Statements

For the year ended June 30, 2016 (Kshs.)

3510803	Receipts from the Sale of office and general equipment		-	-	
			-	-	
		Total	-	-	
1400000	3 OTHER RECEIPTS				
	Description		2015-2016	2014-2015	
			Kshs	Kshs	
1410107	Interest Received		-	-	
1410405	Rents		-	-	
1420601	Sale of tender documents		-	-	
1450207	Other Receipts Not Classified Elsewhere (specify)		-	-	
	Total		-	-	
2110000	4 COMPENSATION OF EMPLOYEES				
	Description		2015-2016	2014-2015	
			Kshs	Kshs	
2110201	Basic wages of contractual employees		1,644,377	1,804,275	
2110202	Basic wages of casual labour		-	-	
	Personal allowances paid as part of salary		-	-	
2110301	House allowance		-	-	
2110314	Transport allowance		-	-	
2110320	Leave allowance		-	-	
2110326	Other personnel payments		-	-	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs.)

	employer contribution to NSSF			16,400	
2710120	gratuity				
	Total		1,644,377	1,820,675	
2200000	5. USE OF GOODS AND SERVICES				
	Description		2015-2016	2014-2015	
			Kshs	Kshs	
2210100	Utilities, supplies and services		200,000	1,314,000	
2210104	Office rent		1,285,683	934,797	
2210200	Communication, supplies and services		100,000		
2210300	Domestic travel and subsistence		215,709		
2210500	Printing, advertising and information supplies & services		80,000	150,000	
2210600	Rentals of produced assets				
2210700	Training expenses		1,960,000	1,761,000	
2210809	Committee allowance		1,736,000	1,786,000	
2210800	committee expenses		600,000	1,304,000	
2210800	Hospitality supplies and services		-		
2210900	Insurance costs		-		
2211000	Specialised materials and services		-		
2211100	Office and general supplies and services		300,000	370,000	
2211200	Fuel ,oil & lubricants				
2211300	Other operating expenses/b charges		77,471		
2220100	Routine maintenance – vehicles and other transport equipment				

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs.)**

2220200	Routine maintenance – other assets				
	Total				
			6,554,864	7,619,797	
2630200	6 TRANSFER TO OTHER GOVERNMENT ENTITIES				
	Description		2015-2016	2014-2015	
			Kshs	Kshs	
2630204	Transfers to primary schools		8,800,507	5,382,790	
2630205	Transfers to secondary schools		13,480,070		
2630206	Transfers to Tertiary institutions				
2630207	Transfers to Health institutions				
	TOTAL		1,230,5667	6,060,337	
			23,511,144	11,443,127	
2640000	7 OTHER GRANTS AND OTHER PAYMENTS				
	Description		2015-2016	2014-2015	
			Kshs	Kshs	
2640101	Bursary -Secondary		9,457,000	10,500,000	
2640102	Bursary -Tertiary		9,457,000	10,496,000	
2640104	Bursary-Special schools			773,399	
2640105	Mocks & CAT			1,800,000	
2640504	water/Sewers		1,766,032		
2640505	Agriculture (Markets)				
2640506	Electricity projects				
2640507	Security		1,461,260		
2640508	Roads		42,816,452		
2640509	Sports		3,191,690	1,750,000	
2640510	Environment		3,009,660	493,000	
	Emergency Projects (specify)		6,668,178	6,747,332	
2640200					
2640511	Development - factories/stadiums		10,517,789		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs.)**

	Total		88,345,061.00	32,559,730.00	
3100000	8 ACQUISITION OF ASSETS				
	Non-Financial Assets		2015-2016	2014-2015	
			Kshs	Kshs	
3110102	Purchase of Buildings		-		
3110202	Construction of Buildings		-		
3110302	Refurbishment of Buildings		-		
3110701	Purchase of Vehicles		-		
3110704	Purchase of Bicycles & Motorcycles		-		
3110801	Overhaul of Vehicles		-		
3111001	Purchase of Office furniture and fittings		848,799		
3111002	Purchase of computers, printers and other IT equipments		-	611,968	
3111005	Purchase of photocopier		-		
3111009	Purchase of other office equipments		-		
3111112	Purchase of soft ware		-		
3130101	Acquisition of Land		-		
			-		
	Total		848,799	611,968	
	9 OTHER PAYMENTS				
			2015-2016	2014-2015	
			Kshs	Kshs	
	TOILETS		-	1,139,767	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs.)

	specify		-		
	TOTAL		-	1,139,767	
	10A- Bank Balances (cash from bank balance)				
	Name of Bank	Account Number	2015 - 2016	2014 - 2015	
			Kshs	Kshs (30/6/2015)	
			(30/6/2016)		
	Equity bank - kariobangi baranch		(6,225,070)	40,078,757	
			-		
	Total		(6,225,070)	40,078,757	
	10B- CASH IN HAND				
			2015 - 2016	2014 - 2015	
			Kshs	Kshs (30/6/2015)	
			(30/6/2016)		
	Location 1		-		
	Location 2		-		
	Location 3		-		
	Other receipts (specify)		-		
			-		
	Total		-		
			<i>[Provide cash count certificates for each]</i>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs.)

11-OUTSTANDING IMPRESTS					
	<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Taken</i>	<i>Balance</i>
			<i>Kshs</i>	<i>Kshs</i>	<i>(30/6/2016)</i>
	<i>Name of Officer</i>	<i>dd/mm/yy</i>			<i>Kshs</i>
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-		
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-		
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-		
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-		
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-		
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-		
	<i>Name of Officer</i>	<i>dd/mm/yy</i>	-		
	Total				
12 BALANCES BROUGHT FORWARD					
			2015 - 2016	2014 - 2015	
			Kshs	Kshs	
			(1/7/2015)	(1/7/2014)	
	Bank accounts		40,078,757	8,944,116	
	Cash in hand		-		
	Imprest		-		
	Total		40,078,757	8,944,116	
	<i>[Provide short appropriate explanations as necessary]</i>				
13 PRIOR YEAR ADJUSTMENTS					
			2015 - 2016	2014 - 2015	
	Bank accounts		(7,919,256)	Kshs	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs.)

	Cash in hand		-	
	Imprest		-	
			-	
	Total		(7,919,257)	
	14 OTHER IMPORTANT DISCLOSURES			
	15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)			
			2015 - 2016	2014 - 2015
			Kshs	Kshs
	Construction of buildings		-	
	Construction of civil works		-	
	Supply of goods		-	
	Supply of services		-	
	TOTAL		-	
			-	
	15.2: PENDING STAFF PAYABLES (See Annex 2)			
			2015 - 2016	2014 - 2015
			Kshs	Kshs
	Senior management		-	
	Middle management		-	
	Unionisable employees		-	
	Others (specify)		-	
			-	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs.)

15.3 - OTHER PENDING PAYABLES (See Annex 3)					
			2015 - 2016	2014 - 2015	
			Kshs	Kshs	
	Amounts due to other Government entities (see attached list)		-		
	Amounts due to other grants and other transfers (see attached list)		-		
	Others (<i>specify</i>)		-		
			-		
ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE					
	Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014
		a	b	c	
	Construction of buildings				
	1.				
	2.				
	3.				
	Sub-Total				
	Construction of civil works				
	4.				
	5.				
	6.				
	Sub-Total				
	Supply of goods				
	7.				
	8.				
	9.				
	Sub-Total				
	Supply of services				

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs.)

10.				
11.				
12.				
	Sub-Total			
	Grand Total			

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

	Name of Staff	Job Group	Original Amount	Date Payable Contracted	Outstanding Balance
					2015
			a	b	d=a-c
	Senior Management				
	1.				
	2.				
	3.				
	Sub-Total				
	Middle Management				
	4.				
	5.				
	6.				
	Sub-Total				
	Unionisable Employees				
	7.				
	8.				
	9.				
	Sub-Total				
	Others (specify)				
	10.				
	11.				
	12.				
	Sub-Total				
	Grand Total				

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

	Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Outstanding Balance
					2015

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs.)

			a		c
	Amounts due to other Government entities				
	1.				
	2.				
	3.				
	Sub-Total				
	Amounts due to other grants and other transfers				
	4.				
	5.				
	6.				
	Sub-Total				
	Others (specify)				
	7.				
	8.				
	9.				
	Sub-Total				
	Grand Total				
	ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER				
	Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15	Historical Cost (Kshs) 2013/14	
	Land		-		
	Buildings and structures			-	
	Transport equipment			-	
	Office equipment, furniture and fittings	848,799			
	ICT Equipment, Software and Other ICT Assets		611,968		
	Other Machinery and Equipment			-	
	Heritage and cultural assets				
	Intangible assets				

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI
SOUTH CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016 (Kshs.)

	Total	848,799	611,968	-	
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2 copies

Annex II

Q3

EACC file

Annex II



ETHICS AND ANTI-CORRUPTION COMMISSION

INTEGRITY CENTRE (Valley Rd. /Jakaya Kikwete Rd. Junction) P.O. Box 61130 -00200, NAIROBI, Kenya
TEL.: 254 (020) 2717318/ 310722, MOBILE: 0729 888881/2/3
Fax: 254 (020) 2719757 Email: eacc@integrity.go.ke Website: www.eacc.go.ke

When replying please quote:

EACC.6/25/1 VOL. VIII (175).

3rd October, 2017

The Fund Manager,
Embakasi South Constituency Development Fund,
NAIROBI.

Dear Sir,

RE: REQUEST FOR DOCUMENTS AND INFORMATION.

This Commission is investigating allegations of Embezzlement/Misappropriation of funds and procurement irregularities leveled against Embakasi South NG-CDF for the fiscal year 2015/2016 touching on the following projects.

- I. Rehabilitation of the Kwa Reuben Soccer Stadium.
- II. Donation of a bus to St. Stephen High School.
- III. Installation of Street Lighting.
- IV. Constituency Sports Tournament.
- V. Expansion of Kwa Reuben Market Sheds.
- VI. Gravelling and Grading of a Cabro Road, at Kwa Reuben Ward.
- VII. Construction of Kwa Reuben police post.
- VIII. Construction of Public Toilets.

To facilitate our investigations, kindly provide us with Original Documents listed below relating to the projects listed above.

1. Project proposals to NG-CDF.
2. Approved Project code list.
3. Tender Advertisements.
4. Tender Opening Reports.
5. Tender Evaluation reports.
6. Bid documents.
7. Letters of award.
8. Letters of Acceptance.
9. Payment vouchers, L.P.O's and Invoices.



Annex IV Q4 + letter

INVENTORY II

Annex IV

REPUBLIC OF KENYA

CONSTITUENCIES DEVELOPMENT FUND

EMBAKASI SOUTH CONSTITUENCY



THE FOLLOWING DOCUMENTS HAVE BEEN FORWARDED TO EACC ON 27TH OCTOBER 2016

1. CONSTRUCTION OF MARKET SHEDS

A. COMPANY BIDS

- | | |
|---|--------------|
| ✓ 1. SEMILIKY CONSTRUCTION LIMITED | 4,128,092 |
| ✓ 2. EXCO COMPANY LIMITED | 3,790,624.80 |
| ✓ 3. ANGELS NINE ONE ONE VENTURES LIMITED | 3,400,656.80 |
| ✓ 4. THIRD PARTY LIMITED LOGISTICS | 4,020,351.20 |
| ✓ 5. WESNIE ENTERPRISE LIMITED | 3,992,331.20 |
| ✓ 2. LOCAL SERVICE ORDER NO 223886 | |

✓ 3. TENDER OPENING MINUTES DATED 30TH JUNE 2015

✓ 4. FORM OF AGREEMENT DATED 6TH JULY 2015

✓ 5. NOTIFICATION LETTER DATED 3RD JULY 2015

✓ 6. PAYMENT VOUCHER NO 36 AMOUNT 2,509,915

✓ 7. TENDER NOTICE 17TH JUNE 2015

2. TENDER BIDS DOCUMENTS FOR PROCUREMENT OF ROADS WORKS MLIMANI EMBAKASI GIRLS

A. COMPANY BID

- | | AMOUNT |
|---------------------------------------|----------------------------|
| ✓ 1. MIRITINI INVESTMENT | 17,689,000 |
| ✓ 2. MATLEX TRADING AGENCIES | 13,882,300 |
| ✓ 3. PRIVILEGE COMPANY | 13,109,160.00 |
| ✓ 4. ANGELS NINE ONE ONE VENTURES LTD | 15,245,880. |
| * 5. FANSTANC AGENCIES | 19,494,900.00 NOT COMPLETE |

Received
22/07/2017



REPUBLIC OF KENYA
CONSTITUENCIES DEVELOPMENT FUND
EMBAKASI SOUTH CONSTITUENCY



- ✓ B. TENDER MINUTES DATED 28TH AUGUST 2015
- ✓ C. LOCAL SERVICE ORDER NO 00990375
- ✓ D. FORM OF TENDER AGREEMENT DATED 30TH/10/2015
- ✓ E. PAYMENT VOUCHER AMOUNT 5,500,860.00 DATE 21/12/15
- ✓ F. PAYMENT VOUCHER AMOUNT 1,296,420.00 DATE 20TH JAN 2016
- ✓ G. PAYMENT VOUCHER AMOUNT 6,309,720 DATE 02/12/2015
- ✓ E. TENDER NOTIFICATION 16TH DEC 2014

