

REPUBLIC OF KENYA

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*10.06.2015 (PM)*  
*Mmw*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**CONSTITUENCIES DEVELOPMENT FUND  
KAJIADO CENTRAL CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE 2014**

# REPUBLIC OF KENYA

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NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND - KAJIADO CENTRAL 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 - Kajiado Central Constituency set out on pages 4 to 12, which comprise the 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 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 the financial statements based on the audit and report in accordance with the provisions of Section 9(1) of the Public Audit Act, 2003. 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 evaluation of 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 audit opinion.

### **Opinion**

In my opinion, 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.

### **Other Matter**

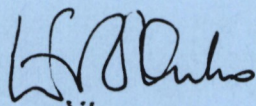
#### **1. Bursaries Allocation and Disbursements**

The statement of receipts and payments reflects an amount of Kshs.28,634,683 under other grants and transfers, which includes an amount of Kshs.15,469,000 that had been given as bursaries to needy students. Review of the bank reconciliation statement as at year end revealed that cheques amounting to Kshs.534,639 relating to bursaries had not been presented. No reason was given for the delay in presenting the bursary cheques.

#### **2. Inaccuracies in the Financial Statements**

The following anomalies were noted in the financial statements for 2013/2014:

- i) The significant accounting policies indicate that the figures in the financial statements are rounded to the nearest thousand of shillings whereas the figures presented are actual and not rounded. The accounting policy was therefore not adhered to.
- ii) The notes to the financial statements exclude notes on related party transactions, management risks (financial, market and credit) and do not disclose whether any liabilities exist or not. My opinion is not qualified in respect of these matters.



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

**Nairobi**

**14 May 2015**

[9<sup>TH</sup> SEPTEMBER 2014]



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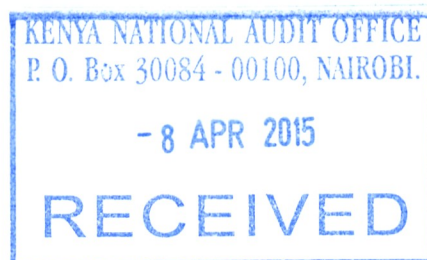
**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO CENTRAL**

**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)**



**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

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**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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**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:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Chief Executive Officer	<b>Yusuf Mbuno</b>
2.	Fund Account Manager	<b>Elvirah Kebaya</b>
3.	District Accountant	<b>Claytone Omondi</b>

**(d) Fiduciary Oversight Arrangements**

	<b><u>Name</u></b>	<b><u>Designation</u></b>
1	John Lemayian	Chairman
2	Fund Account Manager	Ex-Officio Member
3	Deputy County Commissioner	National Government Official ( Member)
4	Daniel Ole Sepaiya	Member-Disability
5	Muhdin Mustafa Abdi	Secretary
6	Titus Pere Kerina	Member
7	Solitei Meeli Saitabao	Member
8	Patricia Ipato	Member
9	Jemimah Yiale	Member
10	Emilly Sempeyo	Member
11	Hon. J. K. Nkaissery	Area Member of Parliament

**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO CENTRAL CONSTITUENCY**  
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**(e) Entity Headquarters**

**Provide box and physical address of the constituency CDF office**

P.O. Box 550, Kajiado.  
Next to the Deputy County Commissioners Office  
Off Nairobi – Namanga Highway  
Nairobi, KENYA

**(f) Entity Contacts**

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

Telephone: (254) 020 2369984  
E-mail: cdfkajidocentral.go.ke  
Website: www.go.ke

**(g) Entity Bankers**

Constituency CDF main banker (provide the bank, branch, account number and address)

1.	Kenya Commercial Bank	Kajiado	1107691621	P.O.Box 43-01100, Kajiado.
2.	Equity Bank	Kajiado	0860261949354	P.O.Box 536-01100, Kajiado.

**(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

## **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 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 in charge of the Kajiado Central *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 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 constituency; (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 constituency; (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 Kajiado Central *CDF* accepts responsibility for the Constituency'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 Kajiado Central *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 Kajiado Central *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 Kajiado Central *CDF* confirms that the entity has complied fully with applicable Government Regulations and that the Constituency'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 Kajiado Central *CDF* financial statements were approved and signed on 4<sup>th</sup> September 2014.

