

SURPLUS/DEFICIT

8,944,115.64

22,309,065.04

<b>II. STATEMENT OF FINANCIAL ASSETS</b>			
	<b>Note</b>	<b>2014-2015</b>	<b>2013-2014</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	31,253,180.64	8,944,115.60
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>31,253,180.64</b>	<b>8,944,115.60</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	8,944,115.60	-
Surplus/Defict for the year		22,309,065.04	8,944,115.64
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<b>31,253,180.64</b>	<b>8,944,115.64</b>

<b>Receipts for operating income</b>		<b>2014 - 2015</b>	<b>2013 - 2014</b>
Transfers from CDF Board	1	86,329,705.90	26,314,733.60
Other Receipts	3	0	0.00
<b>Payments for operating expenses</b>			
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	0.00
Other grants and transfers	8	40,489,230.32	15,111,300.00
Social Security Benefits	9	16,400.00	0.00
Other Payments	11	-	0.00
<b>Adjusted for:</b>			
Adjustments during the year		0	0.00
<b>Net cash flow from operating activities</b>		<b>22,921,033.04</b>	<b>8,553,705.24</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0	0.00
Acquisition of Assets	10	611,968.00	1,643,310.00

<b>Net cash flows from Investing Activities</b>		<b>611,968.00</b>	<b>1,643,310.00</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>23,533,001.04</b>	<b>10,197,015.24</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>15</b>	<b>26,314,733.60</b>	<b>19,404,338.36</b>
<b>Cash and cash equivalent at END of the year</b>	<b>16</b>	<b>31,253,180.64</b>	<b>26,314,733.60</b>



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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	93,715,211.00	7,385,505.10	86,329,705.90	86,329,705.90	-	92%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
					-	
<b>PAYMENTS</b>						
Compensation of Employees	1,220,912.33	(583,362.47)	1,804,274.80	1,804,274.80	-	100%
Purchase of goods and services	3,035,728.20	(2,390,145.82)	5,425,874.02	5,425,874.02	-	100%
Committee Expenses	2,405,728.20	(684,271.80)	3,090,000.00	3,090,000.00	-	100%
Transfers to Other Government Units	5,500,000.00	(5,943,126.72)	11,443,126.72	12,582,893.72	(1,139,767.00)	100%
Other grants and transfers	60,280,842.01	25,916,836.69	34,364,005.32	40,489,230.32	(6,125,225.00)	57%
Social Security Benefits	22,000.00	5,600.00	16,400.00	16,400.00	-	74%
Acquisition of Assets		(611,968.00)	611,968.00	611,968.00	-	100%
Other Payments		(1,139,766.80)	1,139,766.80	-	1,139,766.80	100%
<b>TOTALS</b>	<b>166,180,421.74</b>	<b>21,955,300.18</b>	<b>144,225,121.56</b>	<b>150,350,346.76</b>	<b>(6,125,225.20)</b>	

**I. NOTES TO THE FINANCIAL**

**STATEMENTS**

FS  
ODES

**1 TRANSFERS FROM OTHER  
GOVERNMENT AGENCIES**

	Description	2014 - 2015	2013 - 2014
		Kshs	Kshs
1330407	Normal Allocation	39,472,100.40	26,314,733.60
		46,857,605.50	
1330408	Conditional grants	-	-
1330409	Receipt from other Constituency	-	-
	<b>TOTAL</b>	<b>86,329,705.90</b>	<b>26,314,733.60</b>

**2 PROCEEDS FROM SALE OF  
NON-FINANCIAL ASSETS**

	Description	2014 - 2015	2013 - 2014
		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		

3510803	Receipts from the Sale of office and general equipment		
		-	-
1400000	<b>3 OTHER RECEIPTS</b>		
	<b>Description</b>	<b>2014 - 2015</b>	<b>2013- 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
1410107	Interest Received	-	-
1410405	Rents	-	-
1420601	Sale of tender documents	-	-
1450207	Other Receipts Not Classified Elsewhere (specify)	-	-
	<b>Total</b>	-	-
2110000	<b>4 COMPENSATION OF EMPLOYEES</b>		
	<b>Description</b>	<b>2014 - 2015</b>	<b>2013- 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
2110201	Basic wages of contractual employees	1,804,274.80	169,800.00
2110202	Basic wages of casual labour	-	-
	<b>Personal allowances paid as part of salary</b>		
2110301	House allowance	-	-
2110314	Transport allowance	-	-
2110320	Leave allowance	-	-
2110326	Other personnel payments	-	-
2710120	gratuity		



	<b>Total</b>	<b>1,804,274.80</b>	<b>169,800.00</b>
<b>2200000</b>	<b>5 USE OF GOODS AND SERVICES</b>		
	<b>Description</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
2210100	Utilities, supplies and services	1,368,700.00	600,000.00
2210104	Office rent	934,797.02	329,928.36
2210200	Communication, supplies and services		-
2210300	Domestic travel and subsistence		
2210500	Printing, advertising and information supplies & services	150,000.00	
2210600	Rentals of produced assets	-	
2210700	Training expenses	1,761,000.00	300,000.00
2210800	Hospitality supplies and services	-	
2210900	Insurance costs	-	
2211000	Specialised materials and services	-	
2211100	Office and general supplies and services	370,000.00	
2211200	Fuel ,oil & lubricants	-	
	Other operating expenses		300,000.00
2220100	Routine maintenance – vehicles and other transport equipment	-	
2220200	Routine maintenance – other assets	841,377.00	
		-	
	<b>Total</b>	<b>5,425,874.02</b>	<b>1,529,928.36</b>

2210800	<b>6 COMMITTEE EXPENSES</b>		
	<b>Description</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
2210802	Other committee expenses	1,786,000.00	350,000.00
2210809	Committee allowance	1,304,000.00	600,000.00
	<b>TOTAL</b>	<b>3,090,000.0</b>	<b>950,000.0</b>
2630200	<b>7 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>		
	<b>Description</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
2630204	Transfers to primary schools	6,522,557.00	-
2630205	Transfers to secondary schools	-	-
2630206	Transfers to Tertiary institutions	-	-
2630207	Transfers to Health institutions	6,060,336.72	-
	<b>TOTAL</b>	<b>12,582,893.72</b>	<b>-</b>
2640000	<b>8 OTHER GRANTS AND OTHER PAYMENTS</b>		
	<b>Description</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>

		<b>Kshs</b>	<b>Kshs</b>
2640101	Bursary -Secondary	10,500,000.00	11,181,279.60
2640102	Bursary -Tertiary	10,496,000.00	1,896,300.00
2640104	Bursary-Special schools	773,398.57	-
2640105	Mocks & CAT	1,800,000.00	-
2640504	water	-	-
2640505	Agriculture (food security)	-	-
2640506	Electricity projects	-	-
2640507	Security	-	-
2640508	Roads	7,929,500.00	-
2640509	Sports	1,750,000.00	-
2640510	Environment	493,000.00	-
2640200	Emergency Projects (specify)	6,747,331.75	-
	<b>Total</b>	<b>40,489,230.32</b>	<b>13,077,579.60</b>
<b>2120000</b>	<b>9 SOCIAL SECURITY BENEFITS</b>		
		<b>2014 - 2015</b>	<b>2013 - 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
2120101	Employer contribution to NSSF	16,400.00	-
	<b>Total</b>	<b>16,400.00</b>	<b>-</b>
<b>3100000</b>	<b>10 ACQUISITION OF ASSETS</b>		
	<b>Non Financial Assets</b>	<b>2014- 2015</b>	<b>2013 - 2014</b>
		<b>Kshs</b>	<b>Kshs</b>
3110102	Purchase of Buildings	-	-
3110202	Construction of Buildings	-	-
3110302	Refurbishment of Buildings	-	796,150.00



3110701	Purchase of Vehicles	-	-
3110704	Purchase of Bicycles & Motorcycles	-	-
3110801	Overhaul of Vehicles	-	-
3111001	Purchase of Office furniture and fittings	-	730,000.00
3111002	Purchase of computers ,printers and other IT equipments	611,968.00	117,160.00
3111005	Purchase of photocopier	-	-
3111009	Purchase of other office equipments	-	-
3111112	Purchase of soft ware	-	-
3130101	Acquisition of Land	-	-
			-
	<b>Total</b>	611,968.00	1,643,310.00
	<b>11</b>		
	TOILETS	-	-
	specify	-	-
	specify	-	-
	<b>TOTAL</b>	-	-
	<b>12A: Bank Balances (cash book bank balance)</b>		
	<b>Name of Bank, Account No. &amp; currency</b>	<b>2014 - 2015</b>	<b>2013 - 2014</b>
		<b>Kshs (30/6/2015)</b>	<b>Kshs (30/6/2014)</b>
	<i>EQUITY BANK EMBAKASI</i>	31,253,180.64	6,910,395.24
		-	-