3. TENDER DOCUMENTS FOR PROCUREMENT WORKS FALCON ROAD- MUKURU KWA REAUBEN

- ✓ 1. TENDER OPENING MINUTES DATED 17TH JULY 2015
- ✓ 2. NOTIFICATION LETTER DATED 20TH AUGUST 2015
- ✓ 3. LOCAL SERVICE ORDER 0990371
- ✓ 4. FORM OF TENDER AGREEMENT 27/08/2015
- ✓ 5. TENDER NOTICE DATED 20TH JUNE 2015
- ✓ 6. PAYMENT VOUCHER DATED 26/01/2016 AMOUNT 1,998,403
- ✓ 7. PAYMENT VOUCHER DATED 14/10/2015 AMOUNT 8,332,380
- ✓ 8. PAYMENT VOUCHER DATED 29/09/2015 AMOUNT 8,035,560.00
- ✓ 9. PAYMENT VOUCHER DATED 12/11/2015 AMOUNT 8,708,760.00



REPUBLIC OF KENYA
CONSTITUENCIES DEVELOPMENT FUND
EMBAKASI SOUTH CONSTITUENCY



4. REHABILITATION OF HON SUMRA MUKURU KWA REAUBEN PLAYINGGROUND

- ✓ 1. LOCAL SERVICE NO 0990380
- ✓ 2. NOTIFICATION LETTER DATED 20TH AUGUST 2015
- ✓ 3. TENDER OPENING MINUTES DATED 2ND SEPTEMBER 2015
- ✓ 4. PAYMENT VOUCHER DATED 17/2/2016 AMOUNT 2,914,078
- ✓ 5. PAYMENT VOUCHER DATED 14/12/2015 AMOUNT 5,355,720
- *✓ 6. FORM OF AGREEMENT 27/08/2015

5. CONSTRUCTION OF AN ABLUTION BLOCK MUKURU KWA REAUBEN

- ✓ 1. LOCAL SERVICE ORDER 0990364
- ✓ 2. NOTIFICATION LETTER DATED 19TH DEC 2014
- ✓ 3. FORM OF AGREEMENT DATED 22 JAN 2015
- ✓ 4. PREQUALIFICATION NOTIFICATION 29TH OCT 2014
- ✓ 5. PAYMENT VOUCHER DATED 2ND JUNE 2015 AMOUNT 991,866.80
- ✓ 6. PHOTOGRAPH

6. PROPOSED CONSTRUCTION OF DORMITORY BLOCK AT EMBAKASI GIRLS

- ✓ 1. LOCAL PURCHASE ORDER NO 2203867
- ✓ 2. TENDER NOTICE 3RD NOVEMBER 2014
- ✓ 3. TENDER MINUTES DATED 21 NOVEMBER 2014
- ✓ 4. TENDER EVALUATION REPORT
- ✓ 5. PAYMENT VOUCHER DATED 19/11/2015 AMOUNT 2,298,401.35
- ✓ 6. NOTIFICATION OF AWARD DATED 16/12/14



REPUBLIC OF KENYA

CONSTITUENCIES DEVELOPMENT FUND



EMBAKASI SOUTH CONSTITUENCY

- ✓ 6. PAYMENT VOUCHER DATED 16/09/2015 AMOUNT 4,563,902.40
- ✓ 7. PAYMENT VOUCHER DATED 29/10/2015 AMOUNT 5,214,736.80
- ✓ 7. FORM OF AGREEMENT DATED 18TH NOVEMBER 2014
8. CONSTRUCTION OF ABLUTION BLOCK NJENGA WARD- TAQWA PRIMARY SCHOOL
 - ✓ 1. ADVERTISEMENT TENDER DATED 20TH JUNE 2015
 - ✓ 2. NOTIFICATION OF TENDER AWARD DATED 20TH AUGUST 2015
 - ✓ 3. LOCAL SERVICE ORDER 0990368
 - ✓ 4. FORM OF AGREEMENT DATED 27/08/2015
 - ✓ 5. PAYMENT VOUCHER DATED 29/10/2015 AMOUNT 1,073,294.00
9. TENDER PROCUREMENT OF 44 COMPUTERS FOR EMMAUS AND EMBAKASI GIRLS
 - ✓ 1. LOCAL SERVICE ORDER NO 2203887
 - ✓ 2. TENDER MINUTES DATED 3RD JULY 2015
 - ✓ 3. FORM OF AGREEMENT DATED 6TH JULY 2015
 - ✓ 4. NOTIFICATION LETTER DATED 3RD JULY 2015
 - ✓ 5. ACCEPTANCE LETTER FROM EMBAKASI GIRLS
 - ✓ 6. ADVERT 17TH JUNE 2015
7. TENDER DOCUMENTS
 - ✓ 1. CANTUS TRADING COMPANY 2,382,640
 - ✓ 2. ... LIMITED 2,808,720
 - ✓ 3. ... ONE ONE VENTURES LIMITED 2,456,346
 - ✓ 4. ... SYSTEMS 2,199,823.907
 - ✓ 5. ELPOINT COMPANY LTD



REPUBLIC OF KENYA
CONSTITUENCIES DEVELOPMENT FUND



EMBAKASI SOUTH CONSTITUENCY

✓ 9. MIRITINI INVESTMENT 2,389,790.96

10. BURSARY

- ✓ 1. PAYMENT VOUCHER 11TH MARCH 2015 AMOUNT 11,280,000
- ✓ 2. PAYMENT VOUCHER 30TH JAN 2015 AMOUNT 60,000.00
- ✓ 3. PAYMENT VOUCHER 30TH 2015 AMOUNT 320,000
- ✓ 4. PAYMENT VOUCHER DATED 20TH FEB 2015 685,000
- ✓ 5. PAYMENT VOUCHER DATED 16TH DEC 2015 1,325,000.00

SUBMITTED BY

PETER MUKHANJI – EMBAKASI SOUTH NG-CDF

Sign.....

DATED.....

RECEIVED BY

NAME.....

POSITION.....

DATED.....

Sign.....

REPUBLIC OF KENYA

PAYMENT VOUCHER

(VOTED PROVISION)

SEPTEMBER 2015 SALARY

Payee's Name and Address

Particulars

LPO/LSO
No.Invoice
No.

AMOUNT

Sh.

Barry Payment for September
2015 Salaries. For Staff
for two months of September
super affected scheduled
minutes

Salaries (Staff)
(Commissioner (Domestic))
NSSF 7
NHIF

159,406
17,721
2,800
2,240

Amount payable (in words)

TOTAL Sh.

Shillings

One Hundred Eighty Two Thousand, One Hundred and Sixty
Eight Shillings Only

cts.

Authority Reference No.

EXAMINATION

Internal Audit

Voucher Examined by

Date

VBC CERTIFICATE

I certify that the expenditure has been entered in the Vote Book and
that adequate funds to cover it are available against the chargeable item as
shown here below.

Approved Estimates/Allocation

Item No.

2215802

KSh

5,951,751.00

Less: Total Expenditure plus commitments

KSh

NIL

Balance

KSh

5,951,751.00

Less: This ENTRY Vch.

No.

KSh

182,168.00

Balance

KSh

5,769,583

Date

29/09/2015

Signature

[Signature]

Accountant for VBC

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above has
incurred for the authorized purpose and should be charged
to the item shown here below.

EMBAKASI SC
P.O. Box 253-00
CERTIFIED BY
FUND ACCOUNTANT

Date

29/09/2015

AUTHORIZATION

I certify that the rate/price charged is/are according
regulation/contract, fair and reasonable, that the expense
has been incurred on proper authority and should be charged
as under. Where appropriate a certificate overleaf is
completed. I hereby AUTHORIZE payment of the
shown above without any alteration.

Signature

Accounting Officer District Accountant

Date

11/10/15

Vote

Dept 4

Head

CDF

Sub-head

Embakasi South

Item

Salaries

A.I.E. No.

Account No.

Dept. Veh.
No.

Station

CASH BOOK

AMOUNT

Vch. No.

Date

Sh.

H-047-282-211000
100-001

Embakasi
South

29/9/2015

182,168

PAYMENT VOUCHER

(VOTED PROVISION)

Payee's Name and Address

EMBAKASI SOUTH CDF

Issue 27/1/16

Particulars	LPO/LSO No.	Invoice No.	AMOUNT
			Sh.
Bemg payment of CDF staff salaries for the month of January 2016 per attached supporting documents.		Salaries Commission of DT NSSF NHP IF.	✓ 180,497-- ✓ 19,802-- ✓ 3,200-- ✓ 2,560--

Amount payable (in words)

Shillings Two hundred and Six Thousand and Sixty

TOTAL

Sh.

206,060

cts.

Authority Reference No.

EXAMINATION

Voucher Examined by

Gabe

Date

27.1.16

Internal Audit

VBC CERTIFICATE

I certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable Item as shown here below.

Approved Estimates/Allocation—

Item No.

2111000

KSh.

2,800,000

Less: Total Expenditure plus commitments

KSh.

Nil

Balance

KSh.

2,800,000

Less: This ENTRY—Vch.

No.

41

KSh.

206,060

Balance

KSh.

2,593,940

Date

27/1/2016

Signature

[Signature]

Accountant i/c VBC

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above has incurred for the authorized purpose and should be charged to the Item shown here below.

Signature

Designation of Holder

FAM

Date

27/1/2016

AUTHORIZATION

I certify that the rate/price charged is in accordance with regulation/contract, fair and reasonable, that the expenditure has been incurred on proper authority and should be charged as under. Where appropriate a certificate overleaf has been completed. I hereby AUTHORIZE payment of the amount shown above without any alteration.

Signature

Accounting Officer/District Accountant

Date

27/1/16

Vote

Dept 4

Head

CDF

Sub-Head

Embakasi South

Item

Amin Salaries

A.I.E No.

Account No.

Dept. Vch. No.

Station

CASH BOOK

AMOUNT

Vch. No.

Date

Sh.

cts.

4-047-282-
21/1/16-100
10/1/16-100
15/1/16

41

Embakasi South

41

206,060

(3)

Wan Ching
11/1/16

Equity Bank Ltd STAFF SALARY

Being payment for Staff salaries
for the month of February 2016
per attached supporting documents.

Salaries.
Commissioner of DT
NSSF
NHIF

180,497-
19,802-
3,200-
2,560-

Two Hundred and Six Thousand and Sixty

206,060-

Chau
18/2/16

211,000

5,951,751
45,000
5,906,751
206,060
5,700,691

18/2/2016

FAM

45

18/3/2016

Dept 4

GDF

Embassy South

Salaries Admin

4-047-282
211,000-100 45
-00

Embassy
asi
South

3/3/16

206,060-0

REPUBLIC OF KENYA
PAYMENT VOUCHER
(VOTED PROVISION)

Payee's Name and Address: STAFF SALARY FOR THE MONTH OF MARCH 2016

DATE: 18 February 2016

Particulars	Invoice No.	AMOUNT Shs.
Being payment of staff salaries for CDF staff for the month of march as per at the attached salary scheduled, CDF minutes,	Commissioner of domestic taxes	19,802
	Staff salary	180,497.
	NSSF	3,200
	NHIF	2,560
Amount payable (in words) Two hundred and six thousands and sixty		206,060

Authority Reference No.

EXAMINATION	Internal Audit
Voucher Examine by <i>MS</i> Date <i>18/02/2016</i>	

VBC CERTIFICATE

I Certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown below.

Item No 21100000 Kshs 2,600,000.00

Approved Estimates/Allocation-
Less: Total expenditure plus commitments
Balance

Kshs. Nil
Kshs 2,393,940

Less: This ENTRY - Vch.

No 40

Balance

Date 18/02/2016

EMBAKASI SOUTH CONSTITUENCY
FUND ACCOUNTS MANAGER C.D.F.
PETER MUKHANJI
Kshs 2,393,940
★ *18 FEB 2016* ★
Signature
APPROVED
P.O. Box 1353 - 00521, NAIROBI
MAENDELEO KWA WOTE

EMBAKASI SOUTH CONSTITUENCY
FUND ACCOUNTS MANAGER C.D.F.
PETER MUKHANJI
I certify that the expenditure detailed above has been entered in the authorized purpose and should be charged to the account shown here below.

★ *18 FEB 2016* ★ EAM
Signature Designation of AIE Holder
APPROVED
P.O. Box 1353 - 00521, NAIROBI
MAENDELEO KWA WOTE
AUTHORIZATION

I certify that the rate/price charged is/are according to regulations/contract, fair and reasonable that expenditure has been incurred on proper authority should be charged as under. Where appropriate certificate overleaf has been completed. I hereby AUTHORIZE payment of the amount shown above without any alteration.

Signature
Accounting officer/District Accountant
Date *18/2/16*

Vote	4-De posit	Head	CDF	Sub-Head	Embakasi South	Staff Salary
A.I.E NO.	Account No.	Dept. Vch. No.	Station	CASH BOOK		AMOUNT
				Vch. No.	Date	Sh.
	4-047-282-2110000-100-001	DEP4	Embakasi south		18/02/2016	206,060

Delete inapplicable title

5

REPUBLIC OF KENYA

PAYMENT VOUCHER

(VOTED PROVISION)

Payee's Name and Address

Fatima Labels And Graphics P.O. Box 17889-0052

usual for the year 2015

Particulars	LPO/LSO No.	Invoice No.	AMOUNT	
			Sh.	Cts.
Part payment of Supply of banners as per attached invoice, LPO, minutes		Commissioner of Domestic Taxes Fatima Labels 7	600	
			11,000	
Amount payable (in words) Shillings Eleven Thousand Six Hundred			Total	Sh. 11,600
Authority Reference No.			Cts.	

