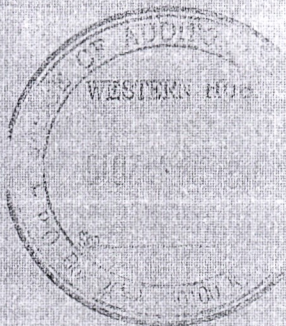


REPUBLIC OF KENYA



**KENYA NATIONAL AUDIT OFFICE**



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND  
BUMULA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**



# REPUBLIC OF KENYA



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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 - BUMULA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund - Bumula Constituency set out on pages 4 to 15, which comprise the statement of financial assets and liabilities as at 30 June 2014, statement of receipt and payments, statement of cash flows and summary statement of appropriations/development 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 14 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 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 in 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 13 of the Public Audit Act, 2003.

#### **Auditors General's Responsibility**

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with provisions of Section of 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. 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 judgment, 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. Going Concern**

The High Court of Kenya in its ruling on Petition 71 of 2013 held that the Constituencies Development Fund Act, 2013 establishing the Constituency Development Fund since enactment of the Constitution of Kenya 2010 was unconstitutional rendering the existence of the fund illegal. It is not clear whether legislation providing for the fund will be in place within the period given by the High court of twelve months for the fund to continue existing.

As a result, the going concern status of the Constituency Development Fund is doubtful.

#### **2. Emergency works**

During the year under review, the Fund spent Kshs.1,650,000.00 on emergency projects in various Schools for renovation/reconstruction of classrooms. However, the supporting documents and technical supervision report of successful completion of the projects were not made available for audit review.

Consequently, it has not been possible to confirm whether the emergency project works worth Kshs.1,650,000.00 were properly sourced and completed as intended.

#### **3. Unapproved Over-Expenditure**

During the year under review, the Fund failed to adhere to the budget ceilings of Kshs.18,370,730.00 and incurred an unapproved over expenditure of Kshs.11,594,844.24 on three (3) items of Road Projects, Transfer to Tertiary Institutions and Health facilities. No explanation has been given for the over expenditure.

### **Qualified Opinion**

In my Opinion, except for the effect of the matters discussed in the Basis for Qualified Opinion paragraph, the financial statements present fairly, the financial position of the Bumula CDF 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 Constituencies Development Fund Act, 2013.



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

**Nairobi**

**3 June 2015**





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**CONSTITUENCIES DEVELOPMENT FUND – BUMULA**

**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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**CONSTITUENCY DEVELOPMENT FUND – BUMULA**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

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Table of Content

Page

<u>I. KEY ENTITY INFORMATION AND MANAGEMENT</u> .....	1
<u>II. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES</u> .....	3
<u>III. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (specify entity name)</u> ... Error! Bookmark not defined.	
<u>IV. STATEMENT OF RECEIPTS AND PAYMENTS</u> .....	4
<u>V. STATEMENT OF ASSETS AND LIABILITIES</u> .....	5
<u>VI. STATEMENT OF CASHFLOW</u> .....	Error! Bookmark not defined.
<u>VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED</u> ....	7
<u>VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT</u> .....	Error! Bookmark not defined.
<u>IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT</u> .....	Error! Bookmark not defined.
<u>X. SIGNIFICANT ACCOUNTING POLICIES</u> .....	8
<u>XI. NOTES TO THE FINANCIAL STATEMENTS</u> .....	10



**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>Philip Odida</b>
3.	District Accountant	<b>Daniel Malala</b>

**(d) Fiduciary Oversight Arrangements**

I.	<i>George Soita</i>	<i>CDFC Chairman</i>
II.	<i>Maximilla Osundwa</i>	<i>Member</i>
III.	<i>Eric Busuru</i>	<i>Member</i>
IV.	<i>Stephen Munjaru</i>	<i>Member</i>
V.	<i>Fednand Juma</i>	<i>Member</i>
VI.	<i>Janepher Makhulo</i>	<i>Member</i>
VII.	<i>Justus Simiyu</i>	<i>Member</i>
VIII.	<i>Neddy Imende</i>	<i>Member</i>
IX.	<i>Philip Odida</i>	<i>Fund Account Manager</i>
X.	<i>Hon. Boniface Otsiula</i>	<i>M.P-Ex-official</i>



**CONSTITUENCY DEVELOPMENT FUND – BUMULA**

**Reports and Financial Statements**

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

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**(e) Entity Headquarters**

P.O. Box 36-50200-Bungoma  
Bumula CDF Building  
Bungoma , KENYA

**(f) Entity Contacts**

Telephone: (254) 722-882-193  
E0mail: bumulacdf@yahoo.com  
Website: www.go.ke

**(g) Entity Bankers**

**Constituency CDF main banker**  
Co-operative Bank  
Bungoma Branch  
A/C No.01120050483100

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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



## CONSTITUENCY DEVELOPMENT FUND – BUMULA

### Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

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#### 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 *Bumula 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.