		Kshs	Kshs
	Construction of buildings	-	-
	Construction of civil works	-	-
	Supply of goods	-	-
	Supply of services	-	-
	<b>TOTAL</b>	-	-
	<b>15.2: PENDING STAFF PAYABLES (See Annex 2)</b>		
		<b>Kshs</b>	<b>Kshs</b>
	Senior management	-	-
	Middle management	-	-
	Unionisable employees	-	-
	Others ( <i>specify</i> )	-	-
		-	-
		<b>Kshs</b>	<b>Kshs</b>
	Amounts due to other Government entities (see attached list)	-	-
	Amounts due to other grants and other transfers (see attached list)	-	-
	Others ( <i>specify</i> )	-	-
		-	-

Supplier of Goods or Services	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Comments
	b	c		
<b>Construction of buildings</b>				
1.				
2.				
3.				
<b>Sub-Total</b>				
<b>Construction of civil works</b>				
4.				
5.				
6.				
<b>Sub-Total</b>				
<b>Supply of goods</b>				
7.				
8.				
9.				
<b>Sub-Total</b>				
<b>Supply of services</b>				
10.				
11.				
12.				
<b>Sub-Total</b>				
<b>Grand Total</b>				



Name of Staff	Original Amount	Date Payable Contracted	Outstanding Balance 2015	Outstand Balance 2014
	a	b	d=a-c	
<b>Senior Management</b>				
1.				
2.				
3.				
Sub-Total				
<b>Middle Management</b>				
4.				
5.				
6.				
Sub-Total				
<b>Unionisable Employees</b>				
7.				
8.				
9.				
Sub-Total				
<b>Others (specify)</b>				
10.				
11.				
12.				
Sub-Total				

Grand Total

Name	Original Amount	Date Payable Contracted	Outstanding Balance 2015	Outstand Balance 2014
	a	b	d=a-c	
<b>Amounts due to other Government entities</b>				
1.				
2.				
3.				
Sub-Total				
<b>Amounts due to other grants and other transfers</b>				
4.				
5.				
6.				
Sub-Total				
<b>Others (specify)</b>				
7.				
8.				
9.				
Sub-Total				
Grand Total				

Asset class	Historical Cost (Kshs) 2013/14
Land	
Buildings and structures	
Transport equipment	
Office equipment, furniture and fittings	
ICT Equipment, Software and Other ICT Assets	
Other Machinery and Equipment	
Heritage and cultural assets	
Intangible assets	
<b>Total</b>	



Annex VII

DATE	PAYEE	Communication/utilities	Printing	Training	Ofc /General	Total
19/9/2014	PETER MUKHANJI	60,500.00	15,426.00	-	40,000.00	115,926.00
26/9/2014	PETER MUKHANJI	171,000.00	7,952.00	500,000.00	32,000.00	710,952.00
17/10/2014	PETER MUKHANJI	113,000.00	12,000.00	-	37,948.00	162,948.00
9/1/2015	PETER MUKHANJI	116,000.00	17,900.00	-	20,663.00	154,563.00
9/2/2015				500,000.00		500,000.00
13/2/2015	PETER MUKHANJI	115,000.00	19,222.00	-	-	134,222.00
18/2/2015	PETER MUKHANJI	120,000.00	19,730.00	-	96,000.00	235,730.00
6/3/2015	PETER MUKHANJI	115,000.00	15,627.00	-	91,172.00	221,799.00
6/4/2015				500,000.00	20,203.00	520,203.00
6/3/2015	PETER MUKHANJI	117,000.00	13,243.00		12,754.00	142,997.00
8/4/2015	PETER MUKHANJI	197,500.00	4,910.00	261,000.00	19,260.00	482,670.00
14/4/2015	PETER MUKHANJI	189,000.00	23,990.00	-	-	212,990.00
<b>TOTALS</b>	-	<b>1,314,000.00</b>	<b>150,000.00</b>	<b>1,761,000.00</b>	<b>370,000.00</b>	<b>3,595,000.00</b>

Annex IX



**REPUBLIC OF KENYA**  
**CONSTITUENCIES DEVELOPMENT FUND BOARD**  
**EMBAKASI SOUTH CONSTITUENCY**  
 P.O BOX 1253-00521, EMBAKASI NAIROBI



### TENDER NOTICE!!!!

Embakasi South CDF Committee hereby invites sealed bids from Pre-qualified contractors and suppliers for the following tender categories.

#### TENDER CATEGORIES FOR FINANCIAL YEAR 2014/2015

NO	Tender No	Description	Eligibility
1	EMBAS/CDF/ FY 2014/2015- 001	Road gravelling, grading and cabro works- Mukuru Reuben	Open
2	EMBAS/CDF/FY 2014/2015-002	Rehabilitation of Hon. Sumra sports Stadium	Open
3	EMBA/CDF/FY 2014/2015-003	Procurement of 250 3 seater wooden lockable desks for Njenga primary	Youth/women and persons with disability
4	EMBA/CDF/FY 2014/2015-004	Procurement of 200 plastic chairs, 200 seater tent and 50 seater tents	Youth/women and persons with disability
5	EMBA/CDF/2014/2015-005	Installation of flood lights in Embakasi South Constituency	Open
6	EMBA/CDF/FY 2014/2015-006	Construction of drainage system in Mukuru Kwa Reuben	open
7	EMBA/CDF/FY 2014/2015-007	Construction of a public toilet Pipeline Ward - Stage Mpya	open

Interested and eligible bidders may collect the tender documents from Embakasi south CDF office, Outing Road, Tajmall at a cost of Ksh 1,000.00 Non refundable fee as from **Tuesday, 30<sup>th</sup> June 2015**. Arrangements for site visits for interested bidders in construction works will be made when requested.

Completed Tender documents in Plain Sealed Envelope and Marked Tender No. .... and Tender Name ..... should be addressed to

**Fund Account Manager**  
**CDF Embakasi South Constituency**  
**P.O. Box 1253-00521 Nairobi**

And be deposited in the Tender Box at the Ground floor Tajmall, and to be received on or before **10<sup>th</sup> of July 2015 at 11.00am**. Tenders will be opened immediately thereafter in the presence of bidders or their representatives who choose to attend. **LATE BIDS SHALL BE RETURNED UN OPENED**

NB: Youth/women and persons with disability will get tender documents free of charge.

**Vision:** To be renowned Constituency in advocating for all round socio-economic development and sustainability

**Maendeleo kwa wote**

KENYA  
 EMBAKASI SOUTH  
 CDF  
 TENDER  
 NOTICE  
 2015



2 copies

Annex II

Q3

EACC file

Annex XI



## **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).**

**3<sup>rd</sup> 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 ~~X~~

## 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](mailto:eacc@integrity.go.ke) Website: [www.eacc.go.ke](http://www.eacc.go.ke)

When replying please quote:

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

**28<sup>th</sup> 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



Date 24/11/2018

Annex ~~III~~  
XII

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

68-132

Pay Commissioner of Income tax  
Kenya Shillings Nineteen thousand three hundred  
and sixty four cent ten Only

KSh=19,364.10=

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

*[Handwritten signature]*  
*[Handwritten initials]*

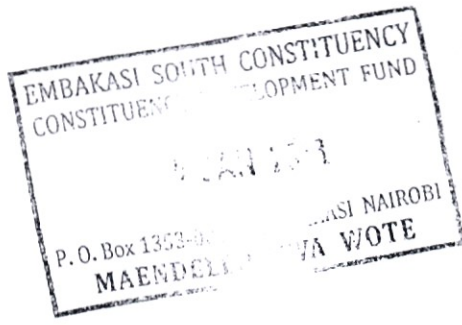
Please do not write below this line

⑈0078031681327⑈110261985991⑈



# Eslip

Byproduct Number	03376071	
Employer Code	Company Name	Month of contribution
125867	EMBAKASI SOUTH CDF	2018-01
Total Amount	2400	
	<input type="button" value="Print"/>	





**STAFF SALARY SCHEDULE FOR THE MONTH OF JANUARY 2018**

**DATE - 24/01/2018**

	<b>NAME</b>	<b>GROSS PAY</b>	<b>NSSF EMPLOYEE</b>	<b>NSSF EMPLOYER</b>	<b>NHIF</b>	<b>TAX</b>	<b>RELIEF</b>	<b>PAYEE</b>
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
	<b>TOTAL</b>	<b>79,384.00</b>	<b>600.00</b>	<b>600.00</b>	<b>2,400.00</b>	<b>10,294.70</b>	<b>3,840.00</b>	<b>6,454.70</b>

CERTIFIED BY ELVIRAH KEBAYA

SIGN.....  
EMBAKASI SOUTH FUND ACCOUNT MANAGER

EMBAKASI SOUTH CONSTITUENCY  
CONSTITUENCY DEVELOPMENT FUND  
24 JAN 2018  
P. O. Box 1353-00521 EMBAKASI NAIROBI  
MAENDEI BO KWAA WOTE

**NSSF**  
Growing You. For Good  
01 FEB 2018  
**RECEIVED**  
IND-AREA BRANCH





BILL PAY REF  
TRANSACTION DATE: 09-02-2018  
REF NUM NO :2020180000248791  
ACCOUNT NO :0240299457063  
NAME: KENYA REVENUE AUTHORITY  
REMARKS: EMBAKASI SOUTH CDF

Deposited the sum of  
AMOUNT: 19,364.00 KES  
Nineteen Thousand Three Hundred Sixty Four Only.