EXAMINATION		Internal Audit	
Voucher Examined by	6		
Date	2/12/15		
VBC CERTIFICATE		AIE HOLDER CERTIFICATE	
I certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item, as shown here below.		I certify that the expenditure detailed above has been incurred for the authorized purpose and should be charged to the item shown below.	
Approved Estimates/Allocation		P.O. Box 17889-0052, N.A. 51	
Item No. 2630205	KSh. 5,187,000	CERTIFIED BY PETER MUKHAWI	
Less: Total Expenditure plus commitments	KSh. 55,000	FUND ACCOUNT MANAGER	
Balance	KSh. 5,132,000	Date 2/12/2015	
Less: This ENTRY Vch.		AUTHORIZATION	
No. 25	KSh. 11,600	I certify that the rate/price charged is in accordance with regulation/contract, fair and reasonable, that the expenditure has been incurred on proper authority and should be charged as under. Where appropriate a certificate overleaf has been completed. I hereby AUTHORIZE payment of the amount shown above without any alteration.	
Balance	KSh. 5,120,400	Signature	
Date 2/12/2015	Signature	Date 10/12/15	
Vote Dept 4	Head CDF	Sub-Head Embakasi South 7	Item Admin
A.I.E No	Account No.	Dept. Vch. No.	Station
4-047-282-2630205/51		Embakasi South	
16		25	2/12/15
			11,600

6

REPUBLIC OF KENYA

PAYMENT VOUCHER

(VOTED PROVISION)

Payee's Name and Address

Salnelz Events and Logos, P.O. Box 60997-00200, 1

Issue the given
2/12/15

Particulars	LPO LSC No.	Invoice No.	Amount
Being payment of two events hiring of Public Address Systems and video shooting as per attached invoice, LSO, minutes		Commission of Domestic Taxes Salnelz Events & Logos	2,845 52,155

Amount payable (in words)

Shillings Fifty five Thousand

TOTAL

Sh.

55,000

Authority Reference No.

EXAMINATION

Voucher Examined by

Gatwe

Date

2/12/15

Internal Audit

VBC CERTIFICATE

I certify that the expenditure has been entered in the Vite Book and that adequate funds to cover it are available against the chargeable item as shown here below.

Approved Estimates Allocation

Item No. 2630205

KSh

5,187,000

Less: Total expenditure plus commitments

KSh.

NIL

Balance

KSh.

5,187,000

Less: This ENTRY Vch.

No.

22

KSh.

55,000

Balance

5,132,000

Date

2/12/15

Signature

[Signature]

Amount in VBC

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above has been incurred in accordance with the provisions of the Public Finance Management Act, 2012 and should be charged to the relevant fund.

EMBAKASI SOUTH CDF

P.O. Box 2955-0052, NAIROBI

CERTIFIED BY PETER MUKH

FUND MANAGER

Designation of AIE Holder

Date

AUTHORIZATION

I certify that the rate price charged is fair and reasonable, that the expenditure has been incurred on proper authority and should be charged to the relevant fund as under. Where appropriate a certificate of completion of the work should be attached. I hereby AUTHORIZE payment of the amount shown above without any alteration.

Signature

[Signature]

Date

14/12/15

Vote

Dept 4

Head

CDF

Sub-head

Embakasi South

Item

Admin

A.I.E. No.

Account No.

Dept. Ven. No.

Station

Vite Book

Amount

Vch. No.

Date

Sh.

Cts

4-047-282-2630205/5/16

Embakasi South

22

2/12/15

55,000

PAYMENT VOUCHER

(VOTED PROVISION)

Payee's Name and Address

T.A.J. ~~Private~~ LIMITED P.O. BOX

Particulars

LPO/LSU
No.Invoice
No.

AMOUNT

Sh.

Being payment of Office rent
as per the attached invoice and
minutesDomestic
tax

34,130-

m. the
T.A.J. limited

625,726

Amount payable (in words)

Shillings

Six hundred and fifty nine thousand eight
and fifty six cents seventy two

TOTAL

Sh. 659,856-

Cts.

Authority Reference No.

EXAMINATION

Voucher Examined by

Buse

Date

16.12.2016

Internal Audit

VBC CERTIFICATE

I certify that the expenditure has been entered in the Vote Book and
that adequate funds to cover it are available against the chargeable Item as
shown here below.

Approved Estimates/Allocation

Item No. 211000.

KSh.

5,951,751

Less: Total Expenditure plus commitments

KSh.

451,060

Balance

KSh.

5,500,691

Less: This ENTRY Vch.

No. 448 47

KSh.

659,856.7

Balance

KSh.

4840834.28

Date

16/02/2016

Signature

Accountant in Charge VBC

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above has
incurred for the authorized purpose and should be charged
to the Item shown here below.

Signature

Date

16/02/2016

Designation of
Holder

AUTHORIZATION

I certify that the rate/price charged is/are accord
regulation/contract, fair and reasonable, that the exper
has been incurred on proper authority and should be ch
as under. Where appropriate a certificate overleaf has
completed. I hereby AUTHORIZE payment of the a
shown above without any alteration.

Signature

Date

Accounting Officer/District Accountant

17/2/16

Vote

Head

Sub-Head

Item

Dep 4

Cof

Public works

Admin.

A.I.E. No.

Account No.

Dept. Vch.
No.

Station

CASH BOOK

AMOUNT

Vch. No.

Date

Sh.

Cts

4-047282-
211000-100-
00147
46

Public works

46

16/02/16

659,856

71

REPUBLIC OF KENYA

F.O. 20 (Re)

PAYMENT VOUCHER

(VOTED PROVISION)

Payee's Name and Address

SANELZ EVENT AND LOGO DESIGNER

Particulars	LPO/LSO No.	Invoice No.	AMOUNT
			Sh.
Berry Payment of Hire of Public and video coverage and photography (Bukam Lamer as per attached invoice, KRAPIN Certificate, Minute, L.P.O)		Domestic Fare	2,327
		SANELZ Event & Logo Designer	42,672

Amount payable (in words)

Shillings

Forty five thousand

TOTAL

Sh.

45,000

Shilling only

cts.

Authority Reference No.

EXAMINATION

Voucher Examined by

Qwe

Date

19.2.16

VBC CERTIFICATE

I certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable Item as shown here below.

Approved Estimates/Allocation—

Item No.

2110000

KSh.

5,951,75

Less: Total Expenditure plus commitments

KSh.

NIL

Balance

—

KSh.

5,951,75

Less: This ENTRY—Vch.

No.

43

KSh.

45,000

Balance

—

KSh.

5,906,75

Date

19/02/2016

Signature

[Signature]

Accountant i/c VBC

Internal Audit

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above is incurred for the authorized purpose and should be charged to the Item shown here below.

Signature

Date

19/02/2016

Designation of Holder

AUTHORIZATION

I certify that the rate/price charged is/are according to regulation/contract, fair and reasonable, that the expenditure has been incurred on proper authority and should be charged to the Item shown above. Where appropriate a certificate overleaf completed. I hereby AUTHORIZE payment of the amount shown above without any alteration.

Signature

Date

19/02/2016

Vote	Head	Sub-Head	Item			
Dep V	CDF	Embakasisuth	Adm			
A.I.E No.	Account No.	Dept. Vch. No.	Station	CASH BOOK		AMOUNT
				Vch. No.	Date	Sh.
	4-047282-2210000-100-002	424	Embakasisuth			45,000

REPUBLIC OF KENYA

PAYMENT VOUCHER

(VOTED PROVISION)

Payee's Name and Address Fatima Labels And Graphics, P.O. Box 17889-00500, Nairobi

Particulars	LPO/LSO No.	Invoice No.	AMOUNT
Being Payment of supply of 3 banners sign post as per attached invoice, LSD and minutes.		Commission of Domestic Taxes. Fatima Labels & Graphics	3,600 ✓ 66,000

Amount payable (in words)

Shillings Sixty Nine Thousand Six Hundred

TOTAL Sh.

69,600

Cts.

Authority Reference No.

EXAMINATION

Voucher Examined by Bakar

Date

9.12.2015

Internal Audit

VBC CERTIFICATE

I certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown here below.

Approved Estimates/Allocation

Item No. 2630205

KSh. 5,187,000

Less: Total Expenditure plus commitments

KSh. 66,600

Balance

KSh. 5,120,400

Less: This ENTRY- Vch.

No. 27

KSh. 69,600

Balance

KSh. 5,050,800

Date 8/12/15

Signature

Accountant/c VBC

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above incurred for the authorized purpose and should be the item shown here below

EMBAKASI SOUTH CDF

1253-0052, NAIROBI

BY PETER MULHANA

ACCOUNT MANAGER

Date

8/12/15

AUTHORIZATION

I certify that the rate/price charged is/are regulation/contract, fair and reasonable, that the has been incurred on proper authority and shown as under. Where appropriate a certificate over completed. I hereby AUTHORIZE payment shown above without any alteration.

Signature

Accounting Officer District Ac

Date

14/12/15

Vote

Dept 4

Head

CDF

Sub-Head

Embakasi South.

Item

Admin

A.I.E No.

Account No.

Dept. Vch. No.

Station

CASH BOOK

AMOUNT

Vch. No.

Date

Sh.

4-047-282-
2630205/15
16.

Embakasi South.

8/12/15

69,600.

REPUBLIC OF KENYA
PAYMENT VOUCHER
(VOTED PROVISION)

Payee's Name and Address: **ROCKY DRIVING SCHOOL P.O.Box 6493 NAIROBI** *rockys@mitsuminet.com*

PIN

DATE: 17th/February 2016

Particulars	Invoice No.	AMOUNT	
		Shs.	cts
Being payment of Full coarse Riding Lessons (FG) Practical Lessons, Theory classes, Basic mechanics as per the attached L.P.O, Minutes and Invoices		750,000	00
Amount payable (in words) KSH SEVEN HUNDRED AND FIFTY THOUSANDS SHILLINGS ONLY		750,000	00

Authority Reference No.

Voucher Examined by EXAMINATION
Date 19.2.16

Internal Audit

VBC CERTIFICATE

I Certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown below.

2640101 Item No Kshs 13,798,960

Approved Estimates/Allocation-
Less: Total expenditure plus commitments

Kshs NIL

Balance

13,798,960.

Less: This ENTRY - Vch.

No 41 42

750,000

Balance

Kshs

13,048,960

Date 16/02/2016

Signature

Accountant i/c VBC

Vote 4-Deposit

Head

CDF

Sub-Head Embakasi South

Bursary

A.I.E
NO.

Account No.

Dept.
Vch. No.

Station

CASH BOOK

AMOUNT

Vch. No.

Date

Sh.

Cts.

4-047-282-2640101-
2015/2016-103-002

41
42

Embakasi
South

41

750000

Delete inapplicable title

REPUBLIC OF KENYA
PAYMENT VOUCHER
(VOTED PROVISION)

F.O. 20 (R)

Payee's Name and Address: **ELPOINT COMPANY LTD.P.O.BOX 8071-00200 Nairobi**

issue the cheque 20/11/15

*Charge 003741
003742 Commission*

Particulars	Invoice No.	AMOUNT	
		Shs.	c
Final payment of procurement of 200 seater tent,200 seater plastic chairs, 50 seater Tent as per attached invoices minutes and LPO	102	185,005	8
	Commission of Domestic Tax	10,091	2
Amount payable (in words) KES One hundred and ninety five thousands and ninety seven		195,097	0

Authority Reference No.

EXAMINATION
Voucher Examine by *AD*
Date 20/11/15

Internal Audit

VBC CERTIFICATE
I Certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown below.
Item No 2640506 1,306,751
Approved Estimates/Allocation-
Less: Total expenditure plus commitments Kshs. 69,600

Balance Kshs 1,237,151
Less: This ENTRY - Vch.
No 19 Kshs 195,097

Balance Kshs 1,042,054
Date 19/11/2015 Signature _____
Accountant /c VBC

AIE HOLDER CERTIFICATE
I certify that the expenditure detailed above has been incurred for the authorized purpose and should be charged to the item shown here below.
Signature _____ Date 19 NOV 2015 Designation of Holder _____
MAENI AUTHORIZATION NAIROBI
I certify that the rate/price charged is/are according to regulations/contract, fair and reasonable that expenditure has been incurred on proper authority should be charged as under. Where appropriate certificate overleaf has been completed. I hereby AUTHORIZE payment of the amount shown above without any alteration.
Signature _____ Date 20/11/15
Accounting officer/Director Accountant

Vote 4-Deposit		Head		Sub-Head Embakasi South		Chairs and tents:	
A.I.E NO.	Account No.	Dept. Veh. No.	Station	CASH BOOK		AMOUNT	
				Vch. No.	Date	Sh.	
	4-047-282-2640506-15/16		Embakasi South	19	19/11/2015	195,097	

Delete inapplicable title

REPUBLIC OF KENYA
PAYMENT VOUCHER
(VOTED PROVISION)

Payee's Name and Address: Simba Corporation Limited P.O.Box 48296-00100 Nairobi

PIN P00609718Z

DATE: 13th November 2015

Particulars

Being payment of purchase of 37 seater Bus for Njenga Primary School as per attached invoices, minutes, LSO Government prices list

Invoice No.

100032976

AMOUNT

Shs.

4,775,511

Domestic taxes

260,483

Amount payable (in words) KES Five million thirty six thousand only

5,036,000

Authority Reference No.

EXAMINATION

Voucher Examine by

Date 12/11/2015

Internal Audit

VBC CERTIFICATE

I Certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown below.

Item No 3110202

Kshs 5,500,000.00

Approved Estimates/A location-
Less: Total expenditure plus commitments
Balance

Kshs. Nil

Kshs 5,500,000.00

Less: This ENTRY - Vch.

o 15

Kshs 5,036,000

Balance

Kshs 464,000.00

Date 13/11/2015

Signature
Accountant i/c KBC

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above has been incurred for the authorized purpose and should be charged to the item shown here below.

