

REPUBLIC OF KENYA

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KENYA NATIONAL AUDIT OFFICE



REPORT



OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE 2014**





OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Garsen Constituency set out on pages 7 to 20, which comprise statement of financial assets and liabilities as at 30 June 2014, the statement of receipts and payments, summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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 the International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable 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 and submit the report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with the 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 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

1.0 Transfers to Other Government Entities

Included in the statement of receipts and payments for the year ended 30 June 2014 is an amount of Kshs. 52,296,089 for transfer to other government entities which includes amounts of Kshs. 30,470,094.80, Kshs. 14,325,994.60 and Kshs. 7,500,000 in respect of transfers to primary, secondary schools and health institutions respectively as reported in Note 5 to the financial statements. Although support schedules and payment vouchers were availed to support the expenditure, project files were incomplete in that they lacked records on how the projects were initiated, contractors identified, selected and awarded the projects arising from these transfers.

It was, therefore, not possible to ascertain whether procurement processes were in line with the Public Procurement and Disposal Act, 2005.

2.0 Other Grants and Other Payments

Included in the statement of receipts and payments for the year ended 30 June 2014 is an amount of Kshs. 27,682,101 for other grants and other payments which includes an amount of Kshs.3,862,438 in respect of water projects, Kshs.1,100,000 for road projects and Kshs.600,000 for security projects as reported in note 6 to the financial statements. Although support schedules and payment vouchers were availed to support the expenditure, project files were incomplete in that they lacked information on how the projects were initiated, contractors identified, selected and awarded the works.

Consequently, it has not been possible to ascertain if the payments on other grants and other payments totaling Kshs.27,682,101 for the year ended 30 June 2014 were incurred for goods and services in line with the Public Procurement and Disposal Act, 2005.

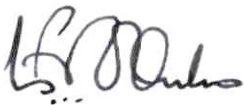
3.0 Outstanding Imprest

Included in the statement of financial assets and liabilities for the year under review is an amount of outstanding imprest of Kshs.1,636,010 as at 30 June 2014. However, the Fund did not maintain an imprest register and therefore it was not possible to confirm the imprest issued and surrendered during the period.

Consequently the accuracy and validity of the outstanding imprest balance of Kshs.1,636,010 as at 30 June 2014 could not be confirmed.

Qualified Opinion

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



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

15 September 2015



CONSTITUENCIES DEVELOPMENT FUND - GARSEN
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014

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

2014-2015
P.O. Box 24440, Nairobi

Reports and Financial Statements

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

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Reports and Financial Statements

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

1. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003, now repealed by the 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 Constituency 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 30rty June 2014 and who had direct fiduciary responsibility were;

No	Designation	Name
1	Chief Executive Officer	Yusuf Mbuno
2	Fund Account Manager	Alfred Mnjama
3	District Accountant	Jason K Ndung'u

(d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

- | | |
|------------------------|----------------------------------|
| 1. ABDULLAHI HAJI GODO | CHDC CHAIRPERSON |
| 2. MIKE KIMOKO | SUB COUNT Y COMMISSIONEER |
| 3. ALFRED MNJAMA | FUND ACCOUNT MANGER (ex officio) |
| 4. NURU DOKOTA | CDFC SECRETARY |
| 5. HADIJA DIGALE | MEMBER |
| 6. NASIR MOHAMMED | MEMBER |
| 7. HALIMA KATANA | MEMBER |
| 8. OSMAN ABDI | MEMBER |
| 9. MOHAMMED ABDI | MEMBER |
| 10. MWANAAMU HAODO | MEMBER |
| 11. IBRAHIM SANE | MEMBER |

Reports and Financial Statements

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

(E) Entity Headquarters

PO BOX 48-80201
Next to Methodist church
Garsen hamesa road
Garsen Kenya

(f) Entity Contacts

Telephone (254) 0704144072
cdfgarsen@cdf.go.ke
website www.go.ke

(g) Entity Bankers - Constituency CDF main banker

Kenya Commercial Bank
Garsen Branch
A/C Number 1107969735
Po Box 54 - 80201
Garsen

h) Independent auditors

Auditor General
Kenya national auditor office
Anniversary towers
University way
Po box 30084
GPO 00100
Nairobi, Kenya

i) Principal level advisor

The attorney General
State law office
Harambee Avenue
Po box 40-12
City square 00200
Nairobi, Kenya

Reports and Financial Statements

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

STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81(one of the public finance management act, 2012 requires that at the end of each financial year, the accounting officer for a national government entity shall prepare financial statements in respect of that entity. Section 81(3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the public sector accounting standards board of Kenya from time to time.