To the credit of my or our account  
REPOSITED BY: *th*

ADDITIONAL INFORMATION:  
NOTIFICATION FAILED  
PRINT TIME 09-02-2018 14:36:00

THANK YOU FOR YOUR CONTINUED SUPPORT  
POSTED BY :VM13635 VERONICAH  
PRINTED BY :VM13635 VERONICAH  
PRINT TIME 09-02-2018 14:36:00

REF NUM NO :  
ACCOUNT NO :1320261985991  
NAME: EMBAKASI SOUTH NATIONAL GOVERNMENT  
CONSTITUENCY DE  
REMARKS: EMBAKASI SOUTH CDF

Deposited the sum of  
AMOUNT: 19,364.00 KES  
Nineteen Thousand Three Hundred Sixty Four Only.

To the debit of my or our account  
CUSTOMER SIGNATURE : *th*

AUTHORISED BY :  
THANK YOU FOR YOUR CONTINUED SUPPORT  
POSTED BY :VM13635 VERONICAH  
PRINTED BY :VM13635 VERONICAH  
PRINT TIME 09-02-2018 14:36:00



BILL PAY

TRANSACTION DATE: 09-02-2018

REF NUM NO : 2020100000186943

ACCOUNT NO : 0240299657863

NAME: KENYA REVENUE AUTHORITY

REMARKS: EMBAKASI SOUTH CDF

Deposited the sum of

AMOUNT: 15,766.00 KES

Fifteen Thousand Seven Hundred Sixty Six  
Only.

To the credit of my or our account2

DEPOSITED BY:

*[Signature]*

ADDITIONAL INFORMATION:

PGNOTIFICATION FAILED

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

THANK YOU FOR YOUR CONTINUED SUPPORT

POSTED BY : VM13635 VERONICAH

PRINTED BY : VM13635 VERONICAH

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

REF NUM NO :

ACCOUNT NO : 1320261985991

NAME: EMBAKASI SOUTH NATIONAL GOVERNMENT  
CONSTITUENCY DE

REMARKS: EMBAKASI SOUTH CDF

Deposited the sum of

AMOUNT: 15,766.00 KES

Fifteen Thousand Seven Hundred Sixty Six  
Only.

To the debit of my or our account

CUSTOMER SIGNATURE :

*[Signature]*

AUTHORISED BY :

THANK YOU FOR YOUR CONTINUED SUPPORT

POSTED BY : VM13635 VERONICAH

PRINTED BY : VM13635 VERONICAH

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



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](mailto: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**

**2013/2014**



**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/2018/001

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 30<sup>TH</sup> JUNE 2014.**

Ref to NA/SFAC/CORR/2018/007 dated 20<sup>th</sup> 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 30<sup>th</sup> June 2014.

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



**RESPONCES TO AUDIT REPORT FOR EMBAKASI SOUTH CONSTITUENCY FOR YEAR ENDED 30<sup>TH</sup> JUNE 2014.**

**We would like to respond to the issues raised as below,**

**1. Accuracy of the Financial Statements**

The statement of receipts and payments reflect total receipts of Kshs.26,314,733 and total expenditure of Kshs.19,404,338. It was however noted that the Fund had not prepared a trial balance or a general ledger. It was further noted that the cash book was not properly updated. Consequently, the completeness and accuracy of the financial statements could not be confirmed.

**Response**

- ✓ *It is true the financial statements did not include trial balance since the format provided when preparing the financial statement did not include trial balance However later after the audit trial balance was included in the statements and is hereby attached-ANNEX 1*
- ✓ *The cash book was updated and bank charges included reflect payments in bank statement not yet recorded did cashbook and presented to auditors for review.*

**2. Cash And Cash Equivalents**

The statement of receipts and payments reflect a surplus of Kshs.6, 910,395 and net cash balance of a similar amount as at 30 June 2014. However, review of the cash books and bank reconciliation show that the cash book balance was Kshs.9,093,296. The difference of Kshs.2, 182,901 has not been reconciled or explained.

**Response**

- ✓ *It is true that statement of receipts and payments reflected a surplus of 6,910,395 and net cash balance of a similar amount as at 30th June 2014. The difference of the Kshs. 2,182,901 has since been reconciled since it arose out of error in posting transactions. It was included under bursary and amendment's presented to auditors for review. Attached financial statements Annex 11*

**3. Compensation Of Employees**

The statement of receipts and payments reflect an amount of Kshs.169, 800 under compensation for employees. However, included in the amounts is Kshs.93,000 that was paid to a security guard and a cleaner whose employment is contrary to the guidelines issued by the CDF Board. In addition, the amount does not include Kshs.12,939 due to an employee. Further, the CDF's payroll was not properly maintained. Consequently, its completeness and accuracy could not be confirmed.

### ***Response***

*The circular in reference is CDFBOARD/circular/vol 1.11/166 that gave guidance on recruitment and remuneration of CDFC employees. The determination of support staff to be hired is on need basis that the cdf act mandates NG CDFC to undertake. The two staff were hired by NG CDFC due to security challenge posed by residents of Embakasi south especially informal settlements of mukuru kwa njenga and mukuru kwa Reuben find attached minutes of NGCDFC Annex iii.*

*The issue of salary due cannot be reflected in financial statements since we use cash basis framework. The accrued amounts can only appear as disclosure in notes which was done and presented to auditors for review.*

#### **4. Supporting Documents For Expenditures**

The statement of receipts and payments reflect an amount of Kshs1,529,928 and Kshs.950,000 under use of goods and services and committee meeting allowances respectively. However, no supporting documents and analysis was provided for the expenditure. Consequently, the validity of the expenditure could not be ascertained.

### ***Response***

*It is true that the receipts and payments reflected an amount of 1,529,928 and 950,000 used under use of goods and services and committee allowances respectively the expenditures were supported by source documents and schedules which had being erroneously being included in other items. However the schedules were forwarded to auditors for review. Attached annexes*

*Use of goods and services      Annex iv*

*Committee allowances          Annex v*

#### **5. Acquisition of Assets**

The statement of receipts and payments reflect payments amounting to Kshs, 1,643,310 under acquisition of assets as at 30 June 2014. However, included in the amount is Kshs.796, 150, which relates to routine maintenance of assets. Further, a physical verification of the acquired assets revealed that out of the thirty (30) chairs that had been procured, only twenty (20) were in

existence and ten (10) chairs worth Kshs.60,000 could not be accounted for. It was also noted that the Fund does not maintain a fixed assets register.

**Response**

*It is true receipts and payments reflects payments amounting to ksh 1,643,310 which included 796,150.00 for routine maintenance of assets. This was an error in classification of payment and was reclassified correctly and financial statements amended accordingly. This were forwarded to auditors for review.*


*The 10 chairs not available at cdf office at time of audit were at constituency office and are at cdf office and in asset register Annex vi*

**6. Unsurrendered Imprest**

The financial statements do not include an imprest outstanding from a former Fund Manager amounting to Kshs.1, 250,000. The amount was meant to cater for office operations, training and Constituency Development Fund committee allowances. The completeness of the financial statements could therefore not be confirmed.

**Response**

*It is true that the outstanding imprest was not include in the financial statement ,The financial statements were amended after discovery of error of non disclosurer of item in notes of financial statement.Imprests are disclosed under note 12c which was done annexii.*



Kioko Alex M  
Fund Account Manager,  
Embakasi South Constituency.