  
.....  
**John Loisa Lemayian**  
**Chairman - CDFC**

  
.....  
**Elvirah Kebaya**  
**Fund Account Manager**



**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	109,920,412.00	xxx
<b>TOTAL RECEIPTS</b>		<b>109,920,412.00</b>	<b>xxx</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	1,558,600.00	xxx
Use of goods and services	3	1,711,543.30	xxx
Committee Expenses	4	2,530,297.00	xxx
Transfers to Other Government Units	5	66,450,000.00	xxx
Other grants and transfers	6	28,634,683.00	xxx
Social Security Benefits	7	28,800.00	xxx
<b>TOTAL PAYMENTS</b>		<b>100,913,923.00</b>	<b>xxx</b>
<b>SURPLUS/DEFICIT</b>		<b>9,006,489.00</b>	<b>xxx</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kajiado Central CDF financial statements were approved on 9<sup>th</sup> September 2014 and signed by:

.....  
**John Loisa Lemayian**  
**Chairman - CDFC**

.....  
**Elvirah Kebaya**  
**Fund Account Manager**

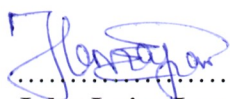
**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO CENTRAL CONSTITUENCY**  
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**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	8	10,702,386.00	xxx
Cash Balances (sale of tenders, hire of grader)	9		
Outstanding Imprests	10	174,000.00	xxx
<b>TOTAL FINANCIAL ASSETS</b>		<b>10,876,386.00</b>	<b>xxx</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd 1st July...</b>	11	<b>1,869,896.85</b>	<b>xxx</b>
<b>Surplus/Deficit for the year</b>		<b>9,006,489.20</b>	
<b>Prior year adjustments</b>	12	-	
<b>NET LIABILITIES</b>		<b>10,876,386.00</b>	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kajiado Central CDF financial statements were approved on 9<sup>th</sup> September 2014 and signed by:

  
 .....  
**John Loisa Lemayian**  
**Chairman - CDFC**


  
 .....  
**Elvirah Kebaya**  
**Fund Account Manager**


**CONSTITUENCIES DEVELOPMENT FUNDS - KAJIADO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
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**V: SUMMARY STATEMENT OF APPROPRIATION**

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
Compensation of Employees/Admin	1,671,200.00	2,174,701.35	3,845,901.35	1,558,600.00	2,287,301.35	41
Use of goods and services/admin/m&e	1,700,000.00	1,000,000.00	2,700,000.00	1,711,543.30	988,456.70	63
Committee Members Expenses	2,395,036.00	353,130.00	2,748,166.00	2,530,297.00	43,869.00	98
Transfers to Other Government Units	40,900,000.00	25,550,000.00	66,450,000.00	66,450,000.00	0.00	100
Other grants and transfers	14,282,759.00	2,700,000.00	16,982,759.00	12,500,000.00	4,482,759.00	74
Social Security Benefits	28,800.00	0.00	28,800.00	28,800.00	0.00	100
Acquisition of Assets	0.00	0.00	0.00	0.00	0.00	0
Bursary	10,000,000.00	5,469,000.00	15,469,000.00	15,469,000.00	0.00	100
Emergency	3,564,466.00	1,217.00	3,565,683.00	665,683.00	2,900,000.00	19
Other Payments				0		
<b>TOTALS</b>	<b>74,542,261.00</b>	<b>37,248,048.00</b>	<b>111,790,309.00</b>	<b>100,913,923.00</b>	<b>10,702,386.00</b>	

The Kajiado Central/CDF financial statements were approved on 9<sup>th</sup> September 2014 and signed by:

  
 .....  
**John Loisa Lemayian**  
**Chairman - CDFC**

  
 .....  
**Elvirah Kebaya**  
**Fund Account Manager**

**CONSTITUENCIES DEVELOPMENT FUND - KAJIADO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
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**VI. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted 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 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 Constituency 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 Constituency.

**b) Recognition of revenue and expenses**

The Constituency recognises 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 recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

**c) In-kind contributions**

In-kind contributions are donations that are made to the Constituency 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 Constituency 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.

**d) 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 various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also

**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

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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.

**e) Receivables and payables**

Receivables are funds due to the Constituency at the end of the financial year from the CDF Board and other sources but not yet received while payables are funds due to other parties at the end of the financial year but not yet paid. As receivables 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 at the end of the year. When the receivables or payables are finally settled, such payments are included in the statement of receipts and payments in the 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. A 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 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.