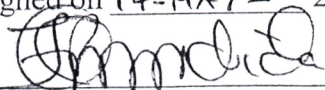
The Fund Account Manager in charge of the *Bumula CDF* accepts responsibility for the *Bumula CDF* financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the *Bumula 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 *Bumula 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 *Bumula* confirms that the entity has complied fully with applicable Government Regulations and that the *Bumula CDF* 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 *Bumula CDF* financial statements were approved and signed on 14-MAY-2015

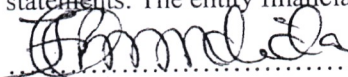
George Soita  
Chairman - CDFC

  
Philip Odida  
Fund Account Manager

## I. STATEMENT OF RECEIPTS AND PAYMENTS

#REF!	Note	2013-2014 Kshs	2012-2013 Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	132,698,362.10	-
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	-	0
<b>TOTAL RECEIPTS</b>		<b>132,698,362.10</b>	<b>0</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	563,612.00	0
Use of goods and services	5	225,851.30	0
Committee meeting allowances	6	2,569,688.00	0
Transfers to Other Government Units	7	49,399,642.00	0
Other grants and transfers	8	35,095,502.85	0
Social Security Benefits	9	10,000.00	0
Acquisition of Assets	10	-	0
Other Payments	11	-	0
<b>TOTAL PAYMENTS</b>		<b>87,864,296.15</b>	<b>0</b>
<b>SURPLUS/DEFICIT</b>		<b>44,834,065.95</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 14-MAY 2015 and signed by:



Fund Account MANAGER  
DATE,

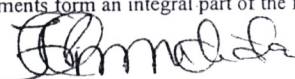
.....  
CHAIRMAN CDFC



**BUMULA CONSTITUENCY DEVELOPMENT FUND**  
**STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**  
**AS AT 30TH JUNE 2014**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12	42,558,451.80	0
Cash Balances (sale of tenders,hire of grader)	13	-	0
Outstanding Imprests	14	5,379,900.00	0
Cash Equivalents ( eg sale of tender doc held in bankers cheque )	15	0	0
<b>TOTAL FINANCIAL ASSETS</b>		<u>47,938,351.80</u>	<u>0</u>
 <b>REPRESENTED BY</b>			
<b>Fund balance b/fwd 1st July...</b>	16	3,104,285.85	0
<b>Surplus/Deficit for the year ( from stm of receipt &amp; expenditure</b>		44,834,065.95	0
<b>Prior year adjustments</b>	17	0	0
<b>NET LIABILITIES</b>		<u>47,938,351.80</u>	<u>0</u>

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 14/05 2015 and signed by:

  
 Fund Account Manager

Chairman-CDFC





I. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	1,000,000.00	0	1,000,000.00	563,612.00	436,388.00	56%
Use of goods and services	429,672.60	0	429,672.60	213,851.30	215,821.30	49.77%
Committee Members Expenses	5,000,000.00	0	5,000,000.00	2,420,616.00	2,579,384.00	48.41%
Transfers to Other Government Units	42,297,426.00	0	42,297,426.00	51,550,642.00	(9,253,216.00)	121.87%
Other grants and transfers	36,287,578.00	0	36,287,578.00	32,870,502.00	4,217,076.00	90.58%
Social Security Benefits	20,000.00	0	20,000.00	10,000.00	10,000.00	50%
Acquisition of Assets						
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
<b>TOTALS</b>	<b>85,034,679.60</b>			<b>87,629,223.30</b>		

The entity financial statements were approved on 14 05 2015 and signed by:

Chairman CDFC

Fund Manager



I. NOTES TO THE FINANCIAL STATEMENTS				
GFS CODES				
1330400	1	TRANSFERS FROM CDF BOARD		
		Description	2013 - 2014	2012 - 2013
			Kshs	Kshs
1330407	Normal Allocation	AIE NO A711778	47,663,686.50	0
		AIE NO A709918	2,000,000.00	0
		AIE NO A735515	32,013,870.00	
		AIE NO A735964	25,510,402.80	
		AIE NO A735999	25,510,402.80	0
1330408	Conditional grants	AIE NO...	0	0
		AIE NO...	0	
		<b>TOTAL</b>	<b>132,698,362.10</b>	<b>0</b>
3510000	2	PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS		
			2013 - 2014	2012 - 2013
			Kshs	Kshs
3510202		Receipts from the Sale of Buildings		
3510601		Receipts from the Sale of Vehicles and Transport Equipment	0	0
3510801		Receipts from the Sale Plant Machinery and Equipment		
3510803		Receipts from the Sale of office and general equipment		
		<b>Total</b>	<b>0</b>	<b>0</b>
1400000	3	OTHER REVENUES		
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	1410107	Interest Received	0	0
	1410405	Rents	0	0
	1420601	Sale of tender documents	0	0
	1450207	Other Receipts Not Classified Elsewhere	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>