The fund account manager of the Garsen CDF is responsible for the preparation AND Presentation of the constituency's financial statements, which give a true and fair view of the state of affairs of the constituency as at the end of the financial year ended on June 30th, 2014. These responsibilities include: i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the accounting period; ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the constituency; iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair preparations of the financial statements, and ensuring that they are free from material misstatements , whether due to error or fraud; iv) Safeguarding the assets of the constituency; v) Selecting and applying appropriate accounting policies ; vi) Making accounting estimates reasonable in the circumstances

The fund accounts manager in charge of the Garsen CCDF accepts responsibility for the constituency's financial statements that have been prepared on the cash method basis 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 Garsen CDF financial statements gave a true and fair view of the state of the constituencies transactions during the financial year ended 30th June 2014 and of the constituency's financial position as a at that date. The fund accounts manager in charge of the Garsen CDF further confirms that 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 system of the internal financial control.

The fund account manager in charge of the Garsen CDF confirms that the entity has complied fully with applicable government regulation and that the constituencies funds received during the year under audit were used for eligible purposes for which they were intended and were properly accounted for. Further, the fund accounts manager confirms that the constituency 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 Garsen CDF financial statements were approved and signed on 30/9/14 -2014.


ABDULLAHI HAJI GUDO
 Chairman-CDFC


ALFRED MNJAMA
 Funds ACCOUNTS MANAGER

Reports and Financial Statements

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

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 KShs
RECEIPTS		
Transfers from CDF board-AIEs' Received	1	<u>148,106,149.50</u>
TOTAL RECEIPTS		148,106,149.50
PAYMENTS		
Compensation of Employees	2	975,606.00
Use of goods and Services (water bills)	3	1,656,432.30
Committee meeting allowances	4	1,403,000.00
Transfers to other Government units	5	52,296,089.40
Other Grants and Transfers	6	27,682,101.00
Social Security Benefits	7	37,440.00
Total Payments		84,050,668.70
Surplus/Deficit		64,055,480.80

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 30/9/ 2014 and signed by;

Fund Accounts Manager
Date _____

Chairman CDFC

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Reports and Financial Statements

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

STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

FINANCIAL ASSETS	Note	2013-2014
		KShs
Cash and Cash Equivalents		
Bank Balances (as per the cash book)	8	66,672,909.25
Outstanding Imprest	9	1,636,010.00
TOTAL FINANCIAL ASSETS		<u>68,308,919.25</u>
REPRESENTED BY		
Fund balance b/fwd 1st July 2013	10	4,253,438.45
Surplus/Deficit for the year		64,055,480.80
NET LIABILITIES		<u>68,308,919.25</u>

The accounting policies and explanatory notes to this financial statements form an integral part of the financial statements. The garsen CDF financial statement were approved on 20/9/ 2014.

And signed by


ABDULLAHI HAJI GUDDO

Chairman – CDFC


ALFRED MNJAMA

FUND ACCOUNT MANAGER

Reports and Financial Statements

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

SUMMARY STATEMENT OF APPROPRIATION

Revenue/Expense item	Original Budget	Adjustments	Final Budget	Actual on comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
	A	b	c=a+b	d	e=d-c	f=d/c %
compensation on employees	975,606		975,606	975,606	0	
use of goods and services	839,917		839,917	1,656,432	816,515	197.2%
committee members expenses	2,737,992		2,737,992	1,403,000	-1,334,992	51.2%
Transfers to other government units	52,296,089		52,296,089	52,296,089	0	100.0%
other grants and transfers	27,682,101		27,682,101	27,682,101	0	100.0%
social security benefits	37,440		37,440	37,440	0	
Totals	84,551,105	0	84,551,105	84,050,669	-518,476	99.4%

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Reports and Financial Statements

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

SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adapted in the preparation of these financial statements are set out below:

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance and in 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 presentation described by the public sector accounting standards board of Kenya.

The financial statements are presented in Kenya shillings, which is functional and reporting currency of the constituency's.