**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

**VII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM CDF BOARD**

	Description	2013 - 2014	2012 - 2013
		Kshs	Kshs
Normal Allocation	AIE NO. 709759	35,378,151.50	xxx
	AIE NO. 735633	29,816,904.40	xxx
	AIE NO. 735889	44,725,356.60	xxx
	<b>TOTAL</b>	<b>109,920,412.00</b>	<b>xxx</b>

**2. COMPENSATION OF EMPLOYEES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	1,558,600	xxx
<b>Total</b>	<b>1,558,600</b>	<b>xxx</b>

**3. USE OF GOODS AND SERVICES**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	955,729.70	xxx
Other operating expenses	22,628.60	xxx
Routine maintenance – vehicles and other transport equipment	733,185.00	xxx
<b>Total</b>	<b>1,711,543.00</b>	<b>xxx</b>

**4. COMMITTEE EXPENSES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Committee allowances	2,530,297	xx
<b>TOTAL</b>	<b>2,530,297</b>	<b>xx</b>

**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

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**5. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Counties		
Primary Schools	55,350,000	xxx
Secondary Schools	10,500,000	xxx
Other Government Institutions	600,000	xxx
<b>TOTAL</b>	<b>66,450,000</b>	<b>xx</b>

**6. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary – Tertiary Institutions	6,960,000	xx
Bursary – Secondary Schools	8,509,000	
Emergency relief and refugee assistance	665,683	xx
Health	3,200,000	xx
Security	4,500,000	xx
Water	2,800,000	xx
<b>Total</b>	<b>28,634,683</b>	<b>xx</b>

**7. SOCIAL SECURITY BENEFITS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	-	xx
Social security benefits in cash and in kind	28,800	xx
<b>Total</b>	<b>28,800</b>	<b>xx</b>

**CONSTITUENCIES DEVELOPMENT FUND – KAJIADO CENTRAL CONSTITUENCY**  
**Reports and Financial Statements**  
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**8. Bank Balances (cash book bank balance)**

Name of Bank, Account No. & currency	Amount in bank account currency	Exc rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Equity Bank – Kajiado -0860261949354</i>	Kshs.	-	10,316,088.90	xxx
<i>Kenya Commercial Bank Kajiado - 1107691621</i>	Kshs.	-	386,297.15	xxx
<b>Total</b>			<b>10,702,386.00</b>	<b>xxx</b>

**9. OUTSTANDING IMPRESTS**

Name of Officer or Institution	Amount Taken	Amount Surrendered	Balance
	Kshs	Kshs	Kshs
<i>Fund Account Manager</i>	70,000	-	70,000
<i>Fund Account Manager</i>	104,000	-	104,000
<b>Total</b>			<b>174,000</b>

**10. BALANCES BROUGHT FORWARD**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	1,869,896.85	xxx
<b>Total</b>	<b>1,869,896.00</b>	<b>xxx</b>

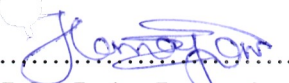
**11. OTHER IMPORTANT DISCLOSURES**

**18.1 FIXED ASSETS REGISTER -Attached**



**KAJIADO CENTRAL CONSTITUENCY F/Y 2013-14**  
**CASH FLOW STATEMENT AS AT 30/06/2014**

<b>Receipts for operating Activities</b>			
Transfers from Other Government Entities	1	109,920,412.00	109,920,412.00
<b>Payments for operating expenses</b>			
Compensation of Employees	2	1,558,600.00	
Use of goods and services	3	1,711,543.30	
Committee Expenses	4	2,704,297.00	
Transfers to Other Government Units	5	66,450,000.00	
Other grants and transfers	6	28,634,683.00	
Social Security Benefits	7	28,800.00	100,913,923.00
<b>Adjusted for:</b>			
Adjustments during the year			-
<b>Net cashflow from operating activities</b>			<b>9,006,489.00</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets		-	
Acquisition of Assets		-	
<b>Net cash flows from Investing Activities</b>			<b>-</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>		-	<b>-</b>
<b>NET INCREASE/ IN CASH AND CASH EQUIVALENT</b>			
Cash and cash equivalent at BEGINNING of the year	10	1,869,897.00	1,869,897.00
Cash and cash equivalent at END of the year			<u><u>10,702,386.00</u></u>