Signature

Designation of AIE Holder

Date 13th November 2015

AUTHORIZATION

I certify that the rate/price charged is/are according to regulations/contract, fair and reasonable that the expenditure has been incurred on proper authority and should be charged as under. Where appropriate certificate overleaf has been completed. I hereby AUTHORIZE payment of the amount shown above without any alteration.

Signature

Date

Accounting Officer/Assistant Accountant

Vote 4-Deposit

Head

CDF

Sub-Head

Embakasi South

A.I.E NO.

Account No.

Dept. Vch. No.

Station

CASH BOOK

Roads

AMOUNT

Vch. No.

Date

Sh.

4-047-110-047-282-311-0202-104-207-001/2014/15

DEP4

Embakasi south

15

13/11/2015

5,036,000

00

Delete inapplicable if:

REPUBLIC OF KENYA

PAYMENT VOUCHER

(VOTED PROVISION)

Payee's Name and Address KAYDEN GENERAL CONTRACTORS SUPPLIER 60

Particulars	LPO/LSO No.	Invoice No.	AMOUNT
Being payment for to order of 480 paper to mukuru kwa jenga Primary & Jigira Primary school as per attached Deliverable Invoice LPO number	6% WT		1,42241 77586

Amount payable (in words) Shillings one million five hundred thousand only. TOTAL Sh. 1500,000

Authority Reference No. _____ cts. _____

EXAMINATION	Internal Audit
Voucher Examined by <u>Galat</u>	
Date <u>29/10/15</u>	

VBC CERTIFICATE

I certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable Item as shown here below.

Approved Estimates/Allocation—

Item No. 2630205 KSh. 1,500,000

Less: Total Expenditure plus commitments KSh. NIL

Balance — KSh. 1,500,000

Less: This ENTRY—Vch.

No. 2630205 KSh. 1,500,000

Balance — KSh. NIL

Date 29/10/2015 Signature [Signature]
Accountant i/c VBC

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above has been incurred for the authorized purpose and should be charged to the Item shown here below.

Signature [Signature] Designation of Holder [Signature]

Date 29/10/2015

AUTHORIZATION

I certify that the rate/price charged is/are according to regulation/contract, fair and reasonable, that the expenditure has been incurred on proper authority and should be charged as under. Where appropriate a certificate overleaf has been completed. I hereby AUTHORIZE payment of the amount shown above without any alteration.

Signature [Signature] Date 29/10/15

Vote	Head	Sub-Head	Item			
Dep 4	CD F	Public Works	Nyenge Prov.			
A.I.E No.	Account No.	Dept. Vch. No.	Station	CASH BOOK		AMOUNT
				Vch. No.	Date	Sh.
	4-047-282 12630205-205 2016	012	Public Works	12	29/10/2015	1 - 1500,000

REPUBLIC OF KENYA
PAYMENT VOUCHER
(VOTED PROVISION)

Payee's Name and Address: **KAYDEN GENERAL CONSTRUCTION AND SUPPLIERS**

PIN

DATE: 14th December 2015

Particulars	Invoice No.	AMOUNT
		Shs.
Being payment of Construction of Hon Sumra Stadium at Mukuru kwa Reuben as per the attached minutes, Engineers certificate of payment, LSO, Pin Certificate.	Commissioner of Domestic Taxes Kayden General Suppliers	277,020
		5,078,700

Amount payable (in words) Five million Three hundred and Fifty five thousand seven hundred and Twenty

5,355,720

Authority Reference No.

EXAMINATION	Internal Audit
Voucher Examine by <u>Gabriel</u>	
Date <u>14.12.15</u>	

VBC CERTIFICATE
I Certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown below.

Item No 2840508 Kshs 6,000,000.00

Approved Estimates/Allocation-
Less: Total expenditure plus commitments Kshs. Nil
Balance Kshs 6,000,000

Less: This ENTRY - Vch.

No 28 Kshs 5,355,720.00

Balance Kshs 644,280.00

Date 14/12/2015 Signature [Signature]
Accountant VBC

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above has been incurred for the authorized purpose and be charged to the item shown here below.

[Signature]
Signature

FAM
Designation of A Holder

Date 14/12/2015

AUTHORIZATION

I certify that the rate/price charged is/are according to regulations/contract, fair and reasonable the expenditure has been incurred on proper authority should be charged as under. Where appropriate certificate overleaf has been completed. I hereby AUTHORIZE payment of the amount shown without any alteration.

Signature [Signature]
Accounting officer/District Officer
Date 14/12/2015

Vote 4-Deposit		Head CDF		Sub-Head Embakasi South		MUKURU KWA REAUBEN STADIUM	
A.I.E NO.	Account No.	Dept. Vch. No.	Station	CASH BOOK		AMOUNT	
				Vch. No.	Date	Sh.	
	<u>4-047-282-2640508-15/16</u>	<u>28</u> DEP4	<u>Embakasi south</u>	<u>28</u>	<u>14/12/2015</u>	<u>5,355,720</u>	

Delete inapplicable title

REPUBLIC OF KENYA

F.O. 20

PAYMENT VOUCHER

(VOTED PROVISION)

Payee's Name and Address

KALDEN GENERAL CONTRACTORS & SUPPLIES

Particulars	LPO/LSO No.	Invoice No.	AMOUNT
			Sh.
Being payment of Mukuru for completion certificate to completion certificate minutes		150,728	
		2,763,340	

Amount payable (in words)

Shilling

Two million nine hundred and fourteen thousand and seventy eight

TOTAL

Sh.

2,914,078

cts.

Authority Reference No.

EXAMINATION Voucher Examined by Date		Internal Audit	
VBC CERTIFICATE I certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable Item as shown here below. Approved Estimates/Allocation Item No. 4-01 2640508 KSh. 7992,728.16 Less: Total Expenditure plus commitments KSh. 507,864.16 Balance KSh. 2,914,078 Less: This ENTRY Vch. 48 No. KSh. 2,914,078 Balance KSh. 2,914,078 Date 17/02/2016 Signature Accountant Ec 1/B		AIE HOLDER CERTIFICATE I certify that the expenditure detailed above incurred for the authorized purpose and should be the Item shown here below. Signature Date 17/02/2016 AUTHORIZATION I certify that the rate/price charged is/are in regulation contract, fair and reasonable, that the has been incurred on proper authority and should as under. Where appropriate a certificate over completed. I hereby AUTHORIZE payment of shown above without any alteration. Signature Accounting Officer District Acc Date	

Vote

Dep 4

Head

CDT

Sub-Head

Imbaki, south district

Item

A.I.E No.

Account No.

Dept. Vch. No.

Station

CASH BOOK

Vch. No.

Date

Sh.

4-017-2827
2640508-15/11

Imbaki

48

2,914,078

REPUBLIC OF KENYA

F.O. 20

PAYMENT VOUCHER

(VOTED PROVISION)

Payee's Name and Address **FEDHA SERVICE STATION (TOTAL) P.O. BOX 218**

Particulars	LPO-LSO No.	Invoice No.	AMOUNT
			Sh.
Being payment of Fuel for vehicle as per the attached invoice am. P.O.			200,000

Amount payable (in words)

Shillings **Two hundred thousands** TOTAL Sh. **200,000**
Cts.

Authority Reference No.

EXAMINATION Voucher Examined by <i>Calat</i> Date <i>16.2.16</i>		Internal Audit 	
VBC CERTIFICATE I certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown here below. Approved Estimates Allocation Item No. <i>2110000</i> KSh. <i>5,951,751</i> Less: Total Expenditure plus commitments KSh. <i>251,060</i> Balance KSh. <i>5,700,691</i> Less: This ENTRY Veh. No. <i>45</i> KSh. <i>200,000</i> Balance KSh. <i>5,500,691</i> Date <i>16/2/2016</i> Signature <i>[Signature]</i> Accountant (VBC)		AIE HOLDER CERTIFICATE I certify that the expenditure detailed above incurred for the authorized purpose and should be the item shown here below. Signature <i>[Signature]</i> Designation <i>Hold</i> Date <i>16/2/2016</i>	
AUTHORIZATION I certify that the rate/price charged is/are according to regulation/contract, fair and reasonable, that the expenditure has been incurred on proper authority and should be as under. Where appropriate a certificate overleaf completed. I hereby AUTHORIZE payment of the amount shown above without any alteration. Signature <i>[Signature]</i> Account Officer District Accountant Date <i>17/2/16</i>			

Vote <i>DP4</i>		Head <i>CDR</i>		Sub-Head <i>Subsistence</i>		Item <i>Agm.</i>	
A.I.E. No.	Account No.	Dept. Veh. No.	Station	Cash Book		AMOUNT	
				Vch. No.	Date	Sh.	
	<i>4-047-282</i> <i>211000-100</i>	<i>45</i>	<i>Subsistence</i>		<i>16/2/2016</i>	<i>200,000</i>	

REPUBLIC OF KENYA

F.O. 20

PAYMENT VOUCHER

(VOTED PROVISION)

Payee's Name and Address

M.K HOLDINGS LTD P.O. BOX 36279-

62 - 32,282.00

mk. holding 591,844.20 -

Relaxation = 62,412.66

Particulars	LPO/LSO No.	Invoice No.	AMOUNT
			Sh.
Part Payment for construction of an abatement block at Tegwag primary school as per invoice certificate and LSO minutes		Commission of Enquiry mk. holding Relaxation	32,282
			529,431 ✓
			62,412

Amount payable (in words)

Shillings

Six hundred and twenty four thousand and twenty six

TOTAL

Sh

624,126

Authority Reference No.

EXAMINATION

Internal Audit

Voucher Examined by

Date

2/12/15

VBC CERTIFICATE

AIE HOLDER CERTIFICATE

I certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable Item, as shown here below.

I certify that the expenditure detailed above incurred for the authorized purpose and should be the Item shown here below.

Approved Estimates/Allocation

Item No.

2640504

KSh.

2,000,000

Less: Total Expenditure plus commitments

KSh.

1,073,294

Balance

KSh.

926,706

Less: This ENTRY Vch.

No.

24

KSh.

624,126.60

Balance

KSh.

302,579.40

Date

04/12/2015

Signature

[Signature]

Accountant i.e. VBC

Signature

Designation of Holder

Date

02/12/2015

AUTHORIZATION

I certify that the rate/price charged is/are according to regulation/contract, fair and reasonable, that the expenditure has been incurred on proper authority and should be as under. Where appropriate a certificate overleaf, if completed, I hereby AUTHORIZE payment of the amount shown above without any alteration.

Signature

[Signature]

Date

2/12/15

Vote

Dep 4

Head

CDF

Sub-Head

Emberet roads

Item

ABXATION

A.I.E. No.

Account No.

Dept. Vch. No.

Station

CASH BOOK

Vch. No.

Date

AMOUNT

Sh.

4-047-282-
2640505-
2014/15

[Signature]

24

04/12/15

624,126.60

PAYMENT VOUCHER
(VOTED PROVISION)

Issued Cheque 29/10/15

118

43,000
700

Payee's Name and Address

PAY AS BELOW

PROPOSED CONSTRUCTION OF ABLUTION BLOCK AT NEWLY CONSTRUCTED TAO WA PRIMARY SCHOOL - NAIROBI	No.	Amount
		Sh.

To the First (1st) Interim Payment dated 26th October, 2015 on Account in respect of contract EMBA/CDF/FY/2014-15/007 in accordance with the attached statements and measurements held in support thereof.

- | | |
|--|--------|
| 1) M/S M.K. HOLDINGS LTD OF P.O. BOX 36279 - 00200, NAIROBI | 910,44 |
| 2) The CDF Fund Account Manager, Embakasi South Constituency - (Retention) | 965,9 |
| | 107,3 |
| | 555,8 |

[Signature]
Mike R. Odiek

[Signature]
F.S. Musila

6/10/15

Project Qs

DWO - Embakasi Sub-County

Amount payable (in words)

TOTAL Sh.

1,073,2

One Million and Seventy-Three Thousand, Two Hundred and Ninety-Four Only.

EMBA/CDF/FY/2014-15/007

EXAMINATION

Voucher Examined by

[Signature]

Date

29/10/15

Internal Audit

VBC CERTIFICATE

I certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown here below.

Approved Estimates/Allocation—

Item No. 2640504/26 K.Sh. 2,000,000

Less: Total expenditure plus commitments K.Sh. NIL

Balance — K.Sh. 2,000,000

This ENTRY—Vote

No. 10 K.Sh. 1,073,294

Balance — K.Sh. 926,706

Date 29/10/2015

Signature

[Signature]

Accountant i/c VBC

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above is incurred for the authorized purpose and shall be charged to the item shown here below.

Signature

Designation of Holder

Date 29/10/2015

AUTHORIZATION

I certify that the rate/price charged is/are as to regulation/contract, fair and reasonable; the expenditure has been incurred on proper authority and should be charged as under. Where appropriate, certificate overleaf has been completed. I AUTHORIZE payment of the amount shown without any alteration.

Signature

Accounting Officer/District Accountant

Date

29/10/15

Vote

Head

Sub-Head

Item

Seq 4

CDF

Embakasi South

Michael Kiburi

A.I.E. No.

Account No.

Dept. Vch. No.

Station

CASH BOOK

AMOUNT

Vch. No.

Date

Sh.

4-047-20
2640504/136
-106

010

Embakasi South

0

29/10/15

1,073,294.00

PAYMENT VOUCHER

(VOTED PROVISION)

Payee's Name and Address **PRIVILEGE CAPITAL LIMITED, 15**

Particulars	LPO LSO No.	Invoice No.	Amount Sh.
Being payment for Contract of KWA NTERGA MILITARY ROAD & per attached invoice, entered LSO. number		326, 364	598 33,551

Amount payable (in words)

Shillings

ST. MILLER THREE HUNDRED AND SEVENTY TWO THOUSAND AND TWENTY

hundred and twenty

TOTAL

6,309,720

KSh.