**Cc:Auditor General**

**Kenya National Audit Office**



<b>TRIAL BALANCE AS AT 30TH JUNE 2014</b>			
		DR	CR
<b>Cash and Cash equivalents</b>			
	Bank Balances	9,093,296	
	Cash Balances	-	
	Outstanding Imprest	-	
<b>Payments</b>			
	Compensation of Employees	169,800	
	Use of goods and services	1,529,928	
	Committee Expenses	950,000	
	Transfers to Other Government Units	-	
	Other grants and transfers	12,928,400	
	Social Security Benefits	-	
	Acquisition of Assets	1,643,310	
	Other Payments	-	
<b>Receipts</b>			
	Transfers from the Board		26,314,734
	Proceeds from sale of assets		-
	Others receipts		-
<b>Fund Balance b/f</b>			
			-
<b>TOTAL</b>			
		<b>26,314,734</b>	<b>26,314,734</b>

ANNEX II



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**CONSTITUENCIES DEVELOPMENT FUND – EMBAKASI SOUTH**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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<b>IV. STATEMENT OF RECEIPTS AND PAYMENTS.....</b>	<b>3</b>
<b>V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES .....</b>	<b>6</b>
<b>VI. SUMMARY STATEMENT OF APPROPRIATION.....</b>	<b>Error! Bookmark not defined.</b>
<b>X. SIGNIFICANT ACCOUNTING POLICIES.....</b>	<b>8</b>
<b>XI. NOTES TO THE FINANCIAL STATEMENTS.....</b>	<b>Error! Bookmark not defined.1</b>

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Peter Mukhanji</b>
3.	District Accountant	<b>Vitalis Obunga</b>

**Fiduciary Oversight Arrangements**



**CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

---

**(d) Entity Headquarters**

**Provide Box and Physical Address of the Constituency CDF Office**

P.O. Box 1253-00521

Tajmall Building

Ground Floor,

Outering Road

Nairobi, Kenya

**(e) Entity Contacts**

**Provide telephone number and email of the constituency CDF office**

Telephone: (254) 728524023

E-mail: [cdfembakasisouth@gmail.com](mailto:cdfembakasisouth@gmail.com)

Website: [www.go.ke](http://www.go.ke)

**(f) Entity Bankers**

Equity Bank Ltd, Embakasi Branch,

A/C NO 1320261985991

P.O. Box 1253-00521, Nairobi

Nairobi, Kenya

**(g) Independent Auditors**

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(h) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

**CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

---

**II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES**

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

The Fund Account Manager in charge of the *EMBAKASI SOUTH CDF* is responsible for the preparation and presentation of the *Constituencies* financial statements, which give a true and fair view of the state of affairs of the *Constituency* as at the end of the financial year (period), ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the *entity*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Fund Account Manager in charge of the *EMBAKASI SOUTH CDF* accepts responsibility for the *entity's* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the *EMBAKASI SOUTH CDF* financial statements give a true and fair view of the state of *Constituency's* transactions during the financial year ended June 30, 2014, and of the *Constituency's* financial position as at that date. The Fund Account Manager in charge of the *EMBAKASI SOUTH CDF* further confirms the completeness of the accounting records maintained for the *Constituency*, which have been relied upon in the preparation of the *Constituency* financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the *EMBAKASI SOUTH* confirms that the entity has complied fully with applicable Government Regulations and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the *Constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The *entity's* financial statements were approved and signed on \_\_\_\_\_ 2014.

Kassim Abei Ibrahim  
**Chairman - CDFC**

Peter Mukhanji  
**Fund Account Manager**



**CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

<b>EMBAKASI SOUTH CONSTITUENCY 2013-14</b>			
<b>1.STATEMENT OF RECEIPTS AND PAYMENTS</b>			
	<b>Note</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	<b>1</b>	26,314,734	
Proceeds from Sale of Assets	<b>2</b>	-	
Other Receipts	<b>3</b>	-	
<b>TOTAL RECEIPTS</b>		<b>26,314,734</b>	
<b>PAYMENTS</b>			
Compensation of employees	<b>4</b>	169,800	
Use of goods and services	<b>5</b>	1,529,928	
Committee Expenses	<b>6</b>	950,000	
Transfers to Other Government Units	<b>7</b>	-	
Other grants and transfers	<b>8</b>	12,928,400	
Social Security Benefits	<b>9</b>	-	
Acquisition of Assets	<b>10</b>	1,643,310	
Other Payments	<b>11</b>	-	
<b>TOTAL PAYMENTS</b>		<b>17,221,438</b>	
<b>SURPLUS/DEFICIT</b>		<b>9,093,296</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.  
The entity financial statements were approved on \_\_\_\_\_ 2014 and signed by:

Kassim Abei Ibrahim  
Chairman - CDFC

Peter Mukhanji  
Fund Account Manager

**CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

<b>2.STATEMENT OF FINANCIAL ASSETS AND LIABILITIES</b>			
	Note	2013 - 2014	2012 - 2013
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	9,093,296	-
Cash Balances (cash at hand)	12B	-	-
Outstanding Imprests	12C	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>9,093,296</b>	<b>-</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	-	-
Surplus/Deficit for the year		9,093,296	-
Prior year adjustments	14	-	-
<b>NET LIABILITIES</b>		<b>9,093,296</b>	<b>-</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.  
 The entity financial statements were approved on \_\_\_\_\_ 2014 and signed by:

Kassim Abei Ibrahim

Chairman - CDFC

Peter Mukhanji

Fund Account Manager



**CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

<b>CASHFLOW STATEMENT</b>			
<b>Receipts for operating income</b>	<b>NOTE</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
Transfers from CDF Board	1	26,314,734	-
Other Receipts	3	-	-
<b>Payments for operating expenses</b>			
Compensation of Employees	4	169,800	-
Use of goods and services	5	1,529,928	-
Committee Expenses	6	950,000	-
Transfers to Other Government Units	7	-	-
Other grants and transfers	8	12,928,400	-
Social Security Benefits	9	-	-
Other Payments	11	-	-
<b>Adjusted for:</b>			
Adjustments during the year	14	-	-
<b>Net cash flow from operating activities</b>		<b>10,736,606</b>	<b>-</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(1,643,310)	-
<b>Net cash flows from Investing Activities</b>		<b>(1,643,310)</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>9,093,296</b>	<b>-</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>15</b>	-	-
<b>Cash and cash equivalent at END of the year</b>	<b>16</b>	<b>9,093,296</b>	<b>-</b>

**CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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 %
<b>RECEIPTS</b>						
Transfers from CDF Board	65,786,834	-	65,786,834	26,314,734	39,472,100	0.60%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
	<b>65,786,834</b>	<b>-</b>	<b>65,786,834</b>	<b>26,314,734</b>	<b>39,472,100</b>	<b>0.60%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,500,000	-	1,500,000	169,800	1,330,200	0.89%
Use of goods and services	3,408,816	-	3,408,816	1,529,928	1,878,888	0.55%
Committee Expenses	1,000,000	-	1,000,000	950,000	50,000	0.05%
Transfers to Other Government Units	26,223,371	-	26,223,371	-	26,223,371	1.00%
Other grants and transfers	27,142,647	-	27,142,647	12,928,400	14,214,247	0.52%
Social Security Benefits	12,000	-	12,000	-	12,000	1.00%
Acquisition of Assets	6,500,000	-	6,500,000	1,643,310	4,856,690	0.75%
Other Payments		-	-			
<b>TOTALS</b>	<b>65,786,834</b>	<b>-</b>	<b>65,786,834</b>	<b>17,221,438</b>	<b>48,565,396</b>	<b>0.74%</b>

## **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 and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

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

### **2. Recognition of revenue and expenses**



**CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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

**3. In-kind contributions**

In-kind contributions are donations that are made to the *entity* 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 *entity* 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 officers and/or institutions which were not surrendered or accounted for at the end of the financial year.



**CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**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 *entity* 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. Receivables and payables**

These relate to provisioning balances for the GAV and Exchequer accounts as required by the current Government Financial Regulations and Procedures. These provisioning balances do not have an impact on the receipts and payments and therefore do not contravene the principles on the cash based IPSAS.

**7. 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 *entity'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 *entity's* actual performance against the comparable budget for the financial year

***CONSTITUENCIES DEVELOPMENT FUND - EMBAKASI SOUTH CONSTITUENCY***  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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under review has been included in an annex to these financial statements.

