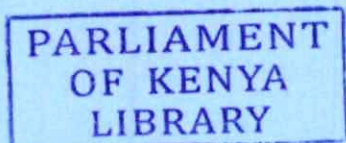




**KENYA NATIONAL AUDIT OFFICE**



*Paper laid*  
*By Hon. A. Ouko (hon)*  
*on Wed. 11.11.2015 PM*  
*MW*



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED**

**30 JUNE 2014**

# REPUBLIC OF KENYA

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Fax: +254-20-311482  
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Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - KANGEMA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Kangema Constituency set out on pages 4 to 13, which comprise the statement of assets and liabilities as at 30 June 2014, and the statement of receipts and payments and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### Management's Responsibility for the Financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 of the Public Audit Act, 2003.

#### Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

## **Basis for Qualified Opinion**

### **1. Cash and Cash Equivalents**

The statement of assets and liabilities reflects a bank balance of Kshs.31,997,828 as at 30 June 2014. However, the bank reconciliation statement had a reconciling item of Kshs.180,222 which was not explained. Further, the opening balance of Kshs.16,284,127 as at 1 July 2013 was not supported by a bank confirmation certificate.

Consequently, the cash and cash equivalent balance of Kshs.31,997,828 as at 30 June 2014 could not be confirmed.

### **2. Overpayment of contract price – Construction of Kangema library**

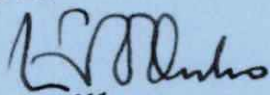
Records maintained by Kangema CDF office indicate that construction of Kangema Library started in March 2008. The contract was initially awarded on January 2008 to a contractor at a contract sum of Kshs.16,291,456 which was later revised to Kshs.19,386,832.65 under unclear circumstances. Details of the contract variations and approvals were not availed for audit verification. Further, the contractor's services were terminated in the year 2010 and a total of Kshs.19,374,319 paid to the contractor which exceeded the contract sum of Kshs.16,291,456 by Kshs.3,082,863.

In addition, records also showed that new bills of quantity for Kshs.30,378,660 were prepared by Murang'a District Works Officer covering works already done and new additional works not in the initial bill of quantity/contract. The CDF management, during the year 2011, identified a new contractor and awarded the contract at a contract sum of Kshs.13,863,175 and at the time of audit, the contractor had been paid Kshs.12,858,112 and work had been completed.

The payments already done therefore totalled Kshs.32,232,929, translating to Kshs.15,941,473 representing 99% contract variation against the initial contract sum of Kshs.16,291,456. This variation is above the 15% allowed on contract variation. It was therefore not possible to confirm whether the CDF got value for money on the project whose initial cost was Kshs.16,291,456 and ended up costing Kshs.32,232,929.

### **Qualified Opinion**

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Constituencies Development Fund – Kangema Constituency as at 30 June, 2014 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and comply with the Public Finance Management Act, 2012 and the Constituencies Development Fund Act, 2013.

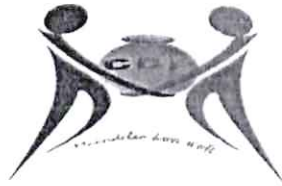


**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**23 October 2015**

Draft of [5-september -2014]



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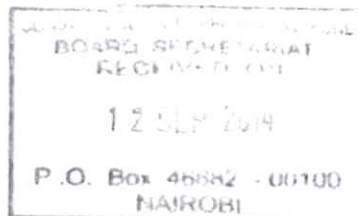
**CONSTITUENCIES DEVELOPMENT FUND – KANGEMA**

**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)





# KANGEMA CONSTITUENCIES DEVELOPMENT FUND

## Reports and Financial Statements

For the year ended June 30, 2014 (Kshs'000)

### KEY ENTITY 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>Alex Mwangi</b>
3.	District Accountant	<b>Pascal Amoke</b>

#### (d) Fiduciary Oversight Arrangements

##### *List the CDFC as gazetted*

1. James Gacheru- member
2. James Kibuthu- member
3. Jane Njuki- member
4. Priscillar Kuria- member
5. John Maina- chairman
6. Ester Irungu- member
7. Simon Ndaruga- member
8. Samuel Gatitu- member

**KANGEMA CONSTITUENCIES DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

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**(c) Entity Headquarters**

P O Box 46682  
Harambee Plaza  
Harambee Avenue  
Nairobi. KENYA

**(f) Entity Contacts**

Telephone: (254) 020 2042168  
E-mail kangemacdf go ke

**(g) Entity Bankers**

Equity Bank Kangema branch

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**STATEMENT OF ENTITY 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.