Authority Reference No.

EXAMINATION

Internal Audit

Voucher Examined by

Date

2/12/15

VBC CERTIFICATE

I certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown here below.

Approved Estimates Allocation

Item No. 2640508 KSh. 7,500,000

Less: Total Expenditure plus commitments KSh. 6,309,720

Balance KSh. 7,500,000

Less: This ENTRY Vch.

No. 23 KSh. 6,309,720

Balance KSh. 1,190,280

Date 02/12/2015

Signature

Accountant for VBC

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above incurred for the authorized purpose and should be the item shown here below.

Signature: [Signature]

Date: 02/12/2015

AUTHORIZATION

I certify that the rate price charged is in accordance with regulation contract, fair and reasonable, that the has been incurred on proper authority and should be as under. Where appropriate a certificate over the completed, I hereby AUTHORIZE payment of shown above without any alteration.

Signature

Date

Vote

Head

Sub-Head

Item

Dep 4

CDF

Infrastructure

Roads

A.L.F. No.

Account No.

Dept. Vch. No.

Station

Cash Book

Vch. No.

Date

Sh.

4-047-282

2640508-1516

Infrastructure

23

2/12/2015

6,309,720

REPUBLIC OF KENYA
PAYMENT VOUCHER
(VOTED PROVISION)

Payee's Name and Address: **PRIVILEGE CAPITAL LIMITED.P.O.BOX 51766-00100 Nairobi**

Particulars	Invoice No.	AMOUNT
		Shs.
Part payment of construction of Kwa njenga- milimani road as per the attached minutes,LSO engineers certificate		
1. Privilege capital limited		5,216,332
2. Withholding tax 6%		284,527
Engineer Patrick Likavo		

Amount payable (in words) **KES**

FIVE MILLION FIVE HUNDRED THOUSANDS EIGHT HUNDRED AND

Authority Reference No.

EXAMINATION Voucher Examine by <u>Patrick</u> Date <u>21.12.15</u>		Internal Audit
VBC CERTIFICATE I Certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown below. Item No _____ Kshs <u>13,109,160.00</u> Approved Estimates/Allocation- Less: Total expenditure plus commitments Kshs. <u>6,309,720.00</u> Balance Kshs <u>6,799,440.00</u> Less: This ENTRY - Vch. No _____ Kshs. <u>5,500,860</u> Balance Kshs <u>1,298,580.00</u> Date <u>21/12/2015</u> Signature _____ Accountant i/c VBC		AIE HOLDER CERTIFICATE I certify that the expenditure detailed above has been incurred for the authorized purpose and be charged to the item shown here below. Signature _____ Designation of Holder _____ Date <u>21/12/2015</u> AUTHORIZATION I certify that the rate/price charged is/are in accordance with the regulations/contract, fair and reasonable and expenditure has been incurred on proper authority. Where appropriate certificate overleaf has been completed. I hereby AUTHORIZE payment of the amount shown above without any alteration. Signature _____ Date _____

Vote	4-Deposit	Head	Sub-Head	Embakasi south	Kwa Njenga- M Road
A.I.E NO.	Account No.	Dept. Vch. No.	Station	CASH BOOK	AMOU
				Vch No.	Date
	4-047-282-2640508/15/16		Embakasi south	35	21/12/2015
					5,500,8

Delete inapplicable title

22 x 33, 600

REPUBLIC OF KENYA
PAYMENT VOUCHER
(VOTED PROVISION)

Payee's Name and Address: **PRIVILEGE CAPITAL LIMITED P.O.Box 51766-00100**
PIN

DATE: 26 Jan 2016

Particulars	Invoice No.	AMOUNT	
		Shs.	
Part payment of variation order of construction of Kwa njenga - milimani embakasi Road as per the attached minutes, LSO Invoice, letter of award	Commissioner of Domestic Taxes Privilege Capital	169,505	
		3,107,601	
Amount payable (in words) Three million two hundred and seventy seven thousands, one hundred and seven		3,277,107	

Authority Reference No.

Voucher Examine by

EXAMINATION

Date

26/1/2016

VBC CERTIFICATE

I Certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown below.

Item No 2640508 Kshs 3,277,107.00

Approved Estimates/Allocation-
Less: Total expenditure plus commitments
Balance

Kshs Nil

Kshs 3,277,107.00

Less: This ENTRY - Vch.

Kshs 3,277,107.00

Balance

Kshs Nil

Date 26/01/2016

Signature
Accountant i/c VBC

Internal Audit

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above has been incurred for the authorized purpose and should be charged to the item shown here below.

Signature

FAM
Designation of AIE Holder

Date 26/01/2016

AUTHORIZATION

I certify that the rate/price charged is/are according to regulations/contract, fair and reasonable that expenditure has been incurred on proper authority should be charged as under. Where appropriate certificate overleaf has been completed. I herewith AUTHORIZE payment of the amount shown above without any alteration.

Signature
Accounting officer/District Accountant

Vote		Head		Sub-Head		Embakasi South		MULIMANI ROAD	
4-Deposit		CDF		CASH BOOK				AMOUNT	
A.I.E NO.	Account No.	Dept. Vch. No.	Station	Vch. No.	Date	Sh.			
	4-047-282-2640508-15/16	DEP4	Embakasi south		26/01/2016	3,277,107			

Delete inapplicable title

Wm. L. ...
F.O.
27

22

PIN A0513425D

Authority Reference No.

Vote 4-Deposit		Head CDF		Sub-Head Embakasi South		Roads	
A.I.E NO.	Account No.	Dept. Vch. No.	Station	CASH BOOK		AMOUNT	
				Vch. No.	Date	Sh.	
	4-047-282-2640508-15/16	DEP4	Embakasi south	37	22/1/2016	1,296,420	

Delete inapplicable title

REPUBLIC OF KENYA
PAYMENT VOUCHER
(VOTED PROVISION)

Payee's Name and Address: **KENT INVESTMENT AGENCY. P.O.BOX 51766-00100. Email: hezkam@gmail.com**

PIN A003294331J

DATE: 13th November 2015

	Invoice No.	AMOUNT	
		Shs.	cts
Particulars	003	8,258,306	00 ✓
Part payment of Construction of Bims-Catholic road as per attached minutes, LSO, Invoice, letter of award, Contract	Domestic taxes	450,454	00
		8,708,760.00	

Amount payable (in words) **KES EIGHT MILLION SEVEN HUNDRED AND EIGHT THOUSANDS SEVEN HUNDRED AND SIXTY**

Authority Reference No.

EXAMINATION

Voucher Examine by AN
Date 12/11/2015

VBC CERTIFICATE

I Certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown below:

Item No 2640508 Kshs 27,000,000.00
Approved Estimates/Allocation-
Less: Total expenditure plus commitments Kshs 16,367,940.00
Balance Kshs 10,632,060.00

Less: This ENTRY - Vch.

No 14

Balance

Date 13/11/2015

Signature Accountant i/c VBC

Internal Audit

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above has been incurred for the authorized purpose and should be charged to the item shown here below.

Signature [Signature] Designation of AIE Holder F.A.M.
Date 12th November 2015

AUTHORIZATION

I certify that the rate/price charged is/are according to regulations/contract, fair and reasonable that the expenditure has been incurred on proper authority and should be charged as under. Where appropriate certificate overleaf has been completed. I hereby AUTHORIZE payment of the amount shown above without any alteration.

Signature [Signature] Accounting officer/District Accountant*
Date 12/11/15

Vote		Head		Sub-Head		Roads	
4-Deposit		CDF		Embakasi South		AMOUNT	
A.I.E NO.	Account No.	Dept. Vch. No.	Station	Vch. No.	Date	Sh.	
	4-047-282-2640508-15/16	DEP4	Embakasi south	14	13/11/2015	8,708,760.	

Delete inapplicable title

Wm. J. Miller

DATE: 26 jan 2016

Authority Reference No.

Vote 4-Deposit		Head CDF		Sub-Head Embakasi South		MULIMANI ROAD	
A.I.E NO.	Account No.	Dept. Vch. No.	Station	CASH BOOK		AMOUNT	
				Vch. No.	Date	Sh.	
	4-047-282-2640508-15/16	DEP4	Embakasi south		26/01/2016	1,978,403	

Delete inapplicable title

REPUBLIC OF KENYA

PAYMENT VOUCHER

(VOTED PROVISION)

Payee's Name and Address

KEMI INVESTMENT - P.O. Box 51766-00100 NRB

Particulars	LPO/LSO No.	Invoice No.	AMOUNT	
			Sh.	cts.
Being part payment of construction of Milken Road - myken kwa kebley. 00 per attached schedule from Re engineer and minku, Bb Invoice, 2 P. 0/LSO		2990371	7,562,880	00
			472,680	00

Amount payable (in words)

Shillings

Eight million thirty five thousand five hundred and sixty

Authority Reference No.

EXAMINATION

Voucher Examined by

Date

VBC CERTIFICATE

I certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable item as shown here below.

Approved Estimates/Allocation

Item No. 264588 KSh. 9,000,000

Less: Total Expenditure plus commitments KSh. Nil

Balance KSh. 9,000,000

Less: This ENTRY Veh.

No. 02 KSh. 8,035,560

Balance KSh. 964,440

Date 29/09/2015 Signature

Accountant i/c VBC

Internal Audit

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above has been incurred for the authorized purpose and should be charged to the item shown here below.

Signature Date 29/09/2015 Designation of AIE Holder

AUTHORIZATION

I certify that the rate/price charged is/are according to regulation/contract, fair and reasonable, that the expenditure has been incurred in proper authority and should be charged as under. Where appropriate a certificate overleaf has been completed. I hereby AUTHORIZE payment of the amount shown above without any alteration.

Signature Accounting Officer/District Accountant

Date

Vote	Head		Sub-Head		Item		
Dept	COF		Bharat with		Perch		
A.I.E. No.	Account No.	Dept. Veh. No.	Station	CASH BOOK	AMOUNT		
				Veh. No.	Date	Sh.	Cts.
	264588-2015 2016-107-02		Sub. Bharat 5071	02	29/09/2015	8035560	00

REPUBLIC OF KENYA

FD 20106

Mukuru Kwa
Kalenj
Environment

PAYMENT VOUCHER

(VOTED PROVISION)

Payee's Name and Address Northern Way Construction Co Ltd - P.O. Box 41870

Particulars	LPO/LSO No.	Invoice No.	Amount
			Sh.
Being Payment of construction of		0099070	1,233,118
Drainage of mukuru kugereba		Commissioner's office	67,241
as per minutes, certified by		total	
Engineers, Invoice,			

Amount payable (in words)

Shillings One million three hundred thousand and six
hundred and sixty cents

Authority Reference No.

EXAMINATION

Voucher Examined by G. G. G. G.
Date 14/10/15

Internal Audit

VBC CERTIFICATE

I certify that the expenditure has been entered in the Vote Book and that adequate funds to cover it are available against the chargeable Item as shown here below:

Approved Estimates Allocation

Item No. 3110602 KSh. 1,874,304.22
Less: Total Expenditure plus commitments KSh. NIL
Balance KSh. 1,874,304.22
Less: This ENTRY Veh. No. 07 KSh. 1,300,360.00
Balance KSh. 573,944.22
Date 14/10/2015 Signature [Signature]

Accountant / C.V.B.

AIE HOLDER CERTIFICATE

I certify that the expenditure detailed above has been incurred for the authorized purpose and should be charged to the item shown below:

Signature [Signature] Designation of AIE Holder [Signature]
Date 14/10/2015

AUTHORIZATION

I certify that the rate price charged is in accordance with regulation contract, fair and reasonable, and the expenditure has been incurred on proper authority and should be charged under. Where appropriate a certificate of completion is to be completed. I hereby AUTHORIZE payment of the sum shown above without any alteration

Signature [Signature] Accounting Officer / District Accountant
Date [Date]

Vote	Head	Sub-Head	Item				
Deg 4	COF	Buildings etc	Environment				
ALL No.	Account No.	Dept. Veh. No.	Station	Cash Book	Amount		
				Veh. No.	Date	Sh.	Cts.
	4-047-282 3110602-110 064-001	07	Bukuru	07	14/10/2015	1 300,360.00	

*Delete inapplicable title.



Annex IV

ETHICS AND ANTI-CORRUPTION COMMISSION

INTEGRITY CENTRE (Valley Rd. /Jakaya Kikwete Rd. Junction) P.O. Box 61130 – 00200, NAIROBI, Kenya
TEL.: 254 (020) 2717318/ 2720722, MOBILE: 0729 888881/2/3
Fax: 254 (020) 2717473 Email: eacc@integrity.go.ke Website: www.eacc.go.ke

When replying please quote:

EACC. 6/25/1 VOL.VIII (145)

28th July, 2017

Fund Account Manager
Constituency Development Fund
Embakasi South
Taj Mall, Outering Road
P.O Box 1253-00521
NAIROBI

Dear Madam,

RE: REQUEST FOR INFORMATION/ DOCUMENTS

The Commission is investigating a matter regarding allegations of embezzlement of funds meant for disbursing and awarding of bursaries by Embakasi South Constituency Development Fund in the 2014/2015 and 2015/2016 financial years.

To facilitate our investigations, kindly provide us with the following **ORIGINAL** documents: -

- i. Payment vouchers number 007, 012, 023, 024, 026, 002, 004, 007, 010, 011, 013, 014, 018, 019, 020, 015, 016, 022, 066, 053, 067.
- ii. Minutes attached to the above payment vouchers.
- iii. List of beneficiaries for the above payment vouchers.
- iv. Bursary reports and registers.
- v. Application forms.
- vi. Any other relevant documents in regard to bursary allocations.