**8. Comparative figures**

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

**9. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.



REPUBLIC OF KENYA  
CONSTITUENCIES DEVELOPMENT FUND  
EMBAKASI SOUTH CONSTITUENCY  
TAJ MALL - OUTERING ROAD, EMBAKASI

ANNEX III



**EMBAKASI SOUTH CONSTITUENCY DEVELOPMENT FUND COMMITTEE  
MEETING HELD ON 5<sup>th</sup> SEPTEMBER 2014 AT THE CDF OFFICE.**

**MEMBERS PRESENT**

Kassim Ibrahim Abei	-CDF Chairman
Evans Otiso	-CDF Member
Rosemary Mwanzia	-CDF Member
Joshua Mokuo Onyancha	-CDF Member
Josphine Muhonja Chate	-CDF Member
Thomas Ongeri Nyamotta	-CDF Member
Agneta Adhiambo Otieno	-CDF Member
Hon. Irshad Sumra	-Embakasi-South Member of Parliament
Peter Mukhanji	-Fund Account Manager

**AGENDA**

- PRAYER
  - MATTER ARISING
  - CDFC OFFICE PARTIONING
  - OFFICE EQUIPMENTS
  - SUCCESS CARDS AND KCPE/TRIAL EXAMINATION
  - OFFICE IMPREST CDF
  - COMMITTEE ALLOWANCES
  - CDF COMMITTEE STAFF RECRUITMENT
  - A.O.B
- ABSENT WITHOUT APOLOGY

Jenerika Wakarima Mwaniki	-CDF Member
Onesmus Muriuki	-Deputy Sub County Commissioner

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REPUBLIC OF KENYA  
CONSTITUENCIES DEVELOPMENT FUND  
EMBAKASI SOUTH CONSTITUENCY  
TAJ MALL - OUTERING ROAD, EMBAKASI



**MIN2014/09/05. 01: PRAYER.**

Meeting kicked-off at 2.00PM with a word of prayer from Agneta Adhiambo otieno.

**CONFIRMATION OF PREVIOUS MINUTES 2014/09/05.02**

The minutes for the previous meeting were read, chante Josephine confirmed the minutes as a true copy seconded by the Kassim Ibrahim

**MIN2014/09/05. 03. MATTER ARISING**

Projects to be tendered. The patron thanked the members for the coming early. The patron informed the members that the second trench of money of 39,000,000.00 had hit the account so he tasked the Fund account manager to tender the following projects with immediate effect so that Development should be realized at grassroot.

Action

The fund account manager tabled the projects to be tendered as outlined-:

- I. Construction of market stalls/kiosks at mukuru kwa reaben,
- II. Erecting of streetlighting in Mukuru, Pipeline, Quarry and Kwa reauben
- III. Procurement of 44 computers at Emmaus Secondary and Embakasi Girls
- IV. Construction of Fabricated houses at Mukuru health centre
- V. Renovation and equipping of Operation theatre and maternity wing at Mukuru health centre
- VI. Construction of a dormitory at Embakasi Girls secondary school
- VII. Construction of an abolition Block at Mukuru kwa reauben
- VIII. Purchase of an incinerator- Mukuru health centre

After a wide deliberation The CDFC endorsed the tendering of the Projects with immediate effect to spur development.

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**MIN 2014/09/05. 04 CDFC Office Partioning**

Members were informed by the chairperson that there was a case at his tabled where a mobile phone for the account assistant of CDFC which got lost in of duty, because of lack of a safe place to operate from ,the staff being the person keeping sensitive documents for the CDFC ,members deliberated on the same and came up with a resolution to partion the CDF office to create more offices for the account assistant,Project manager,Chairman CDF,Uwezo chairman,Records manager,and the receptionist.These was meant to make clients to served efficiently and effectively and to take care safety of asserts and documents.The fund account manager tabled the following quotations from the prequalified list who had shown interest as follows:-

- a) Isbah Trading-626,000.00
- b) Cactus Trading Company- 655,000.00
- c) Luksoft systems-630,000.00
- d) Westgate printers and stationers- 600,000.00

From the tender minutes tabled which recommended the westgate printers and stioners to take up the works at 600,000.00,The committee members discussed the same and approved that Westgate printers and stationers was to do the work as an emergency case

**MIN 2014/09/05.05 OFFICE EQUIPMENTS.**

It was drawn to the attention of the committee that there equipments that were supposed to be purchased since the new staff that were recruited were unable to work efficiently. The supplier of 2 desktope computers and one HP laptop was Isbah Trading Company.an amount of 160,000.00. The CDF Committee approved the budget and directed the fund account manager to take action .

**Min KCPE/KCSE 2014/09/05.06 SUCCESS CARDS AND KCPE/Trial examination.**

The members were informed by the member of parliament that this year 2014,candidates in the entire constituency of embakasi south were sitting for their final examinatinon both kcpe/kcse,he gave samples of success cards and Printing of KCPE trial exam papers to

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prepare the candidates fully for the exams, he also informed members that he has opened tuition centers where all the students will be able to access the facilities ,where he pledged to sponsor the best student both at kcpe and kces embakasi south constituency,The member of parliament informed members that the suppliers **WESTGATE PRINTERS AND STIONERS** who had printed the forms and the examination trial papers was demanding to be paid an amount of Ksh 400,000.00 from the bursary kitty 2014/2015 .He urged members to approve the expenditure .The expenditure was therefore approved and the Fund account manager was put to the task to settle the bill with immediate effect.

**Min 2014/09/05.07 Office Imprest .**

Fund account manager requested for the office imprest of 150,000.00 to cater for office expenses,and Bills. The CDF committee approved these payment.

**Min 2014/09/05.08 CDF committee allowances**

Members demanded their sitting allowance for four consecutive meetings that had not been paid which was amounting to 250,000.00 the committee endorsed the allowances and the Fund account manager was to make necessary arrangements.

**Min 2014/09/05.09.CDF COMMITTEE STAFF RECRUITMENT**

The fund account manager informed members that from the previous meeting ,it was noted with a lot of concern that the CDF committee had only three staff who were the assistant accountant and Tea girl and security man .He informed members that interviews had been completed successfully and the qualified people to fill the posts of Records manager,Project manager,secretary,Security guard and their salary scale from the circular from the CDF board were as follows

- I. Records Manager Mr. George Okoth: basic Salary scale;16,692,house allowance 5,000.00 commuter allowance 3,000.000
- II. Projects manager. Mr. Dalmas Ndeto- Basic salary 24,662 House allowance 5,000 ,commuter allowance 3,000.00
- III. Secretary /clerical officer Ms annclaire Tero Basic salary 16,692 House allowance 5,000 commuter allowance 3,000.00
- IV. Security Staff.Mr Meshack Kioko Basic salary 16,692 House allowance 5,000.00 commuter allowance 3,000.00

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IC OF KENYA  
**CONSTITUENCIES DEVELOPMENT FUND**  
**EMBAKASI SOUTH CONSTITUENCY**

24 April 2014

Our Ref: EC/ECDF/24/3/2014

Mr. Charles Owino

Nairobi

Dear Sir,

**LETTER OF APPOINTMENT AS A SECURITY GUARD.**

Reference is made to the interview you had with us and we are pleased to inform you (adult male, aged 30 years) have been appointed as a Security guard in the services of Embakasi Constituency Development Fund (CDF), effective 1<sup>st</sup> April 2014.

**1. PROVISIO**

It is a condition antecedent to all others that the appointant is subject to satisfactory references from previous employers and your being certified as medically fit by a physician of the CDF's choice.

You shall be a Kenyan citizen or holder of a valid work permit as required under the immigration Act of Kenya.

You will obey all the CDF's regulations, those now in force and any that be promulgated by the CDF in future. You will also be strictly sober habits and temperament and will obey all lawful orders given by the Fund Account Manager or any other officer on his behalf placed in authority over you.

**2. NATURE OF EMPLOYMENT AND EMOLUMENTS**

You will be paid a basic salary of Kshs. 15,000/= per month subject to all statutory deductions, payable at the end of each month in arrears.

The above emoluments may be reviewed from time to time at the sole discretion of the Embakasi CDF committee and will be reflective of your performance. No other emoluments and/or benefits are payable to you and it is a condition of your employment that the aforementioned remuneration encompasses also a consideration for any daily, nightly, extended, extra hours or public holidays you may be called to perform on the dictates of your job.

### **3. PROBATION**

You will be on probation for three (3) months during which period this agreement may be terminated either party giving fourteen (14) days' notice or fourteen (14) days salary in lieu of such notice. Upon successful completing your probation and being confirmed, this agreement may be terminated by either party giving the other two (2) months' notice or two month's salary lieu of such notice.