2211100	4 COMPENSATION OF EMPLOYEES		2013 - 2014	2012 - 2013
			Kshs	Kshs
	2211101	Basic wages of contractual employees	138,402.00	0
	2211102	Basic wages of casual labour	0	
		<b>Personal allowances paid as part of salary</b>		
	2211101	House allowance	0	0
	2211104	Transport allowance	0	0
	2211100	Leave allowance	0	0
	2211106	Other personnel payments	425,210.00	0
		<b>Total</b>	<b>563,612.00</b>	<b>0</b>
2211100	5 USE OF GOODS AND SERVICES			
			2013 - 2014	2012 - 2013
			Kshs	Kshs
	2211101	Utilities, supplies and services	13,851.30	
	2211104	Office rent		
	2211102	Communication, supplies and services	212,000.00	
	2211100	Domestic travel and subsistence		
	2211100	Printing, advertising and information supplies & services		
	2211100	Rentals of produced assets		
	2211100	Training expenses		
	2211100	Hospitality supplies and services		
	2211100	Insurance costs		
	2211100	Specialised materials and services		
	2211100	Office and general supplies and services		
	2211100	Fuel ,oil & lubricants		
	2211100	Other operating expenses		
	2211100	Routine maintenance – vehicles and other transport equipment		
	2211100	Routine maintenance – other assets		
		<b>Total</b>	<b>225,851.30</b>	<b>0</b>
2211100	6 COMMITTEE EXPENSES			
		<b>Description</b>	2013 - 2014	2012 - 2013
			Kshs	Kshs
	2211102	Other committee expenses	930,000.00	
	2211109	Committee allowance	1,639,688.00	0
		<b>TOTAL</b>	<b>2,569,688.00</b>	<b>0</b>

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3110202	<b>7 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>			
		<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	3110204	Transfers to primary schools	15,146,142.00	
	3110205	Transfers to secondary schools	12,957,000.00	0
	3110206	Transfers to Tertiary institutions	10,336,500.00	
	3110207	Transfers to Health institutions	10,960,000.00	
				0
		<b>TOTAL</b>	<b>49,399,642.00</b>	<b>0</b>
	<b>8 OTHER GRANTS AND OTHER PAYMENTS</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
2640101	2640101	Bursary -Secondary	686,350.00	0
	2640102	Bursary -Tertiary	14,546,400.00	
	2640104	Bursary-Special schools		
	2640105	Mocks & CAT		
3110202	3110202	water	2,723,671.00	0
311515	311515	food security	50,000.00	0
	2640506	Electricity		
2211100	2211100	Security	5,950,000.00	
3110402	3110402	Roads	8,669,081.85	
2640101	2640101	Sports		
3130200	3130200	Environment		
2640201	2640201	Emergency Projects	2,470,000.00	
		Total	<b>35,095,502.85</b>	<b>0</b>
2211100	<b>9 SOCIAL SECURITY BENEFITS</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2211101	Employer contribution to NSSF	10,000.00	0
		<b>Total</b>	<b>10,000.00</b>	<b>0</b>

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3100000	10 ACQUISITION OF ASSETS		2013 - 2014	2012 - 2013
		Non Financial Assets	Kshs	Kshs
	3110102	Purchase of Buildings	0	0
	3110202	Construction of Buildings	0	0
	3110302	Refurbishment of Buildings	0	0
	3110701	Purchase of Vehicles	0	0
	3110704	Purchase of Bicycles & Motorcycles		
	3110801	Overhaul of Vehicles	0	0
	3111001	Purchase of Office furniture and fittings	0	0
	3111002	Purchase of computers ,printers and other IT equipments	0	0
	3111005	Purchase of photocopier	0	0
	3111009	Purchase of other office equipments	0	0
	3111112	Purchase of soft ware	0	0
	3130101	Acquisition of Land	0	0
		<b>Total</b>	0	0
	<b>11</b>	<b>Other Payments</b>	0	0