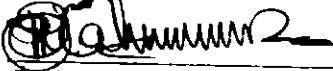
The Fund Account Manager in charge of the *Kangema CDF* is responsible for the preparation and presentation of the *Constituencies* financial statements, which give a true and fair view of the state of affairs of the *Constituency* as at the end of the financial year (period), ended on June 30, 2014. 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 *Kangema 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 *Kangema 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 *Kangema 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 *Kangema CDF* 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 July 10 2014.

  
Chairman - CDFC

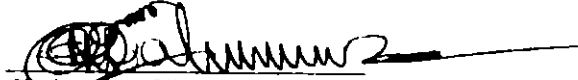
  
Fund Account Manager

**KANGEMA CONSTITUENCIES DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>RECEIPTS</b>			
Transfers from Other Government Entities	1	72,909,882.00	0
<b>TOTAL RECEIPTS</b>		<b>72,909,882.00</b>	<b>0</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	915,498.00	0
Use of goods and services	3	3,407,505.41	0
Committee allowance	4	2,990,534.00	0
Transfers to Other Government Units	5	26,130,236.79	0
Other grants and transfers	6	20,776,313.25	0
Social Security Benefits	7	4,800.00	0
Acquisition of Assets	8	2,971,293.00	0
<b>TOTAL PAYMENTS</b>		<b>57,196,180.45</b>	<b>0</b>
<b>SURPLUS/DEFICIT</b>		<b>15,713,701.55</b>	<b>0</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 27/7/14 2014 and signed by

  
 Chairman - CDPC

  
 Fund Account Manager

**KANGEMA CONSTITUENCIES DEVELOPMENT FUND**

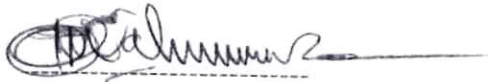
**Reports and Financial Statements**

**For the year ended June 30, 2014 (Kshs)**

**STATEMENT OF ASSETS AND LIABILITIES**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances	9	31,997,828.23	0
Cash Balances		0	0
Cash Equivalents		0	0
Outstanding Imprests		0	0
<b>TOTAL FINANCIAL ASSETS</b>		<b>31,997,828.23</b>	<b>0</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	10	16,284,126.68	0
Surplus/Deficit for the year		15,713,701.55	0
Prior year adjustments		0	0
<b>NET FINANCIAL POSITION</b>		<b>31,997,828.23</b>	<b>0</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 July 2014 and signed by:

  
CDFC CHAIRMAN

  
FUND ACCOUNT MANAGER

**KANGEMA CONSTITUENCIES DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**CASHFLOW STATEMENT**

**Receipts for operating Activities**

Transfers from Other Government Entities	1	72,909,882 00
Other Revenues		<u>-</u>
		<b>72,909,882.00</b>

**Payments for operating expenses**

Compensation of Employees	2	915,498 00
Use of goods and services	3	3,407,505 41
Committee Expenses	4	2,990,534 00
Transfers to Other Government Units	5	26,130,236 79
Other grants and transfers	6	20,776,313 25
Social Security Benefits	7	4,800.00
Other Expenses		
		<b>54,224,887.45</b>

**Adjusted for:**

Adjustments during the year

<b>Net cash flow from operating activities</b>		<b>18,684,994.55</b>
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**CASHFLOW FROM INVESTING ACTIVITIES**

Proceeds from Sale of Assets

Acquisition of Assets	8	2,971,293 00
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<b>Net cash flows from Investing Activities</b>		<b>2,971,293.00</b>
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**CASHFLOW FROM FINANCING ACTIVITIES**

Net cash flow from financing activities

<b>NET INCREASE/ IN CASH AND CASH EQUIVALENT</b>		<b>15,713,701.55</b>
Cash and cash equivalent at BEGINNING of the year	16	16,284,126.67
Cash and cash equivalent at END of the year		<u><b>31,997,828.22</b></u>

## **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**

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.