### **4. DURATION**

You will be work on contractual basis for 18months which is renewable. Should you wish to renew your contract with the CDFC, you will be required to make s written request at least six (6) months before the expiry date of this contract. Renewal of the contract is subject to your performance and the contract may come to an end upon appointment of the new CDF committee.

### **5. TIME AND PLACE OF WORK**

Your place of work shall be the Embakasi Taj Mall Office. Please consult the Fund Account Manager for your working hours and routine. However, the CDF committee reserves the right to alter the working routine giving reasonable notice and you may be posted to any establishment where the CDF has operations, whether such establishment is now operational, is contemplated or open able in future.

### **6. GRATUITY**

You shall be eligible for a service gratuity tabulated at 31% of your annual basic salary for the years of contract. ~~The gratuity shall not be paid if your separation from the organisation is due to gross misconduct.~~

### **7. ANNUAL LEAVE**

Within every twelve (12) calendar months, you will be entitled to 26 working days leave excluding any public holiday falling in the duration of leave. The pro-rata will be applicable depending upon starting date within the year. Leave shall be taken at the convenience of the employer. Any leave accumulated in excess of 1 year entitlement shall be forfeited unless accumulated on written request of the CDF. It is dependent upon you to apply for annual leave through the Fund Account Manager.

### **8. SICK LEAVE**

After completing your probation, you will be entitled to 10 days sick leave on full pay and 10 days on half pay subject to production of medical certificate of incapacity from a recognized medical practitioner. Should sickness exceed the above, the CDF reserves the right to terminate this appointment citing medical grounds. Sick leave shall not be accumulated. Should circumstances arise that negate the certificate of medical fitness referred to in the proviso, the CDF reserves the right to terminate the appointment citing the sickness clause.



9. **REST**

You shall work for six days and take one day off duty each week or as per the timetable of your department.

The management, however, reserves the right to re-allocate the off-duty whenever your services are required provided that arrangements are made to take an off-duty on another day of the management's choice or compensation is paid at the established rates.

10. **DOCUMENTS**

On the termination of your employment however arising you must hand over to the CDF all credit cards, documents, books, diskettes, CDs, records, tapes, photographs, policies, manuals, correspondence and other papers of whatsoever nature kept or made by you relating to the business of the CDF (without taking copies or extracts thereof and withholding the same) and any keys and other property of the CDF which may then be in your possession.

11. **DILIGENCE**

You shall perform your duties diligently at all times, and shall not incapacitate yourself by either alcohol, drugs or other hallucinogenic agents so as to render you unfit for your duties without lawful cause.

You shall not, unless in the course of your duties, neither disclose any secrets or information to any unauthorized person nor will you engage in any other trade, business promotions, employment or occupation in any capacity other than a Director without the authority of the management. ~~A business Interest Declaration Form is enclosed for you to fill and return. It shall form an integral part of this contract.~~

You will be expected to be impeccably turned out at all times during your working hours. The mode of dress shall be formal.

12. **GIFTS**

It is forbidden for an employee to accept to accept any gifts from suppliers or customers of the CDF whether by way of goods, services or extraordinary discounts. The only exception to this rule are small seasonal gifts of value no greater than Kshs. 2,000/= and entertainment of a normal business nature. Any breach of this rule is treated as Gross Misconduct which may lead to dismissal of the employee, and in addition, terminate all dealings with the supplier or customer.

13. **EXCLUSION**

Nothing in this agreement expressed or implied shall be construed as entitling you to any other privileges of the CDF save only as laid down in this contract.

14. **SUMMARY DISMISSAL**

Nothing in this agreement shall be construed as alienating the right of the employer to determine this agreement summarily should you be guilty of gross misconduct or insubordination within the meaning of Section 17 of the Employment Act.

Rendering yourself unfit for work by use of drugs, hallucinogenic agents, usage or traffic in psychotropic substances, absenting yourself from work without proper cause, sexual

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## Security Guard-Job Description

### SUMMARY

Prevents unauthorized visitors or property damage and provides general building security; does related work as required.

### PRIMARY RESPONSIBILITIES

1. Maintains a post or security checkpoint;
2. Greets members of the public and ascertains their business in the building or section of the building;
3. Provides directions to members of the public;
4. Provides a security presence for a building or section of a building;
5. Prevents damage to property;
6. May screen individuals with a hand held metal detector or perform a body search;
7. May hold or confiscate weapons (i.e., knives, box cutters, guns, etc.);
8. May maintain simple log or record of weapons found.

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EMBAKASI CDF FY:2013/2014

ANALYSIS FOR USE OF GOODS & SERVICES

DATE	AMOUNT	CHEQUE NO	PAYEE	utilities	Rent	Training	Routine mainte-other	Printing	Hospitality	Ofc /General	Total
14/4/2014	300,000.00	000004	SuuK Trading	-	-	-	300,000.00	-	-	-	300,000.00
14/4/2014	329,928.00	000006	Tajmall-rent	-	329,928.00	-	-	-	-	-	329,928.00
21/5/2014	400,000.00	000015	P.Namwabah	49,874.00	-	300,000.00	-	8,000.00	14,669.00	27,457.00	400,000.00
29/5/2014	300,000.00	000019	SuuK Trading	-	-	-	300,000.00	-	-	-	300,000.00
12/6/2014	200,000.00	000028	P.Namwabah	50,678.00	-	-	-	69,027.00	60,289.00	20,006.00	200,000.00
<b>TOTALS</b>	<b>1,529,928.00</b>	-	-	<b>100,552.00</b>	<b>329,928.00</b>	<b>300,000.00</b>	<b>600,000.00</b>	<b>77,027.00</b>	<b>74,958.00</b>	<b>47,463.00</b>	<b>1,529,928.00</b>

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ANNEX

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EMBAKASI SOUTH CDF 2013/14

ANALYSIS OF COMMITTEE EXPENSES

DATE	Description	No.	Rate	No. of meetings	AMOUNT	TOTALS
9/30/2013	No.of Members	10	5,000.00	3	150,000	
	Chairman	1	7,000.00	3	21,000	171,000
12/9/2013	No.of Members	9	5,000.00	5	225,000	
	Chairman	1	7,000.00	5	35,000	260,000
1/9/2014	No.of Members	9	5,000.00	3	135,000	
	Chairman	1	5,000.00	3	15,000	150,000
1/9/2014	No.of Members	10	5,000.00	1	50,000	
	Chairman	1	7,000.00	1	7,000	57,000
1/26/2014	No.of Members	9	5,000.00	2	90,000	
	Chairman	1	7,000.00	2	14,000	104,000
2/13/2014	No.of Members	9	5,000.00	1	45,000	
	Chairman	1	7,000.00	1	7,000	52,000
3/6/2014	No.of Members	9	5,000.00	3	135,000	
	Chairman	1	7,000.00	3	21,000	156,000
<b>TOTALS</b>					<b>950,000</b>	<b>950,000</b>