12 Bank Balances (cash book bank balance)				
Name of Bank, Account No. & currency		2013 - 2014	2012 - 2013	
		Kshs	Kshs	
<i>Cooperative Bank, Bungoma Branch A/C no.01120050483100</i>		42,558,451.80	0	
<b>Total</b>		<b>42,558,451.80</b>	<b>0</b>	
13 CASH IN HAND)				
		2013 - 2014	2012 - 2013	
		Kshs	Kshs	
Sale of tender		0	0	
Hire of graders		0	0	
Hire of hall		0	0	
Other receipts (specify)		0	0	
<b>Total</b>		<b>0</b>	<b>0</b>	
<i>[Provide cash count certificates for each]</i>				
14 OUTSTANDING IMPRESTS				
<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>	
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>	
<i>Philip Odida</i>	4,929,900.00	-	4,929,900.00	
<i>Jenipher Wanami</i>	450,000.00	-	450,000.00	
<b>Total</b>	<b>5,379,900.00</b>		<b>5,379,900.00</b>	
15 Cash equivalents (short-term deposits)				
<i>Name of Bank, Account No. &amp; currency</i>	<i>Amount in foreign currency</i>	<i>Exchange rate</i>	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Sale of tender docs held in banker chq</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<b>Total</b>			<b>xxx</b>	<b>xxx</b>

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16 BALANCES BROUGHT FORWARD		2013 - 2014	2012 - 2013
		Kshs	Kshs
	Bank accounts	167,810.00	-
	Cash in hand	-	-
	Cash equivalents (short-term deposits)	-	-
	Imprest	2,936,475.85	-
	Receivables	-	-
	Payables	-	-
	<b>Total</b>	<b>3,104,285.85</b>	<b>-</b>
	<i>[Provide short appropriate explanations as necessary]</i>		
17 PRIOR YEAR ADJUSTMENTS		2013 - 2014	2012 - 2013
		Kshs	Kshs
	Bank accounts	xxx	-
	Cash in hand	xxx	-
	Cash equivalents (short-term deposits)	xxx	-
	Imprest	xxx	-
	Receivables	xxx	-
	Payables	xxx	-
	<b>Total</b>	<b>xxx</b>	<b>-</b>
18 OTHER DISCLOSURES			
	18.1 FIXED ASSET REGISTER		
	18.3 PAYABLES		
	18.4 FUNDS DUE TO PROJECTS		
	18.5 DISBURSEMENTS FROM THE BOARD		

## BUMULA CDF ASSET REGISTER

### FIXED ASSET RECORD

#### CDF BOARD SECRETARIAT ASSETS UNDER CUSTODY OF FUND ACCOUNT MANAGERS

(Equipment, Furniture, Fittings & Fixtures, Vehicle, Buildings, Land)

Region/Province:

Western

Constituency: Bumula

Country: Kenya

Asset Description	Asset Tag No	Serial/ Identification No. (if applicable)	Purchase Date	Purchase Cost	Exact Physical Location	Usability condition and other comments
Conference Table	1			17,500	Bumula	Good
Metal office Chair	20			30,000	Bumula	Good
Steel filling cabinet	3			55,500	Bumula	Good
Notice Board	2			4,000	Bumula	Good
Tender Box	1			10,000	Bumula	Good
Paper Punch	1			700	Bumula	Good
Staple Machine	1			450	Bumula	Good
Monitor Sahara Model	1			8,500	Bumula	Good
Printer type Hp Deskjet	1			6,500	Bumula	Good
CPU type	1			17,900	Bumula	Good
Key board Eron	1			500	Bumula	Not serviceable
UPS type PACO	1			5,700	Bumula	Average
Public address	1				Bumula	Serviceable
Calculator type Casio	1			1,200	Bumula	Good
Mobile phone Type 1100 Nokia	1			5,000	Bumula	Serviceable
Ruler	2			200	Bumula	Serviceable
Plastic Chairs	50			32,500	Bumula	Serviceable



Water Dispenser	1		8,500	Bumula	Good
Digital Camera	1		9,700	Bumula	Good
Laptop	1		55,000	Bumula	Good
Marker pens	5		500	Bumula	Good
Steel filling Cabinet	1		18,500	Bumula	Good
Power Extension	1	27/9/2011	700	Bumula	Good
Computer (DELL)	1		CDF board	Bumula	Good
Plastic Table tray	2			Bumula	Good
Dust Pin	1		300	Bumula	Good
Plates	29		10,150	Bumula	Good
Pad locks	2		700	Bumula	Good
Steel filling cabinets	1		18,500	Bumula	Good
Suggestion box	2		10,000	Bumula	Good
CDF office resource center	1		10,000	Bumula	Good
Printer laser jet	1		CDF board	Bumula	Good
Camera Sony	1		CDF board	Bumula	Good
UPS	1		CDF board	Bumula	Faulty

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 Bumula Constituency