# KANGEMA CONSTITUENCIES DEVELOPMENT FUND

## Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

### 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 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.

**KANGEMA CONSTITUENCIES DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**NOTES TO THE FINANCIAL STATEMENTS**

**1 TRANSFERS FROM CDF BOARD**

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
A654480	33,543,606.00	0
A 711508	13,508,974 00	0
A 711508	2,000,000.00	0
A735569	23,857,302.00	0
<b>TOTAL</b>	<b>72,909,882.00</b>	<b>0</b>

**2 COMPENSATION OF EMPLOYEES**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Basic wages of contractual employees	915,498.00	0
Basic wages of casual labour	0	
<b>Personal allowances paid as part of salary</b>		
House allowance	0	0
Transport allowance	0	0
Leave allowance	0	0
Other personnel payments	0	0
<b>Total</b>	<b>915,498.00</b>	<b>0</b>

**3 USE OF GOODS AND SERVICES**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Utilities, supplies and services	260,831 00	
Office rent		
Communication, supplies and services	6,960 00	
Training expenses	967,750 00	
Hospitality supplies and services	-	
Insurance costs	269,416 00	
Specialized materials and services	-	
Office and general supplies and services		
Fuel ,oil & lubricants	230,000.00	
Other operating expenses	131,231 15	
Routine maintenance – vehicles and other transport equipment	317,977.26	
Routine maintenance – other assets	1,223,340.00	
	-	
<b>Total</b>	<b>3,407,505.41</b>	<b>xxx</b>

**KANGEMA CONSTITUENCIES DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

**4 CDFC EXPENSES**

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Other committee expenses	0	
Committee allowance	2,990,534 00	0
<b>TOTAL</b>	<b>2,990,534.00</b>	<b>0</b>

**5 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to primary schools	18,813,398 79	
Transfers to secondary schools		0
Transfers to Tertiary institutions		
Transfers to Health institutions	7,316,838 00	0
		0
<b>TOTAL</b>	<b>26,130,236.79</b>	<b>0</b>

**6 OTHER GRANTS AND OTHER PAYMENTS**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bursary -Secondary	13,248,000 00	0
Bursary -Tertiary		
Bursary-Special schools		
Mocks & CAI		
food security		0
Electricity		
Security	2,220,536 50	
Roads		
Sports	1,587,150 00	
Environment	235,500 00	
Emergency Projects	3,485,126 75	
<b>Total</b>	<b>20,776,313.25</b>	<b>0</b>

**KANGEMA CONSTITUENCIES DEVELOPMENT FUND**

**Reports and Financial Statements**

**For the year ended June 30, 2014 (Kshs)**

**7 SOCIAL SECURITY BENEFITS**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Employer contribution to NSSF	4,800.00	0
<b>Total</b>	<b>4,800.00</b>	<b>xx</b>

**8 ACQUISITION OF ASSETS**

<u>Non Financial Assets</u>	2013 - 2014 Kshs	2012 - 2013 Kshs
Purchase of Buildings		0
Construction of Buildings		0
Refurbishment of Buildings		0
Purchase of Vehicles	2,971,293.00	0
Purchase of Bicycles & Motorcycles		0
Overhaul of Vehicles		0
Purchase of Office furniture and fittings		0
Purchase of computers ,printers and other IT equipments		0
Purchase of photocopier		0
Purchase of other office equipments		0
Purchase of soft ware		0
Acquisition of Land		0
<b>Total</b>	<b>2,971,293.00</b>	<b>0</b>