**CONSTITUENCY DEVELOPMENT FUND**

**INVENTORY OF CDF ASSETS**

**EMBAKASI SOUTH NG-CDF**

Region	County	Constituency	Asset Name/ Description	Asset category	Asset No/Tag No	Serial No	Acquisition	Purchase	Physical Location	Current Condition
Nairobi	Nairobi	Embakasi	Executive table with mobile drawers	Furniture	ESNGCDF/001				FAM Office	Good
Nairobi	Nairobi	Embakasi	High black executive leather chair	Furniture	ESNGCDF/002				FAM Office	Broken
Nairobi	Nairobi	Embakasi	Executive black chair	Furniture	ESNGCDF/003				FAM Office	Good
Nairobi	Nairobi	Embakasi	Black Utility Chair with arms	Furniture	ESNGCDF/004				FAM Office	Good
Nairobi	Nairobi	Embakasi	2 Wooden file cabinets beach	Furniture	ESNGCDF/005-6				FAM Office	Fair
Nairobi	Nairobi	Embakasi	Overhead cooling fan	Fan	ESNGCDF/007				FAM Office	Good
Nairobi	Nairobi	Embakasi	Executive black leather chair	Furniture	ESNGCDF/008				NG-CDFC Chair Office	Good
Nairobi	Nairobi	Embakasi	office desk workstation-beach	Furniture	ESNGCDF/009				NG-CDFC Chair Office	Good
Nairobi	Nairobi	Embakasi	black utility chair with arms	Furniture	ESNGCDF/010				NG-CDFC Chair Office	Good
Nairobi	Nairobi	Embakasi	Overhead cooling fan	Fan	ESNGCDF/011				NG-CDFC Chair Office	Good
Nairobi	Nairobi	Embakasi	Executive black leather chair	Furniture	ESNGCDF/012				NG-CDFC Secretary Office	Good
Nairobi	Nairobi	Embakasi	office desk workstation-beach	Furniture	ESNGCDF/013				NG-CDFC Secretary Office	Good
Nairobi	Nairobi	Embakasi	2 Black Utility Chair with arms	Furniture	ESNGCDF/014-15				NG-CDFC Secretary Office	Good
Nairobi	Nairobi	Embakasi	Wall mounted cabinets and shelves	Furniture	ESNGCDF/016				NG-CDFC Secretary Office	Good
Nairobi	Nairobi	Embakasi	Overhead cooling fan	Fan	ESNGCDF/017				NG-CDFC Secretary Office	Fair
Nairobi	Nairobi	Embakasi	2 Black Utility Chair with arms	Furniture	ESNGCDF/018-19				Project Managers Office	Fair
Nairobi	Nairobi	Embakasi	office desk workstation-beach	Furniture	ESNGCDF/20				Project Managers Office	Fair
Nairobi	Nairobi	Embakasi	Wall mounted cabinets and shelves	Furniture	ESNGCDF/21				Project Managers Office	Good
Nairobi	Nairobi	Embakasi	Black Utility Chair with arms	Furniture	ESNGCDF/22				Secretary	Good
Nairobi	Nairobi	Embakasi	L shaped counter-beach	Furniture	ESNGCDF/23				Secretary	Good
Nairobi	Nairobi	Embakasi	office desk workstation-beach	Furniture	ESNGCDF/24				Reception	Good
Nairobi	Nairobi	Embakasi	4 Black Utility Chair with arms	Furniture	ESNGCDF/25-28				Ground Floor	Good
Nairobi	Nairobi	Embakasi	vertical Curtain blinds each with 40 panels	Furniture	ESNGCDF/29				PA Office	Good
Nairobi	Nairobi	Embakasi	Executive table with mobile drawers	Furniture	ESNGCDF/30				PA Office	Good
Nairobi	Nairobi	Embakasi	Black Utility Chair with arms	Furniture	ESNGCDF/31				PA Office	Good
Nairobi	Nairobi	Embakasi	Executive black leather chair	Furniture	ESNGCDF/32				Account Clerk Office	Good
Nairobi	Nairobi	Embakasi	2 office desk workstation-beach	Furniture	ESNGCDF/33-34				Account Clerk Office	Good
Nairobi	Nairobi	Embakasi	3 Black Utility Chair with arms	Furniture	ESNGCDF/35-37				Boardroom	Fair
Nairobi	Nairobi	Embakasi	7 Black Utility Chair with arms	Furniture	ESNGCDF/38-44				Boardroom	Good
Nairobi	Nairobi	Embakasi	8 office desk workstation-beach	Furniture	ESNGCDF/45-53				Boardroom	7 broken, 1 good
Nairobi	Nairobi	Embakasi	4 vertical Curtain blinds each with 40 panels	Furniture	ESNGCDF/54-57				Boardroom	Good
Nairobi	Nairobi	Embakasi	2 Overhead cooling fan	Fan	ESNGCDF/58-59				Boardroom	1 Broken, 1 missing

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Nairobi	Nairobi	Embakas	fixed kitchen shelves-beach	Furniture	ESNGCDF/60				Kitchen	Good
Nairobi	Nairobi	Embakas	Gas cylinder	Cylinder	ESNGCDF/61				Kitchen	Good
Nairobi	Nairobi	Embakas	Water dispenser	Dispenser	ESNGCDF/62				Kitchen	Good
Nairobi	Nairobi	Embakas	cooling fan	Fan	ESNGCDF/63				Kitchen	Good
Nairobi	Nairobi	Embakas	3 Flasks	Utensils	ESNGCDF/64-66				Kitchen	Good
Nairobi	Nairobi	Embakas	3 Serving Trays	Utensils	ESNGCDF/67-69				Kitchen	Good
Nairobi	Nairobi	Embakas	2 Glass water Jugs	Utensils	ESNGCDF/70-71				Kitchen	Good
Nairobi	Nairobi	Embakas	6 Glass plates	Utensils	ESNGCDF/72-77				Kitchen	3 missing
Nairobi	Nairobi	Embakas	200 plastic chairs	Furniture	ESNGCDF/78-277				Boardroom	6 broken, 39 miss
Nairobi	Nairobi	Embakas	200 seater tent	Tent	ESNGCDF/278				Boardroom	Good
Nairobi	Nairobi	Embakas	50 seater tent	Tent	ESNGCDF/279				Boardroom	Good
Nairobi	Nairobi	Embakas	12 ceramic cups	Utensils	ESNGCDF/280-291				Kitchen	Good
Nairobi	Nairobi	Embakas	2 sufurias	Utensils	ESNGCDF/292-293				Kitchen	Good, 1 missing
Nairobi	Nairobi	Embakas	1 dish tray	Utensils	ESNGCDF/294				Kitchen	Good
Nairobi	Nairobi	Embakas	office LAN installation	Internet	ESNGCDF/295				Office	Good
Nairobi	Nairobi	Embakas	Safaricom wireless internet, radio and	Internet	ESNGCDF/296				Office	Good
Nairobi	Nairobi	Embakas	HP Laptop	Computer	ESNGCDF/297				Project Managers Office	lost
Nairobi	Nairobi	Embakas	Apple ipad air	Computer	ESNGCDF/298				Bursary/Uwezo Chairman	Good, Evans to ha
Nairobi	Nairobi	Embakas	Dlink 10/100 8 port ethernet	Internet	ESNGCDF/300				Office	Good
Nairobi	Nairobi	Embakas	HP Compaq desktop	Computer	ESNGCDF/301				Secretary	Good
Nairobi	Nairobi	Embakas	HP compaq screen	Computer	ESNGCDF/302				Secretary	Good
Nairobi	Nairobi	Embakas	HP optical mouse	Computer	ESNGCDF/303				Secretary	Good
Nairobi	Nairobi	Embakas	HP Compaq keyboard	Computer	ESNGCDF/304				Secretary	Good
Nairobi	Nairobi	Embakas	HP laptop	Computer	ESNGCDF/305				Accounts Clerk Office	Good
Nairobi	Nairobi	Embakas	HP wireless optical mouse	Computer	ESNGCDF/306				Accounts Clerk Office	Good
Nairobi	Nairobi	Embakas	apc power backup	Computer	ESNGCDF/307				Accounts Clerk Office	Good
Nairobi	Nairobi	Embakas	HP laserjet pro 400 printer	Printer	ESNGCDF/308				Accounts Clerk Office	Good
Nairobi	Nairobi	Embakas	dell screen	Computer	ESNGCDF/309				Accounts Clerk Office	Good
Nairobi	Nairobi	Embakas	dell desktop	Computer	ESNGCDF/310				Accounts Clerk Office	Good
Nairobi	Nairobi	Embakas	HP keyboard	Computer	ESNGCDF/311				FAM Office	Available
Nairobi	Nairobi	Embakas	Apc Power Backup	Computer	ESNGCDF/312				FAM Office	Available
Nairobi	Nairobi	Embakas	HP Compaq screen	Computer	ESNGCDF/314				FAM Office	Available
Nairobi	Nairobi	Embakas	HP Compaq desktop	Computer	ESNGCDF/315				FAM Office	Available
Nairobi	Nairobi	Embakas	HP Mouse	Computer	ESNGCDF/317				FAM Office	Available
Nairobi	Nairobi	Embakas	HP laptop	Computer	ESNGCDF/318				FAM Office	Lost
Nairobi	Nairobi	Embakas	Apple Ipad Air	Computer	ESNGCDF/319				FAM Office	Lost
Nairobi	Nairobi	Embakas	Microsoft Lumia 435	Telephone	ESNGCDF/320				Project Managers Office	Lost
Nairobi	Nairobi	Embakas	Hp Desktop	Computer	ESNGCDF/321				Secretary	Good