Our officers **Joyce Munene, Jemimah Githungu** and **Mohamud Hassan** will be available to collect the documents, interview CDF officers and record their statements.

Yours faithfully,

John Lolkoloi
Deputy Director, Forensic Investigations
For: SECRETARY/CHIEF EXECUTIVE OFFICER
JL/jm

A/E file
ORIGINAL

Annex V QS

2015/16

REPUBLIC OF KENYA

F.O. 91

Annex

AUTHORITY TO INCUR EXPENDITURE

To be completed in Quadruplicate (4 copies)

A 825844

2015/2016/909

FUND ACCOUNT MANAGER
To EMBAKASI SOUTH CONSTITUENCY
P.O BOX 1253-00621
NAIROBI

A.I.E. Ref. No. _____
From OFFICER ADMINISTERING FUND
NG-CDF BOARD
P.O BOX 46682 - 00100
NAIROBI

Your reference _____

DEP 07/2015/2016/909
Our reference _____

You are hereby authorized to incur expenditure during the financial year 2015/2016 amounting to KSh. 41,995,865.00 (Amount in words) FORTY ONE MILLION NINE HUNDRED NINETY FIVE THOUSAND EIGHT HUNDRED SIXTY FIVE ONLY as detailed below in accordance with the Government Financial Regulations.

2. The serial number of this Authority must be quoted on all vouchers as the authority for expenditure against the item(s) specified. Please ensure that this authority is recorded in the Vote Book and that the expenditure which you incur does not exceed the amount authorized. You will be held personally responsible if you incur expenditure without proper authority or in excess of the amounts allocated to you.

Name YUSUF MBUNO
Designation AG. CHIEF EXECUTIVE OFFICER

Signature _____
Date 23/08/2016

Vote	Sub-Head	Item	Account Chargeable	Description of Work or Service	Allocation KSh.
AS PER THE ATTACHED CODE LIST				CONSTITUENCY DEVELOPMENT FUND FOR EMBAKASI SOUTH	41,995,865.00

Certified recorded in Master Vote Book/AC. No. _____

Name VENAZIO GACHARA

Designation SENIOR ACCOUNTANT

Signature _____

Date 23/08/2016

Distribution: Original to A.I.E. holder, Duplicate to District Treasury, Triplicate to Accountant-General (P.M.G.), Treasury and Quadruplicate to Head of Accounting Unit (V.B.C.).

DUPLICATE

REPUBLIC OF KENYA

F.O. 91

AUTHORITY TO INCUR EXPENDITURE

To be completed in Quadruplicate (4 copies)

A 825844

2015/2016/909

FUND ACCOUNT MANAGER

To EMBAKASI SOUTH CONSTITUENCY
P.O BOX 1253-00621
NAIROBI

A.I.E. Ref. No. OFFICER ADMINISTERING FUND
From NG-CDF BOARD
P.O BOX 46682 - 00100
NAIROBI

Your reference _____

Our reference DEP 07/2015/2016/909
2015/2016

You are hereby authorized to incur expenditure during the financial year _____ amounting to KSh. 41,995,865.00 (Amount in words) FORTY ONE MILLION NINE HUNDRED NINETY FIVE THOUSAND EIGHT HUNDRED SIXTY FIVE ONLY

as detailed below in accordance with the Government Financial Regulations. 2. The serial number of this Authority must be quoted on all vouchers as the authority for expenditure against the item(s) specified. Please ensure that this authority is recorded in the Vote Book and that the expenditure which you incur does not exceed the amount authorized. You will be held personally responsible if you incur expenditure without proper authority or in excess of the amounts allocated to you.

Name AG. CHIEF EXECUTIVE OFFICER Signature Yusuf Mburu
Designation _____ Date _____

Vote	Sub-Head	Item	Account Chargeable	Description of Work or Service	Allocation KSh.
AS PER THE ATTACHED CODELIST				CONSTITUENCY DEVELOPMENT FUND FOR EMBAKASI SOUTH	41,995,865.00

Certified recorded in Master Vote Book/AC. No. _____ Folio No. _____

Name VENAZIO GACHARA Signature Kimani Gachara
Designation SENIOR ACCOUNTANT Date _____

Distribution: Original to A.I.E. holder, Duplicate to District Treasury, Triplicate to Accountant-General (P.M.G.), Treasury and Quadruplicate to Head of Accounting Unit (V.B.C.).



REF NUM NO : 2820180000248791

NAME: KENYA REVENUE AUTHORITY

Deposited the sum of

Nineteen Thousand Three Hundred Sixty Four Only.

To the credit ~~of my or our account~~2

DEPOSITED BY:

PGNOTIFICATION FAILED

PRINT TIME 09-02-2018 14:36:00

THANK YOU FOR YOUR CONTINUED SUPPORT

POSTED BY : VM13635 VERONICA

PRINTED BY :VN13635 VERONICA

PRINT TIME 89-02-2018 14:36:08

REF NUM NO :

ACCOUNT NO :1328261985991

NAME: ENBAKASI SOUTH NATIONAL GOVERNMENT
T CONSTITUENCY DE

REMARKS: ENBAKASI SOUTH CDF.

Deposited the sum of

AMOUNT: 19.364.00 KES

Nineteen Thousand Three Hundred Sixty Four Only.

To the debit of my or your account.

CUSTOMER SIGNATURE : /

AUTHORISED BY : _____

THANK YOU FOR YOUR CONTINUED SUPPORT

THANK YOU FOR YOUR CONTINUED SUPPORT
POSTED BY : VM13635 VERONICA H

POSTED BY : VM13635 VERONICA
PRINTED BY : VM13635 VERONICA

PRINT TIME 09-02-2018 14:36:00



BILL PAY 1185178

TRANSACTION DATE: 09-02-2018

REF NUM NO : 2020180000186943

ACCOUNT NO : 0240299657063

NAME: KENYA REVENUE AUTHORITY

REMARKS: EMBAKASI SOUTH CDF

Deposited the sum of

AMOUNT: 15,766.00 KES

Fifteen Thousand Seven Hundred Sixty Six
x Only.

To the credit of my or our account2

DEPOSITED BY:

ADDITIONAL INFORMATION:

PGNOTIFICATION FAILED

PRINT TIME 09-02-2018 14:33:53

THANK YOU FOR YOUR CONTINUED SUPPORT

POSTED BY : VM13635 VERONICA

PRINTED BY : VM13635 VERONICA

PRINT TIME 09-02-2018 14:33:53

REF NUM NO :

ACCOUNT NO : 1320261985991

NAME: EMBAKASI SOUTH NATIONAL GOVERNMENT
T CONSTITUENCY DE

REMARKS: EMBAKASI SOUTH CDF

Deposited the sum of

AMOUNT: 15,766.00 KES

Fifteen Thousand Seven Hundred Sixty Six
x Only.

To the debit of my or our account

CUSTOMER SIGNATURE :

AUTHORISED BY :

THANK YOU FOR YOUR CONTINUED SUPPORT

POSTED BY : VM13635 VERONICA

PRINTED BY : VM13635 VERONICA

PRINT TIME 09-02-2018 14:33:53

Annex



Date 24/1/2018

EQUITY BANK (KENYA) LIMITED
EMBAKASI BRANCH
P.O. BOX 75104

68-132

Pay Commissioner of Income tax

KSh=19,364.10=

Del/LRue

Kenya Shillings Nineteen thousand three hundred

and sixty four cent ten

NC PAY ONLY

EMBAKASI SOUTH NATIONAL GOVERNMENT CONST
ITUENCY DEVELOPMENT FUND

EMBAKASI SOUTH NATIONAL GOVERNMENT CONST
ITUENCY DEVELOPMENT FUND

1320261985991

30/03/17

Cheque Number

Bank Code

Account Number

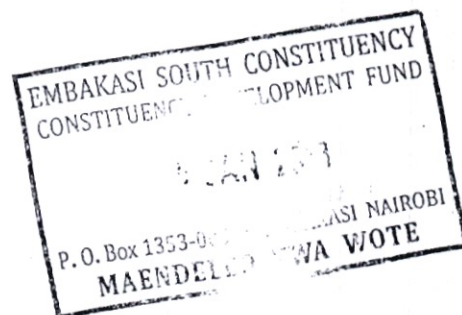
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[Handwritten initials]

Please do not write below this line

⑈00780316813271100261985991⑈

Eslip

Byproduct Number	03376071	
Employer Code	Company Name	Month of contribution
125867	EMBAKASI SOUTH CDF	2018-01
Total Amount	2400	
	Print	



EQUITY BANK



Ref: EBL/132/0170263318584

31st JAN, 2018

NHIF

DEAR SIR/ MADAM



RE: CONFIRMATION OF A TRANSFER OF KSH2400 A/C 0170263318584

This is to confirm that the above amount was transferred to your account on 31st Jan, 2018 at Equity Embakasi Branch successfully for Eslip 03376032- Embakasi south CDF. Due to machine error the system could not generate a conventional receipt

The transaction reference number is 5476061

Yours faithfully,

LYDIA MWIKALI

PF 17256

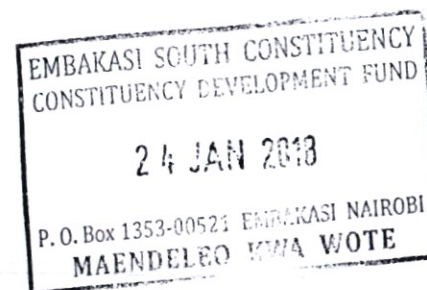
STAFF SALARY SCHEDULE FOR THE MONTH OF JANUARY 2018

DATE - 24/01/2018

		GROSS PAY	NSSF	NSSF	NHIF	TAX	RELIEF	PAYEE
	NAME		EMPLOYEE	EMPLOYER				
1	DALMAS NDETTO LEWIS	32,000.00	200.00	200.00	900.00	4,539.30	1,280.00	3,259.30
2	ANNCLAIRE TERO	23,692.00	200.00	200.00	750.00	2,877.70	1,280.00	1,597.70
3	KENNEDY OCHIENG OTIENO	23,692.00	200.00	200.00	750.00	2,877.70	1,280.00	1,597.70
	TOTAL	79,384.00	600.00	600.00	2,400.00	10,294.70	3,840.00	6,454.70

CERTIFIED BY ELVIRAH KEBAYA

SIGN.....
EMBAKASI SOUTH FUND ACCOUNT MANAGER





NG-CDF

National Government Constituencies Development Fund
Embakasi South Constituency
Taj Mall Embakasi Outerring Road
P.O Box 1253-00521
NAIROBI.
Email: cdfembakasisouth@ngcdf.go.ke

EMBAKASI SOUTH CONSTITUENCY

AUDIT RESPONSE TO THE SFAC

THROUGH THE CLERK OF THE NATIONAL ASSEMBLY

IN RESPONSE TO THE AUDIT ISSUES RAISED BY THE AUDITOR GENERAL

**FOR THE FINANCIAL YEAR
2014/2015**



NG-CDF

**National Government Constituencies Development Fund
Embakasi South Constituency**

Taj Mall, Embakasi
Outering Road, Embakasi
P.O Box 1253-00521
Nairobi, Kenya
Cell:

Email: embakasisouthcdf@cdf.go.ke | **Website:** www.cdf.go.ke

REF: ESNG-CDF/ SFAC/2018/002

10th May 2018,

THE CLERK
NATIONAL ASSEMBLY
PARLIAMENT BUILDINGS
P.O BOX 41842-00100,
NAIROBI.

RE: RESPONSE TO THE REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND EMBAKASI SOUTH CONSTITUENCY FOR THE YEAR ENDED 30TH JUNE 2015.

Ref to NA/SFAC/CORR/2018/007 dated 20th February 2018 from clerk of the national assembly.

Attached are responses to the issues raised in the report of the auditor general on financial statements of National Government Constituencies Development Fund for Embakasi South Constituency for the year ended 30th June 2015.

Kioko, Alex M,
Fund Account Manager
EMBAKASI SOUTH CONSTITUENCY.

RESPONCES TO AUDIT REPORT FOR EMBAKASI SOUTH CONSTITUENCY FOR YEAR ENDED 30TH JUNE 2015.

Budget and Budgetary Controls

The summary Statement of appropriation for recurrent and development votes had a final budget of Kshs.102, 659,327. The total receipts for the constituency during the year was Kshs.86, 329,706. The project had surplus brought forward from previous year totaling Kshs.8, 944,116. In total the CDF had Kshs.95, 273,822 available for the year. As at close of the year ended 30 June 2015, the fund had utilized Kshs.55, 195,064 or about 59% and closed with a cash balance of Kshs.40, 078,758.