  
 .....  
**John Loisa Lemayian**  
 Chairman - CDFC

  
 .....  
**Elvirah Kebaya**  
 Fund Account Manager

**KAJIADO CENTRAL CONSTITUENCY DEVELOPMENT FUND**  
**BOX 550 – KAJIADO**

**FINANCIAL YEAR: FEBRUARY 2015.**

NO	ITEM DESCRIPTION	MAKE	SERIAL NO. / REGISTRATION NO.	YEAR OF PURCHASE	PURCHASE COST	CONDITION
1	PAPER PUNCH MACHINE		CDF / MACH/145/001	2007	200	FAIR
2	STAPLER MACHINE		CDF / STAP/145/001	2007	200	FAIR
3	POWER COMPUTER BACK		CDF/UPS 145/001	2010	0	FAIR
4	(i) COMPUTER	DELL	CDF /COMP/145/001	2010	76,000	GOOD
	(ii) COMPUTER	DELL	CDF /COMP/145/002	2010	76000	
5	POWER COMP BACK UPS	DELL	CDF/UPS/145/002-3	2010	0	GOOD
6	LAPTOP	TOSHIBA	CDF/LAP/145/001	2010	48,000	GOOD
7	PRINTER	HP LASER JET 1020	CDF/PRIN/145/001	2010	0	FAIR
8	PRINTER	HP LASER JET P2055d	CDF/PRIN/145/002		0	GOOD
9	CDF OFFICE		CDF/OFF/145/001	2008/09 -11/12	0	COMPLETE & IN USE
10	CAMERA	SONY	CDF/CAM/145/001	2010	0	GOOD
11	COMPUTER MONITOR	HP	CDF/COMP/145/003	2010	0	GOOD
12	COMPUTER CPU	HP	CDF/CPU/145/003	2010	0	GOOD
13	COMPUTER POWER BACK - UPS	HP	CDF/BACK-UPS/145/003	2010	0	GOOD
14	COMPUTER MOUSE	HP	CDF/MOUSE/145/001	2010	0	GOOD
15	COMPUTER CPU	DELL	CDF/CPU/145/001 - 2	2010	0	GOOD
16	KEYBOARD	HP	CDF/KYB/145/001	2010	0	GOOD
17	COMPUTERS SPEAKER	HP	CDF/SPEAKER/145/001	2010	0	GOOD
	LINK CHAIR 4PAX YA25 (F157)		CDF/CHAIR/145/001 CDF/CHAIR/145/002	2011	120,000	GOOD

			CDF/CHAIR/145/003					
18	COFFEE TABLE C19 (F121)		CDF/TABLE/145/001	2011		25,000	GOOD	
19	OFFICE EXE CHAIR 612		CDF/EXE CHAIR/145/001 CDF/EXE CHAIR/145/002 CDF/EXE CHAIR/145/003 CDF/EXE CHAIR/145/004 CDF/EXE CHAIR/145/005 CDF/EXE CHAIR/145/006	2011		89,370	GOOD	
20	OFFICE EXE CHAIR 609		CDF/EXE CHAIR/145/001 CDF/EXE CHAIR/145/002 CDF/EXE CHAIR/145/003	2011		55,485	GOOD	
21	EX H/LEATHER OFFICE CHAIR MA-8078		CDF/H/LEATHER/145/001	2011		24,995	GOOD	
22	OFFICE HB CHAIR MA 8200		CDF/HB CHAIR/145/001	2011		14,500	GOOD	
23	VISITOR EXE CHAIR UF 006 (47)		CDF/VISITOR CHAIR/145/001 CDF/VISITOR CHAIR/145/002 CDF/VISITOR CHAIR/145/003 CDF/VISITOR CHAIR/145/004 CDF/VISITOR CHAIR/145/005 CDF/VISITOR CHAIR/145/006 CDF/VISITOR CHAIR/145/007 CDF/VISITOR CHAIR/145/008 CDF/VISITOR CHAIR/145/009 CDF/VISITOR CHAIR/145/010 CDF/VISITOR CHAIR/145/011 CDF/VISITOR CHAIR/145/012 CDF/VISITOR CHAIR/145/013 CDF/VISITOR CHAIR/145/014 CDF/VISITOR CHAIR/145/015	2011		95,925	GOOD	
24	VISISTORS EXE CHAIR 225(F57)		CDF/VISITOR CHAIR/145/001 CDF/VISITOR CHAIR/145/002 CDF/VISITOR CHAIR/145/003 CDF/VISITOR CHAIR/145/004 CDF/VISITOR CHAIR/145/005	2011		71,960	GOOD	