Nairobi	Nairob	Embakasi	HP Laptop	Computer	ESNGCDF/322				Records Office	Good
Nairobi	Nairob	Embakasi	Bus KCE 129 L	Motor Vehicle	ESNGCDF/323				St Stevens Secondary School	Good
Nairobi	Nairob	Embakasi	Bus GKB 950K	Motor Vehicle	ESNGCDF/324				NG-CDF Board	PMC Bus Good
Nairobi	Nairob	Embakasi	Wireless Router	Electronics	ESNGCDF/325				PA Office	lost
Nairobi	Nairob	Embakasi	Hp Desktop	Computer	ESNGCDF/326				NG-CDFC Chair Office	Good
Nairobi	Nairob	Embakasi	HP screen	Computer	ESNGCDF/327				NG-CDFC Chair Office	Good
Nairobi	Nairob	Embakasi	HP keyboard	Computer	ESNGCDF/328				NG-CDFC Chair Office	Good
Nairobi	Nairob	Embakasi	HP Mouse	Computer	ESNGCDF/329				NG-CDFC Chair Office	Good
Nairobi	Nairob	Embakasi	Transcend TB External hard drive	Electronics	ESNGCDF/330		Dec-16	20,000	FAM Office	Good
Nairobi	Nairob	Embakasi	Metal Cabinet	Furniture	ESNGCDF/331	N/A	Dec-16	18,000	Accountants Office - Nya	Good
Nairobi	Nairob	Embakasi	Metal Cabinet	Furniture	ESNGCDF/332	N/A	Jan-17	18,000	FAM Office	Good
Nairobi	Nairob	Embakasi	22 Keyboard	Computer	ESNGCDF/333				FAM Office	PMC Computers
Nairobi	Nairob	Embakasi	20 Power Cables	Computer	ESNGCDF/334				FAM Office	PMC Computers
Nairobi	Nairob	Embakasi	22 Power cables	Computer	ESNGCDF/335				FAM Office	PMC Computers
Nairobi	Nairob	Embakasi	17 Mouse	Computer	ESNGCDF/336				FAM Office	PMC Computers
Nairobi	Nairob	Embakasi	23 Data cables	Computer	ESNGCDF/337				FAM Office	PMC Computers
Nairobi	Nairob	Embakasi	7 Power adapters	Computer	ESNGCDF/338				FAM Office	PMC Computers
Nairobi	Nairob	Embakasi	21 UPS	Computer	ESNGCDF/339				FAM Office	PMC Computers
Nairobi	Nairob	Embakasi	Vertical curtain blinds	Furniture	ESNGCDF/340				Secretarys office	good
Nairobi	Nairob	Embakasi	Vertical curtain blinds	Furniture	ESNGCDF/341				FAM Office	good
Nairobi	Nairob	Embakasi	Vertical curtain blinds	Furniture	ESNGCDF/342				Chairmans office	good
Nairobi	Nairob	Embakasi	Scanner	Computer	ESNGCDF/343				FAM Office	good
Nairobi	Nairob	Embakasi	Telcom Router	Electronics	ESNGCDF/344		17-Sep	5,000	FAM Office	good



1. NOTES TO THE FINANCIAL STATEMENTS					
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES					
GFS CODES	Description	2013 - 2014	2011 - 2013	2013 - 2014	2011 - 2013
		AE NO.	AE NO.	AE NO.	AE NO.
	Normal Allocation	26,314,734			
	Conditional grants				
	Receipts from other Constituency				
	TOTAL	26,314,734		26,314,734	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS					
	Description	2013 - 2014	2011 - 2013	2013 - 2014	2011 - 2013
	Receipts from the Sale of Buildings				
	Receipts from the Sale of Vehicles and Transport Equipment				
	Receipts from the Sale Plant Machinery and Equipment				
	Receipts from the Sale of office and general equipment				
	TOTAL				
3 OTHER RECEIPTS					
	Description	2013 - 2014	2011 - 2013	2013 - 2014	2011 - 2013
	Interest Received				
	Rents				
	Sale of tender documents				
	Other Receipts Not Classified Elsewhere (specify)				
	TOTAL				

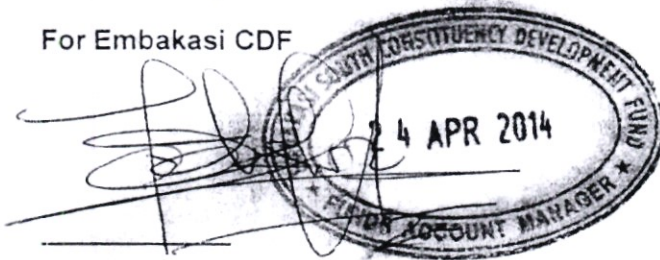
harassment, tribalism, dishonesty, revelry and /or brawls with customers or other staff within CDF premises whether on duty or not, shall constitute gross misconduct for the purpose of this clause.

This letter is sent to you in duplicate. Please sign and return the duplicate copy to signify your acceptance of the above terms and conditions of service accompanied by recent passport size photograph. Please also have it witnessed by one independent person. Employees of the Embakasi CDF are not eligible as witnesses.

All the team at Embakasi CDF are dedicated to your personal development and we look forward to welcoming you here personally!

Yours faithfully,


For Embakasi CDF



Patrick Odeyo Namwambah

Fund Account Manager

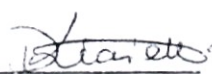
I Duncan Muthee, have seen, read and understood the above terms and conditions of service and do accept to be bound by them for the duration of this agreement.

Signed: 

Date: 25/4/2014

Witness Name: Duncan Muthee

I.D. No. 23392503

Witness Signature: 

Date: 25/4/14

4 COMPENSATION OF EMPLOYEES		2013 - 2014	2012 - 2013
Description	Kobu	Kobu	Kobu
2110000			
Basic wages of contractual employees	169,800	-	-
2110201			
Basic wages of manual labour	-	-	-
2110202			
Personal allowances paid as part of salary	-	-	-
2110301			
House allowance	-	-	-
2110314			
Transport allowance	-	-	-
2110320			
Leave allowance	-	-	-
2110326			
Other personal payments	-	-	-
2110120			
Provision	-	-	-
Total	169,800	-	-
2200000			
5 USE OF GOODS AND SERVICES			
Description	2013 - 2014	2012 - 2013	
	Kobu	Kobu	
2210100			
Utilities, supplies and services	600,000	-	-
2210104			
Office rent	328,828	-	-
2210200			
Communication, supplies and services	-	-	-
2210300			
Domestic travel and subsistence	-	-	-
2210500			
Printing, advertising and information supplies & services	-	-	-
2210600			
Rentals of produced assets	-	-	-
2210700			
Training expenses	300,000	-	-
2210800			
Hospitality supplies and services	-	-	-
2210900			
Insurance costs	-	-	-
2211000			
Specialised materials and services	-	-	-
2211100			
Office and general supplies and services	-	-	-
2211200			
Fuel, oil & lubricants	-	-	-
Other operating expenses	300,000	-	-
2220100			
Routine maintenance - vehicles and other transport equipment	-	-	-
2220200			
Routine maintenance - other assets	-	-	-
Total	1,528,828	-	-



21 0000		4 COMMITTEE EXPENSES					
Description		2013 - 2014		2012 - 2013			
		Kshs		Kshs			
2110002	Other committee expenses		110,000		-		
2110006	Committee allowance		600,000		-		
	TOTAL		950,000		0		
7 TRANSFER TO OTHER GOVERNMENT ENTITIES							
Description		2013 - 2014		2012 - 2013			
		Kshs		Kshs			
2030004	Transfer to primary schools		-		-		
2030005	Transfer to secondary schools		-		-		
2030006	Transfer to Tertiary institutions		-		-		
2030007	Transfer to Health institutions		-		-		
	TOTAL		-		-		
8 OTHER GRANTS AND OTHER PAYMENTS							
Description		2013 - 2014		2012 - 2013			
		Kshs		Kshs			
2040101	Ramny - Secondary		12,918,400		-		
2040102	Ramny - Tertiary		-		-		
2040104	Ramny - Special schools		-		-		
2040105	Moku & CAT		-		-		
2040504	Water		-		-		
2040606	Agriculture (food security)		-		-		
2040608	Electricity projects		-		-		
2040609	Security		-		-		
2040607	Roads		-		-		
2040508	Sports		-		-		
2040509	Environment		-		-		

2040200	Emergency Projects (specify)				
	<b>Total</b>		11,374,000		
210000	<b>9 SOCIAL SECURITY BENEFITS</b>				
			2013 - 2014	2013 - 2013	
			Kobo	Kobo	
2120101	Employer contribution to SSF				







	Kobo (1/7/2013)	Kobo (1/7/2012)
Bank accounts		
Cash in hand		
Inventory		
<b>Total</b>		

*[Provide short appropriate explanations as necessary]*