A further analysis of the budget versus actual performance revealed the following:

Component	Budgeted Amount Kshs	Actual Expenditure Kshs	Under Expenditure Kshs
Compensation of Employees	2,000,000	1,804,275	195,725
Use of goods and services	4,800,000	4,529,797	270,203
Committee Expenses	5,050,000	3,090,000	1,960,000
Transfers to Other Govt Units	17,312,000	11,443,127	5,868,873
Other grants and transfers	70,034,388	32,559,731	37,474,657
Social Security Benefits	22,000	16,400	5,600
Acquisition of Assets	2,300,172	611,968	1,688,204
Other Payments	<u>1,139,767</u>	<u>1,139,767</u>	=
TOTALS	<u>102,658,327</u>	<u>55,195,065</u>	<u>47,463,262</u>

RESPONSE

- ✓ *Late disbursement of funds from the CDF BOARD affected the implementation of projects Attached 1st AIE A797189 – Kshs 46,857,605.50 received on 25th May 2015. Annex 1*
- ✓ *Project worth Kshs 12,500,000 were conditionally approved as per the attached codelist Annex II*
- ✓ *Attached Proposal First schedule (Constituency Projects Submission Form) s.15 of Kshs. 93,715,211 Annex III*

✓ **Implementation of Projects**

i. Transfers To Other Government Entities

The summary Statement of appropriation for recurrent and development expenditure reflects that the constituency had budgeted to spend Kshs.17,312,000 for transfers to other Government entities but transferred Kshs.11,443,127 resulting to an under expenditure of Kshs. 5,868,873 as reflected in the summary statement of appropriation as at 30 June 2015. However, review of records available at the constituency CDF office indicate that the CDF had a budget of Kshs.15,500,000 and implemented projects whose costs amounted to Kshs.11,443,127 as detailed below:-

Project	Budgeted Amount Kshs	Actual Expenditure Kshs	Under Expenditure Kshs
Njenga primary school	5,500,000	5,382,790	117,210
Renovation Of Mukuru Health Centre	10,000,000	6,102,244	3,897,756
Total per records	15,500,000	11,485,034	4,014,966
Unsupported budgeted projects (balancing figure)	1,812,000	41,907	1,770,093
Total per summary statement of appropriation and statements of receipts and payments	<u>17,312,000</u>	<u>1,443,127</u>	<u>2,244,873</u>

No reconciliation or explanation was provided for the variance between the figure of Kshs.17,312,000 reflected in statement of appropriation and the figure of Kshs.15,500,000 supported with schedules and supporting payment vouchers.

Response

It is true that the statement of appropriation and supporting schedules had a variance of Ksh 2,244,873.00. The variance was as a result of erroneous entries in schedule that were used to generate financial statements. The analysis of schedules reconciling the figure has been done and forwarded for audit review annex IV-Financial Statements

ii. Other Grants And Transfers

The summary statement of appropriation reflects a budget of Kshs.70, 035,388 under other grants and transfers, while actual expenditure amounted to Kshs.32, 559,730 as detailed below:-

Project	Budgeted Amount Kshs	Actual Expenditure Kshs	Over Expenditure	Under Expenditure
Bursary	1,769,399	21,769,399	-	8,695,819
Males And Cats	1,800,000	1,800,000	-	1,860,000
Sports	1,874,304	1,750,000	-	124,304
Environment	937,152	493,000	-	444,152
Emergency	5,400,259	6,747,332	1,347,073	-
Embakasi V.C	10,000,000	-	-	10,000,000
Mukuru Rueben	6,500,000	-	-	6,500,000
Milimani Area Road	9,000,000	-	-	9,000,000
Vietram Area Road	9,000,000	-	-	9,000,000
Wazre Wapuroad	9,000,000	-	-	9,000,000
Market Sheds	2,500,000	-	-	2,500,000
Total Per The Budgetary Returns (Balancing Figure)	77,781,114	32,559,731	1,347,073	46,568,456

	(77,781,114)	-	-	7,745,726
Total Per Statement Of Appropriation, Statement Of Receipts And Payments	<u>70,035,388</u>	<u>32,559,731</u>	<u>1,347,073</u>	<u>38,822,730</u>

The completeness and accuracy of the figures reflected in the statement of appropriation could therefore not be confirmed.

Further, no reason was given for the failure to implement the projects to the extent of funding.

Response

It is true that the appropriation statement was wrong as a result of errors in budgeted figures, the statement was amended and presented for audit review annex iv.

Failure to implement projects was caused by the following factors

- ✓ *Late disbursement of funds from the CDF BOARD affected the implementation of projects Attached 1st AIE A797189 – Kshs 46,857,605.50 received on 25th May 2015. Annex 1*
- ✓ *Embakasi vocational Centre 10,000,000.00 The Board had not approved the projects to be implemented*
- ✓ *The procurement Processes were still Underway for some projects .*
- ✓ *Mukuru kwa reuben 6,500,000.00- This project was not approved attached resubmission forms*
- ✓ *Market sheds ksh 2,500,000- The project was ongoing awaiting payment, consequently the said project had a court stop order by the owner of Tajmall .*

iii. Non Delivery Of School Bus

The constituency spent Kshs.5,382,790 in procuring a school bus for Njenga Primary School, however, the bus had not been delivered as at the time of audit as the total cost for the bus, amounting Kshs.6, 890,300 had not been settled in full. Further, records to support the purchase were not presented for audit review. Payments were made in two installments of Kshs.5, 063,790 on December 2014 and Kshs.319, 000 on 17 June 2015 and the final installment had not been made.

Response

- ✓ *The bus GK142H was delivered at the cdf office and later surrendered to the NG-CDFB head office, The board had issued a directive to the school to forward the Registration details of the school before the surrendering the bus to the said school.*
- ✓ *Up to date the bus is still with the head office awaiting the new ngcdfc to formalize its delivery to the intended school.*

Revenue

The statement of receipts and payments reflect total receipt amounting to Kshs.86, 329,706 from the CDF Board, while the statement of appropriation reflects a budget of Kshs.102, 659, 326, resulting to a shortfall of Kshs.16, 329,620. No reason was given for the failure by the CDF Board to transfer the whole amount that had been budgeted and approved both by the County Assembly and Parliament.

Response

Its true the board had not transferred the total amount to the constituency account due deffered projects, and conditional approved projects REF to attached conditional approval and deffered letters(annex V

The Kshs 8, 944,115. Is the cash and cash equivalents for the financial year 2013/2014 brought forward to 2014/2015.

(2.3) The difference of kshs. 1,258,235 was the expenditure beyond the years' allocation of kshs.82,531,089.50 being the allocation for 2014/2015.

The Difference of kshs. 1,258,235 was an expenditure financed by previous years' balance.

Accuracy of the financial statement

The figures reflected in the notes to the financial statements and the statement of receipts and payments differ from figures reflected in the supporting schedules as shown below;

Discrepancies between amount as per financial statements and records in budget returns

Component	Figure in the Notes to the Financial Statements Kshs	Figure in the supporting Schedules Kshs	Variance Kshs
Compensation of employees	1,804,275	1,576,472	227,803
Office rent	934, 797	604,868	329,929
Transfers to other Government entities	11,443, 127	11,468,534	25,407
Bursary	21, 769,399	26,769,000	4,999,601
Mocks and CATS	1,800,000	400,000	1,400,000
Sports	1, 750,000	1,300,000	450,000
Emergency projects	6,747,332	3,039,639	3,707,693
Total	46,248,930	45,158,513	1,141, 231

The completeness and accuracy of the figures reflected in the statement of receipts and payments could not therefore be ascertained.

Response

It is true that the figures reflected in the notes to the financial statements and the statement of receipts and payments differ from figures reflected in the supporting schedules below;

The figures in the Notes to the Financial Statements were erroneously posted from the budgeted amounts instead of actual expenditures from the statement of receipts and payments

The inaccuracies have been corrected and financial statements amended and were presented to auditors for audit review ANNEX IV-Amended Financial statements

✓ **Unsupported expenditure**

The statement of receipts and payments reflects an amount of Kshs.4,529,792 and Kshs.3,090,000 under use of goods and services and committee expenses respectively. Included in the use of goods and services figure of Kshs.4,529,797 are expenditure totaling to Kshs.3,595,000 as detailed below that have not been analyzed:-

Unsupported expenditure	Kshs.
Utilities, communication, supplies and services	1,314,000.00
Printing, advertising and information supplies	150,000.00
Training, hospitality supplies and services	1,761,000.00
Office General supplies and services	370,000.00
Total	3,595,000.00

In addition, the expenditure of Kshs 3,090,000 relating to committee expenses was also not analyzed. Consequently the completeness, accuracy and validity of the expenditure amounting to Kshs.6, 685,000 could not be ascertained.

Response

It is true that the figure of Kshs.4,529,792 and Kshs.3,090,000 under use of goods and services and committee expenses respectively in the receipts and expenditure statement was wrongly supported and analysed due to errors in source ledgers, however the schedules were amended and presented for audit review ANNEX VII

Presentation and Disclosure and Failure to Include Expenditure Items.

The statement of receipts and payments reflects an amount of Kshs.1, 139,767 under other payments. However, review of records indicate that the amount relates to projects done in a primary school, hence the classification is incorrect, as it was an amount transferred to a school. In addition, an amount of Kshs.54, 700 relating to bank charges had not been included in these financial statements. Further, an amount of Kshs, 841, 377 was also omitted from the financial statements. However, the expenditure of Kshs, 841, 377 incurred in the year appear invalid as it had been incurred for similar works relating to refurbishment of the office in the previous financial year. Further, key books of accounts had not been kept and consequently the propriety of the expenditure could not be ascertained.

Response

- ✓ *It is true that the amount of Kshs.1,139,767 under other payments relates to works done in primary schools, the accounts have been reviewed and the amount reclassified under transfer to primary schools.*
- ✓ *The of Kshs. 54,700 relating to bank charges has been included in the financial statements*
- ✓ *The omitted expenditure of Kshs. 841,377 has been included in the financial statements*

(Find attached the amended financial statements f/y 2014/15) Annex IV

Procurement of Assets without Following Public Procurement and Disposal Regulation

Examination of purchase documents revealed that the constituency did not follow the provisions of Public Procurement and Disposal Act, 2005 during acquisition of goods, works and services. As per the documentation examined, goods, works and services were acquired using request for quotations yet the amounts involved were above the threshold for this method of procurement. The criteria of selecting the bidders who were invited to

quote could not be established, while standard Government quotation forms were not used. Consequently, goods, works and services worth at least

Kshs.19, 679,761 were acquired without laid down public procurement procedures. It was not possible to ascertain whether the Constituency got value for money spent in the acquisition of goods, works and services.

Response

Its true that as per the audit report some goods and services were procured using quotations rather than the recommended standard forms for quotations ,The Committee has put in place measures that allows use the standard forms without surpassing the required threshold, It true the Auditor could not establish the criteria used to select the Bidders, Attached is copies of the adverts used in selecting the the bidders for the works related to Ksh 19,679,761. Goods and services could not ascertain the value money spent by the constituency by the time of the audit ,because of insuffience of documents forwarded to the auditor but that not translate to not following the procurement Disposal act 2005., Later on the documents were forwarded to the Audit office for analysis .Embakasi south NG-CDF have now adhered to procurement act - Attached Advertisement of prequalification, Advertisement of tenders, Technical reports for tendering from Engineers, - Annex IX

✓ Supply of Sub-standard Goods

Cactus Trading Co. was contracted by the Constituency to supply chairs, hospital beds and bed sheets to Mukuru Health Centre. A visit to the Health Centre revealed that about one third of the total twenty four chairs had been worn out. Consequently it could not be established whether the constituency got value for money on the chairs.

The statement of receipts and payments reflect a total expenditure of Kshs.55, 195,064.

Response

✓ .It is true that a third of the chairs had been worn out when the Auditing process was on course, It's worth noting that the chairs in reference had been supplied in good condition,6 months before and were put in use immediately,

The worn out was due to management issues at the facility, The CDFC noted with concern and the supplier was directed to do repairs to the a third chairs
Attached CDFC Minutes - ~~Annex X~~

Missing Payment Vouchers

A comparison of expenditure posted in the cash book and the payment vouchers produced for audit revealed that payment vouchers in the amount of Kshs.15, 598,267 were not available for audit scrutiny and in the absence of supporting payment vouchers, the propriety of the expenditure totaling Kshs. 15,598,267 could not be ascertained.

Response

✓ *The Payment vouchers were part of vouchers requested by EACC and handed over to them.find attached records from EACC Annex XI*

Un-remitted Statutory deductions

Examination of payment documents and bank statements revealed that payroll deductions for NSSF, NHIF and P.A.Y.E for 2014/2015 financial year, all amounting to Kshs. 732,567 were not remitted to the respective authorities. No reason was given for the failure to remit the statutory deductions.

Response.

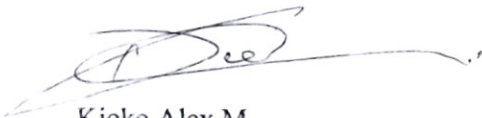
Action has been taken to make sure that all the statutory deductions are remitted immediately and they are upto date. (The latest payment schedules of NSSF, NHIF, PAYE – Annex XII)

Cash and Cash Equivalents

The statement of assets and liabilities reflects cash balances amounting to Kshs.40, 078,757 instead of cash book balance of Kshs.32, 149,500. The bank certificate was not provided for review. Included in the reconciliation is an amount of Kshs.262, 840 relating to stale cheques. Further, included in the bank reconciliation statement is an amount of Kshs.2, 029,750 representing payments in the bank statement not recorded in the cash book which includes an amount of Kshs.770, 000 cash withdrawal for undisclosed purpose and without supporting documents. In the circumstances, the cash and bank balances disclosed in the financial statements are misstated

Response

It is true that the statement of assets as at 30th june 2015 reflects an amount of ksh Kshs.40, 078,757 under cash and bank balance which differ with ksh32, 149,500 ,cash book balance figure by unreconciled and unexplained difference of ksh 7,929,500.00.upon review of the source documents we have established that the correct figure is ksh32, 149,500 .the unreconciled difference ofksh 7,929,500.00 were total expenditures on roads projectswhich were omitted in the financial statements the statements were amended and presented for audit review(annex IV)



Kioko Alex M
Fund Account Manager,
Embakasi South Constituency.