**9 Bank Balances (cash book bank balance)**

<u>Name of Bank, Account No. &amp; currency</u>	2013 - 2014 Kshs	2012 - 2013 Kshs
<i>Equity bank Kangema branch</i>	31,997,828.23	0
<b>Total</b>	<b>31,997,828.23</b>	<b>0</b>

**KANGEMA CONSTITUENCIES DEVELOPMENT FUND**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

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**10 Balances Brought Forward**


	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	16,284,126.67	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
<b>Total</b>	<b>16,284,126.67</b>	<b>-</b>

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT  
COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilization Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
Compensation of Employees	1,080,000 00	-	1,080,000 00	915,498 00	164,502 00	85%
Use of goods and services	3,507,505 41	-	3,507,505 41	3,407,505 41	100,000	97 1%
Committee allowances	2,998,600 00	-	2,998,600 00	2,990,534 00	8066	99 7%
Transfers to Other Government Units	30,417,932.00	-	30,417,932 00	26,130,236 79	4,287,695 21	85 9%
Other grants and transfers	28,399,007 5	-	28,399,007 5	20,776,313 25	7,622,694 25	73 1%
Social Security Benefits	6000	-	6000	4800 00	1200	80%
Acquisition of Assets	3,100,000 00	-	3,100,000 00	2,971,293 00	128,707	95 84%
TOTALS	69,509,044.91	-	69,509,044.91	57,196,180 86	12,312,864 05	82.29%

The entity financial statements were approved on 29/06/2014 and signed by:

  
CDFC CHAIRMAN

  
FUND ACCOUNT MANAGER

KANGEMA CONSTITUENCY											
ASSET REGISTER											
S/N	Region	County	Constituency	Constituency	Asset name/Description	Asset Tag No:	Acquisition date	Cost	Location of the asset	Condition	General Description
1	CENTRAL	MURANG'A	KANGEMA	91	Executive Table		10.03.06	11,000.00	KANGEMA CDF	Good	Executive Table
2	CENTRAL	MURANG'A	KANGEMA	91	Executive Table		10.03.06	11,000.00	KANGEMA CDF	Good	Executive Table
3	CENTRAL	MURANG'A	KANGEMA	91	Executive Table		07.01.04	12,000.00	KANGEMA CDF	Good	Executive Table
4	CENTRAL	MURANG'A	KANGEMA	91	Ordinary Table		07.10.04	7,000.00	KANGEMA CDF	Good	Ordinary Table
5	CENTRAL	MURANG'A	KANGEMA	91	Ordinary Table		07.10.04	7,000.00	KANGEMA CDF	Good	Ordinary Table
6	CENTRAL	MURANG'A	KANGEMA	91	Reception Desk		04.03.10	48,000.00	KANGEMA CDF	Good	Reception Desk
8	CENTRAL	MURANG'A	KANGEMA	91	Office Chair		07.10.04	1,500.00	KANGEMA CDF	Good	Office Chair
9	CENTRAL	MURANG'A	KANGEMA	91	Office Chair		07.10.04	1,500.00	KANGEMA CDF	Good	Office Chair
10	CENTRAL	MURANG'A	KANGEMA	91	Office Chair		07.10.04	1,500.00	KANGEMA CDF	Good	Office Chair
11	CENTRAL	MURANG'A	KANGEMA	91	Office Chair		07.10.04	1,500.00	KANGEMA CDF	Stolen	Office Chair
12	CENTRAL	MURANG'A	KANGEMA	91	Office Chair		07.10.04	1,500.00	KANGEMA CDF	Good	Office Chair
13	CENTRAL	MURANG'A	KANGEMA	91	Office Chair		07.10.04	1,500.00	KANGEMA CDF	Good	Office Chair
14	CENTRAL	MURANG'A	KANGEMA	91	Office Chair		07.10.04	1,500.00	KANGEMA CDF	Good	Office Chair
16	CENTRAL	MURANG'A	KANGEMA	91	Office Chair		07.10.04	1,500.00	KANGEMA CDF	Good	Office Chair
17	CENTRAL	MURANG'A	KANGEMA	91	Office Chair		07.10.04	1,500.00	KANGEMA CDF	Good	Office Chair
18	CENTRAL	MURANG'A	KANGEMA	91	Coated Arm Chair		10.03.04	4,000.00	KANGEMA CDF	Good	Coated Arm Chair
19	CENTRAL	MURANG'A	KANGEMA	91	Coated Arm Chair		10.03.04	4,000.00	KANGEMA CDF	Good	Coated Arm Chair
20	CENTRAL	MURANG'A	KANGEMA	91	Coated Arm Chair		10.03.04	4,000.00	KANGEMA CDF	Good	Coated Arm Chair
21	CENTRAL	MURANG'A	KANGEMA	91	Uncoated Arm Chair		10.03.04	3,000.00	KANGEMA CDF	Good	Uncoated Arm Chair
22	CENTRAL	MURANG'A	KANGEMA	91	Uncoated Arm Chair		10.03.04	3,000.00	KANGEMA CDF	Good	Uncoated Arm Chair
23	CENTRAL	MURANG'A	KANGEMA	91	Uncoated Arm Chair		10.03.04	3,000.00	KANGEMA CDF	Good	Uncoated Arm Chair
24	CENTRAL	MURANG'A	KANGEMA	91	Uncoated Arm Chair		10.03.04	3,000.00	KANGEMA CDF	Good	Uncoated Arm Chair
25	CENTRAL	MURANG'A	KANGEMA	91	Uncoated Arm Chair		10.03.04	3,000.00	KANGEMA CDF	Good	Uncoated Arm Chair
26	CENTRAL	MURANG'A	KANGEMA	91	Tender Box(CDF)		10.03.06	2,000.00	KANGEMA CDF	Good	Tender Box(CDF)
27	CENTRAL	MURANG'A	KANGEMA	91	Calculator		20.03.06	450.00	KANGEMA CDF	Good	Calculator
28	CENTRAL	MURANG'A	KANGEMA	91	Casio Calculator		09.11.07	1,300.00	KANGEMA CDF	Good	Casio Calculator
29	CENTRAL	MURANG'A	KANGEMA	91	Wall Clock		20.03.06	305.00	KANGEMA CDF	Good	Wall Clock
30	CENTRAL	MURANG'A	KANGEMA	91	Wall Clock Branded		22.03.11	4,500.00	KANGEMA CDF	Good	Wall Clock Branded
31	CENTRAL	MURANG'A	KANGEMA	91	Tel. Land Line		20.02.05	3,394.00	KANGEMA CDF	Good	Tel. Land Line
32	CENTRAL	MURANG'A	KANGEMA	91	Tel. Land Line		20.02.05	3,394.00	KANGEMA CDF	Good	Tel. Land Line
33	CENTRAL	MURANG'A	KANGEMA	91	Macmillan Dictionary		27.11.07	940.00	KANGEMA CDF	Good	Macmillan Dictionary
34	CENTRAL	MURANG'A	KANGEMA	91	Office Rubber Stamp		22.03.11	4,500.00	KANGEMA CDF	Good	Office Rubber Stamp
35	CENTRAL	MURANG'A	KANGEMA	91	Paper Punch		30.11.07	300.00	KANGEMA CDF	Good	Paper Punch
36	CENTRAL	MURANG'A	KANGEMA	91	Paper Punch		30.11.07	300.00	KANGEMA CDF	Good	Paper Punch
37	CENTRAL	MURANG'A	KANGEMA	91	Toshiba Laptop		26.07.07	132,500.00	KANGEMA CDF	LDST	Toshiba Laptop
38	CENTRAL	MURANG'A	KANGEMA	91	Computer/Printer		15.10.04	52,500.00	KANGEMA CDF	Good	Computer/Printer
39	CENTRAL	MURANG'A	KANGEMA	91	Computer/Printer		27.08.08	89,000.00	KANGEMA CDF	Good	Computer/Printer