			CDF/VISITOR CHAIR/145/006 CDF/VISITOR CHAIR/145/007 CDF/VISITOR CHAIR/145/008					
25	OFFICE TABLE EXE 18C05 1.8MTS (F3)		CDF/TABLE EXE/145/001	2011		54,995	GOOD	
26	OFFICE TABLE EXE 32C13 3.2MTS (F3)		CDF/TABLE EXE/145/001	2011		160,995	GOOD	
27	EXE OFFICE TABLE 16C65 (F3)		CDF/EXE TABLE/145/001 CDF/EXE TABLE/145/002 CDF/EXE TABLE/145/003	2011		134,985	GOOD	
28	OFFICE EXE HIGH (53) BACK CHAIR UF		CDF/EXE HIGH/145/001 CDF/EXE HIGH/145/002 CDF/EXE HIGH/145/003 CDF/EXE HIGH/145/004 CDF/EXE HIGH/145/005	2011		37,475	GOOD	
29	BOOK CABINET EXE 4DR PH314 (F3)		CDF/CABINET/145/001	2011		43,995	GOOD	
30	OFFICE TABLE ID1680 (44)		CDF/TABLE/145/001 CDF/TABLE/145/002 CDF/TABLE/145/003	2011		32,519.02	GOOD	
31	CABINET SWINGING DOOR ID888W(4)		CDF/CABINET/145/001 CDF/CABINET/145/002	2011		20,101.20	GOOD	
32	PEDESTAL FIXED 4DRW IDFP- 4D (44)		CDF/PEDESTAL/145/001 CDF/PEDESTAL/145/002 CDF/PEDESTAL/145/003	2011		22,200	GOOD	
33	SIDE RET TAB W/OPEN SHELF ID1045		CDF/RET TAB/145/001 CDF/RET TAB/145/002 CDF/RET TAB/145/003	2011		19,500	GOOD	
34	CREDENZA PH03 6DR (F3)		CDF/CREDENZA/145/001	2011		48,995	GOOD	
35	BOOK CABINET PH-306 2DR (F3)		CDF/CABINET/145/001 CDF/CABINET/145/002 CDF/CABINET/145/003 CDF/CABINET/145/004 CDF/CABINET/145/005	2011		91,980	GOOD	

36	CONFERENCE TABLE EXE PH303 4MTS		CDF/CON TABLE/145/001	2011		117,995	GOOD
37	FILING CABINET - WITH BAR (ASH)		CDF/CABINET/145/001 CDF/CABINET/145/002	2011		35,000	GOOD
38	OFFICE SOFA 1+1+3 F02(F57)		CDF/SOFA/145/001	2011		86,995	GOOD
39	RECEPTION TBL A003 2MTS (FEN)		CDF/RECEPTION TBL/145/001	2011		57,000	GOOD
40	CDF Office		CDF/OFFICE/145/001				
41	CDF VEHICLE	TOYOTA 4x4 DOUBLE CAB	CDF/VEHICLE/145/001	30/06/2011		4,294,195.24	IN GOOD CONDITION
42	PHOTOCOPIER	KYOCERA Taskalfa 180	S/N - QLM1441615 CDF/SCANNER/145/001	23/10/2012		105,000	GOOD
43	SCANNER	CDF	S/N CN33WH16C	2012		0	GOOD
44	TENDER BOX	N/A	CDF/TENDERBOX/184/001	04/03/2014		10,000	GOOD
45	ORANGE MODEM	N/A	CDF/MODEM/184/001	April 2014		5,000	GOOD
46	ORANGE ROUTER	N/A	CDF/ROUTER/184/001	April 2014		10,000	GOOD
47	FLASH DISK	N/A	CDF/DISK/184/001	April 2014		2,500	GOOD
48	TRASCEND HARD DISK 320 GB	450920 2613	CDF/DISK/184/002	April 2014		8,000	GOOD
49	Box fan	0000965	CDF/FAN/184/001	October 2014		1,995	FAIR