Cc:Auditor General

Kenya National Audit Office

AUTHORITY TO INCUR EXPENDITURE

To be completed in Quadruplicate (4 copies)

Annex I

A 797189

To FUND ACCOUNT MANAGER
EMBAKASI SOUTH CONSTITUENCY
P.O BOX 1253-00621
NAIROBI

A.I.E. Ref. No. 2014/2015/954
From OFFICER ADMINISTERING FUND
CONSTITUENCIES DEVELOPMENT FUND
P.O BOX 46682 - 00100
NAIROBI

Your reference

Our reference 07/2014/2015/954

You are hereby authorized to incur expenditure during the financial year 2014/2015 amounting to KSh. 46,857,605.50 (Amount in words) HUNDRED FIVE CENTS FIFTY ONLY as detailed below in accordance with the Government Financial Regulations. 2. The serial number of this Authority must be quoted on all vouchers as the authority for expenditure against the item(s) specified. Please ensure that this authority is recorded in the Vote Book and that the expenditure which you incur does not exceed the amount authorized. You will be held personally responsible if you incur expenditure without proper authority or in excess of the amounts allocated to you.

Name YUSUF MBUNO

Signature

Designation AG. CHIEF EXECUTIVE OFFICER

Date 27 MAY 2015

Vote	Sub-Head	Item	Account Chargeable	[Description of Work or Service]	Allocation KSh.
				CONSTITUENCY DEVELOPMENT FUND FOR EMBAKASI SOUTH	
				AS PER THE ATTACHED CODE LIST	
					46,857,605.50

Certified recorded in Master Vote Book/AC. No. Folio No.

Name VENAZIO GACHARA Signature

Designation SENIOR ACCOUNTANT Date

Distributions: Original to A.I.E. holder, Duplicate to District Treasury, Triplicate to Accountant-General (P.M.G.), Treasury and Quadruplicate to Head of Accounting Unit (V.B.C.).

13,337,930

Account No. : 1320261985991

Customer Name : EMBAKASI SOUTH NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND

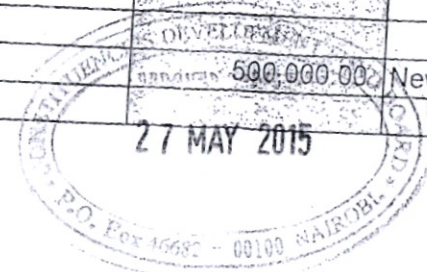
Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
25-05-2015	25-05-2015	RTGS/RMT MINISTRY OF DEVOLUTIO		46,857,605.50	46,218,027.08
25-05-2015	25-05-2015	ChequeNo.3056 Presented	5,000.00		46,213,027.08
25-05-2015	25-05-2015	ChequeNo.2471 Presented	5,000.00		46,208,027.08
25-05-2015	25-05-2015	EMMAUS GROUP	15,000.00		46,193,027.08
25-05-2015	25-05-2015	ChequeNo.2245 Presented	40,000.00		46,153,027.08
25-05-2015	25-05-2015	ChequeNo.3135 Presented	15,000.00		46,138,027.08
25-05-2015	25-05-2015	1320261985991: Int.Coll:01-05-2015 to 25-05-2015	1,490.50		46,136,536.58
26-05-2015	26-05-2015	ChequeNo.001971 Presented	5,000.00		46,131,536.58
26-05-2015	26-05-2015	ChequeNo.003032 Presented	60,000.00		46,071,536.58
26-05-2015	26-05-2015	ChequeNo.003035 Presented	70,000.00		46,001,536.58
26-05-2015	26-05-2015	ChequeNo.001873 Presented	5,000.00		45,996,536.58
26-05-2015	26-05-2015	ChequeNo.002658 Presented	5,000.00		45,991,536.58
26-05-2015	26-05-2015	ChequeNo.001799 Presented	5,000.00		45,986,536.58
26-05-2015	26-05-2015	ChequeNo.002135 Presented	30,000.00		45,956,536.58
26-05-2015	26-05-2015	ChequeNo.002679 Presented	10,000.00		45,946,536.58
26-05-2015	26-05-2015	ChequeNo.001858 Presented	5,000.00		45,941,536.58
26-05-2015	26-05-2015	ChequeNo.003202 Presented	20,000.00		45,921,536.58
26-05-2015	26-05-2015	ChequeNo.002733 Presented	10,000.00		45,911,536.58
26-05-2015	26-05-2015	131 AUGUSTINE OPONDO ODUOR	5,000.00		45,906,536.58
26-05-2015	26-05-2015	Transfer Charge	110.00		45,906,426.58
27-05-2015	27-05-2015	ChequeNo.003063 Presented	5,000.00		45,901,426.58
27-05-2015	27-05-2015	ChequeNo.002188 Presented	15,000.00		45,886,426.58
27-05-2015	27-05-2015	ChequeNo.003078 Presented	5,000.00		45,881,426.58
27-05-2015	27-05-2015	ChequeNo.002893 Presented	5,000.00		45,876,426.58
27-05-2015	27-05-2015	ChequeNo.002145 Presented	10,000.00		45,866,426.58
27-05-2015	27-05-2015	ChequeNo.001700 Presenteo	5,000.00		45,861,426.58
27-05-2015	27-05-2015	ChequeNo.001922 Presented	5,000.00		45,856,426.58
27-05-2015	27-05-2015	ChequeNo.003036 Presented	10,000.00		45,846,426.58

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

BK1531720180323051213

Annex II

Embakasi South Constituency Development Fund				
Project Proposal 2014/2015 Financial Year				
Project Name	Project Number	Project activity	Amount	Status
ADMINISTRATION				
Employees Salaries	4-047-282-2110000-100-2014/15-001	Payment of staff salaries and gratuity	1,200,000.00	Ongoing
Goods and Services	4-047-282-2210000-100-2014/15-002	Purchase of fuel, repairs and maintenance, printing, stationery, telephone, travel and subsistence, office tea, etc.	2,380,000.00	Ongoing
NSSF	4-047-282-2120500-100-2014/15-003	Payment of NSSF Deductions	22,000.00	Ongoing
Purchase of Computers	4-047-282-3111002-100-2014/15-002	Purchase of 1 CDF computer	100,000.00	Ongoing
Purchase of equipment	4-047-282-3111003-100-2014/15-001	purchase of 2 digital cdf and one photocopier machine	150,000.00	Ongoing
NHIF	4-047-282-2120200-100-2014/15-004	Payment of NHF Deductions	20,912.00	Ongoing
Committee Expenses	4-047-282-2210802-100-2014/15-005	Payment of Committee sitting allowances	1,750,000.00	Ongoing
M&E				
Goods and Services	4-047-282-2210000-111- 2014/15-001	Purchase of fuel, repairs and maintenance, printing, stationery, Airtime, travel and subsistence, e.t.c	655,728.17	Ongoing
Committee Allowances	4-047-282-2210802-111-2014/15-002	Payment of Committee sitting allowances, transport, conferences	655,728.17	Ongoing
CDFC/PMC Capacity Building	4-047-282-2210700-111-2014/15-003	Undertake Training of the PMCs/CDFCs on CDF Related issues	1,500,000.00	Ongoing
AUDIT				
Constituency Audit	4-047-278-2211310-108-2014/15-001	Constituency Audit	500,000.00	New
Emergency				



Kobil-Nairobi river	4-047-282-3110202-108-2014/15-001	Putting up of drainage and and Sewer	6,500,000.00	
TOTAL			81,215,210.34	✓

KINDLY NOTE THE FOLLOWING

Road and Water projects

CDFC to ensure that appropriate consultation with the line Ministry is done as per CDF (Amendment) Act, 2013 Section 25 (1). BQs should be forwarded to the Fund Account Manager before actual expenditure and implementation is done

Certified By: Yusuf Mbugu
Ag. Chief Executive Officer

27 MAY 2015

Date

93

Constituencies Development Fund

No. 30

FIRST SCHEDULE
CONSTITUENCY PROJECTS SUBMISSION FORM

(s. 15)

Constituency No **282**

Constituency Name EMBAKASI SOUTH Financial Year **2014/2015**

[illegible]

Chairman CDF Committee **KASSIM IBRAHIM ABEL** Signature  Date 26th, August 2014

Fund Account Manager **PETER MUKHANJI** Signature  Date 26th August 2014



Anex
I
V

CONSTITUENCIES DEVELOPMENT BOARD SECRETARIAT

Harare Plaza

10th Floor

Junction of Hailie Sellasie Avenue & Uhuru Highway

E mail: info@cdf.co.ke
NAIROBI

P.O Box 4

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

CDF BOARD/EMPAKASI SOUTH/Vol 1/031

Fund Account Manager,
Embakasi South Constituency,
P.O. Box 1353 - 00321,
NAIROBI

RE: **CONDITIONAL APPROVAL FOR EMBAKASI SOUTH RESUBMISSION
2014 / 2015 FINANCIAL YEAR.**

Reference is made to the above.

This is to inform you that the CDF Board in a meeting held on 11th June 2015 discussed the following projects and gave conditional approval and a decline of the proposed projects as outlined below:

Project with issue	Board's Remarks
Hon. Sunna Stadium, Mukuru kwa Reuben - Rehabilitation of the Stadium - 5,000,000/-	Conditional approval CDFC to submit a letter of concurrence from the County Government. FAM to specify estimated cost of the project.
Njenga Pri Sch - Supply of 190 desks - 1,500,000/-	Conditional approval FAM to submit separate schedules for resubmission.
Kware Njenga Junction - Construction of open air market - 2,000,000/-	Conditional approval CDFC to submit a letter of concurrence from the County Government. FAM to specify estimated cost of the project.
Mukuru Health Centre - Additional funds for equipping and renovation of the health centre - 500,000/-	Conditional approval FAM to submit separate schedules for resubmission.
Embakasi CDF Welfare Bus - Additional funds to CDF welfare bus - 1,000,000/-	Declined CDFC is not mandated to carry out any welfare activities nor implement welfare projects

*Resubmission
Embakasi
Telmed
10 June*

CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2015



CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI SOUTH CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

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

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

CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2015

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CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2015

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The *Constituencies Development Fund (CDF)* was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The *Constituencies Development Fund* is represented by the Cabinet Secretary for Devolution and Planning, who is responsible for the general policy and strategic direction of the *Constituencies Development Fund*.

(b) Key Management

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

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

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Peter Mukhanji
3.	Accountant	Mr. Oyaro
4.		

CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2015

(d) Fiduciary Oversight Arrangements

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

(e) Embakasi CDF Headquarters

P.O. Box 10445-100
Nairobi, KENYA

f) Entity Contacts

Telephone: 0728524023
E-mail: info@embakasisouth.cdf.go.ke
Website: [www.Embakasi South.cdf.go.ke](http://www.EmbakasiSouth.cdf.go.ke)

g) Entity Bankers

Constituency CDF main banker (Taji mall)
Equity Bank of Kenya

...

CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2015

(f) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(g) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

He should be sent to the
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CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY DEVELOPMENT FUND
Reports and Financial Statements
For the year ended June 30, 2015

II. FORWARD BY THE CHAIRMAN CONSTITUENCY DEVELOPMENT FUND COMMITTEE (CDFC)

Embakasi South CDF had an allocation of Kshs.93,715,211.00 in the financial year 2014/2015. We have been able to implement most of the projects. The constituency has so far received Kshs.86,329,705.90 from the CDF Board and disbursed the same to the beneficiaries. During the financial year, 2014/2015, a considerable number of projects have been completed. These include; Construction of abolition block at Mukuru Kwa Njenga, Renovation of Mukuru Health Centre, Taking part in sports activities, and issuing of bursaries to needy students. CDF being the backbone of development in the Constituency is an integral part in any development agenda. The Constitutional crisis arising on CDF should be taken as a critical decision for the survival of CDF. CDF as a development wheel is faced with numerous challenges. The society is yet to embrace it as a non-political fund. Separation here becomes an uphill task. A negative attitude towards the fund is also another big challenge to the implementers.

A lot of sensitization is necessary to change the community's mind set towards development.

Sign

CHAIRMAN CDFC

6107-85-9

III. STATEMENT OF CDF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government CDF shall prepare financial statements in respect of that CDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the *Embakasi South CDF* is responsible for the preparation and presentation of the *CDF's* financial statements, which give a true and fair view of the state of affairs of the *CDF* for and as at the end of the financial year (period) ended on June 30, 2015. This responsibility includes:

- a) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- b) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the *CDF*;
- c) 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;
- d) Safeguarding the assets of the *CDF*;
- e) Selecting and applying appropriate accounting policies; and
- f) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *Embakasi South CDF* accepts responsibility for the *CDF's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *CDF's* financial statements give a true and fair view of the state of *CDF's* transactions during the financial year ended June 30, 2015, and of the *CDF's* financial position as at that date. The Accounting Officer in charge of the *Embakasi South CDF* further confirms the completeness of the accounting records maintained for the *CDF*, which have been relied upon in the preparation of the *CDF's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *Embakasi South CDF* confirms that the *CDF* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the *CDF's* funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *CDF's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *CDF's* financial statements were approved and signed by the Accounting Officer on _____ 2015

I. STATEMENT OF RECEIPTS AND PAYMENTS			
	Note	2014-2015	2013-2014
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	86,329,705.90	26,314,733.60
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		86,329,705.90	26,314,733.60
PAYMENTS			
Compensation of employees	4	1,804,274.80	169,800.00
Use of goods and services	5	5,425,874.02	1,529,928.36
Committee Expenses	6	3,090,000.00	950,000.00
Transfers to Other Government Units	7	12,582,893.72	-
Other grants and transfers	8	40,489,230.32	13,077,579.60
Social Security Benefits	9	16,400.00	-
Acquisition of Assets	10	611,968.00	1,643,310.00
Other Payments	11	-	-
TOTAL PAYMENTS		64,020,640.86	17,370,617.96