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 standards charts of accounts. The cash basis of accounting recognizes transactions and events only when cash is received or paid by the constituency.

b) Recognition of revenue and expenses

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

c) In-kind contributions

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

d) Cash and cash equivalents

Cash and cash equivalents comprise of cash at hand and cash at bank, short term deposits, on call and highly liquid investments with an original maturity of 3 months or less which are ready convertible to known amounts of cash and subjected to insignificant risk of changes in value. Bank account balances include amount held at various commercial banks at the end of financial year. For the purposes of these financial statements, cash and cash equivalent also include short term cash imprests and advances to authorized public officers and / or institutions that were not surrendered or accounted for at the end o f the financial year.

Reports and Financial Statements

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

e) Receivables and payables

Receivables are funds due to the constituencies at the end of the financial year from the CDF board and other sources but not yet received when payable are funds going to other parties at the end of the financial year but not yet paid. As receivable and payables do not involve the receipt or payment of cash in the reporting period, they are recorded as memorandum or off-balance items to provide a sense of the overall net cash position of the constituency's actual performance at the end of the year. When the receivables or payables are finally settled such payments are included in the statements of receipts and payments in year in which the payments are made

f) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The constituency's budget was approved as required by law and as detailed in the government of Kenya budget printed estimates' high level assessment of the constituency's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

g) Comparative figures

This is the first year the constituency is preparing financial statements and hence we do not have comparative figures.

h) Subsequent event s

There have been no events subsequent to the financial year and with a significant impact in the financial statements for the year ended June 30th 2014.

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
Normal Allocation	AIE NO:	34,187,710.50
	AIE NO:	2,000,000.00
	AIE NO:	23,616,785.50
	AIE NO:	38,119,511.50
	TOTAL	148,106,150.00

2. COMPENSATION OF EMPLOYEES

Basic salaries of permanent employees	950,606.00
Basic wages of casual labor	25,000.00
Total	<u>975,606.00</u>

3. USE OF GOODS

		2013 – 2014 Kshs
		2013-2014 Kshs
2210101	Utilities supplies and services	13,902.00
2210200	Communication, supplies and services	6,000.00
2210300	Domestic travel and subsistence	224,500.00
2210500	Printing, advertising and information supplies & services	68,095.00
2210800	Hospitality supplies and services	5,180.00
2220100	Fuel and Lubricants	460,680.00
2220200	Routine maintenance- vehicles and other transport equipments	878,075.30
2220900	other operating expenses	50,000.00
	Total	1,656,432.30

Reports and Financial Statements

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

4. COMMITTEE EXPENSES

	Description	2013-2014 Kshs
2210802	Monitoring expenses	750,000.00
2210809	Committee allowance	653,000.00
	Total	1,403,000.00

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013-2014
2630204 Transfer to primary schools	30,470,094.80
2630205 Transfers to secondary schools	14,325,994.60
2630207 Transfers to Health Institutions	7,500,000.00
Total	52,296,089.40

6. OTHER GRANTS AND PAYMENTS

	Kshs
2640101 Bursary- Secondary	10,793,700.00
2640102 Bursary- Tertiary	7,518,150.00
2640504 Water	3,862,438.00
2640503 Office	1,492,688.00
2640507 Security	600,000.00
2640508 Roads	1,100,000.00
2640509 Sports	2,315,125.00
Total	27,682,101.00

7. SOCIAL SECURITY BENEFITS

	2013-2014 Kshs
NSSF	20,800.00
NHIF	16,640.00
Total	37,440.00



 NATIONAL TREASURY AND PLANNING
 KENYA

8. Bank balances (cash book bank balance)

8. Bank Balances (Cash Book Bank Balance)

Name of Bank, Account No. & Currency	2013-2014 Kshs
KCB, Acc./ NO. 1107969735 Kshs	66,672,909.25
Total	66,672,909.25

9. OUTSTANDING IMPREST

Name of Officer	Amount Taken (Kshs.)	Amount Surrendered (Kshs.)	Balance (Kshs.)
Abdulahi Haji Gudo	500,000.00	-	500,000.00
Hadija Digale	448,000.00	-	448,000.00
Alfred Mnjama	497,500.00		497,500.00
Alfred Mnjama	260,000.00	69,490.00	190,510.00
TOTAL	1,705,500.00	69,490.00	1,636,010.00

10. BALANCES BROUGHT FORWARD

	2013-2014 Kshs
Bank accounts	4,253,438.45
Total	4,253,438.45

11 OTHER IMPORTANT DISCLOSURES

11.1 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

KShs

Disbursement due from the Board 44,819,511.50

CONSTITUENCIES DEVELOPMENT FUND – GARSEN CONSTITUENCY

Reports and Financial Statements

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

11.2 FIXED ASSETS REGISTER

GARSEN CONSTITUENCY DEVELOPMENT FUND

ASSET REGISTER

AS AT 30/06/2014

region	county	constituency	constituency code	asset name :description	Asset tag no	serial no	acquisition date	physical location	current condition
COAST	TANARIVER	GARSEN	10301	HP LASERJET PRINTER	CDF/10301/001	CNC1G48534	10/3/2010	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	DESKTOP COMPUTER	CDF/10301/002	CZC945PGDM	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	METALLIC CHAIR	CDF/10301/003	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	COMPUTER MONITOR	CDF/10301/004	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	COMPUTER CPU	CDF/10301/005	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	METALLIC CHAIR	CDF/10301/006	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	METALLIC CHAIR	CDF/10301/007	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	OFFICE TABLE	CDF/10301/008	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	CONFERENCE TABLE	CDF/10301/009	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	FILE CABINET	CDF/10301/010	NONE	7/8/2009	CDF OFFICE	GOOD

CONSTITUENCIES DEVELOPMENT FUND – GARSEN CONSTITUENCY

Reports and Financial Statements

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

COAST	TANARIVER	GARSEN	10301	FILE CABINET	CDF/10301/011	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	FILE CABINET	CDF/10301/012	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	OFFICE TABLE	CDF/10301/013	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	SAFE L4016	CDF/10301/014	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE HIGH CHAIR	CDF/10301/015	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	HIGH BACK OFFICE CHAIR	CDF/10301/016	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/017	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/018	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/019	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/020	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/021	NONE	7/8/2009	CDF OFFICE	GOOD

CONSTITUENCIES DEVELOPMENT FUND – GARSEN CONSTITUENCY

Reports and Financial Statements

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

COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/022	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	MONITOR	CDF/10301/023	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	METALLIC CHAIR	CDF/10301/024	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	METALLIC CHAIR	CDF/10301/025	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	OFFICE TABLE	CDF/10301/026	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	METALLIC CHAIR	CDF/10301/027	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	METALLIC CHAIR	CDF/10301/028	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	METALLIC CHAIR	CDF/10301/029	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	FILE CABINET (WOODEN)	CDF/10301/030	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	BOOK CABINET (EXECUTIVE)	CDF/10301/031	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	FILE CABINET	CDF/10301/032	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	FILE CABINET	CDF/10301/033	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	OFFICE TABLE (EXECUTIVE)	CDF/10301/034	NONE	7/8/2009	CDF OFFICE	GOOD

CONSTITUENCIES DEVELOPMENT FUND – GARSEN CONSTITUENCY

Reports and Financial Statements

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

COAST	TANARIVER	GARSEN	10301	OFFICE TABLE	CDF/10301/035	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	SAFE L4016	CDF/10301/036	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE HIGH CHAIR (LEATHER)	CDF/10301/037	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	HIGH BACK OFFICE CHAIR	CDF/10301/038	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/039	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/040	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/041	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/042	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/043	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/044	NONE	7/8/2009	CDF OFFICE	GOOD

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COAST	TANARIVER	GARSEN	10301	HP/CPU	CDF/10301/045	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	METALLIC CHAIR	CDF/10301/046	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	METALLIC CHAIR	CDF/10301/047	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	METALLIC CHAIR	CDF/10301/048	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	METALLIC CHAIR	CDF/10301/049	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	METALLIC CHAIR	CDF/10301/050	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	METALLIC CHAIR	CDF/10301/051	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	CONFERENCE TABLE	CDF/10301/052	NONE	5/14/2006	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	BOOK CABINET (EXECUTIVE)	CDF/10301/053	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	FILE CABINET	CDF/10301/054	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	FILE CABINET	CDF/10301/055	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	OFFICE TABLE (EXECUTIVE)	CDF/10301/056	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	OFFICE TABLE	CDF/10301/057	NONE	7/8/2009	CDF OFFICE	GOOD

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COAST	TANARIVER	GARSEN	10301	EXECUTIVE HIGH CHAIR (LEATHER)	CDF/10301/058	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	HIGH BACK OFFICE CHAIR	CDF/10301/059	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/060	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/061	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/062	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/063	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/064	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/065	NONE	7/8/2009	CDF OFFICE	GOOD
COAST	TANARIVER	GARSEN	10301	EXECUTIVE VISITORS CHAIR	CDF/10301/066	NONE	7/8/2009	CDF OFFICE	GOOD



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