

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
CONSTITUENCIES DEVELOPMENT FUND-  
HAMISI CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE 2014

*Paper laid*  
*By Hon. K. Ote Alen*  
*(Mombasa Party MP)*  
*Wed. 18.11.2015 (pm)*  
*Mmm*



# REPUBLIC OF KENYA

Telephone: +254-20-342330  
Fax: +254-20-311482  
E-mail: [oag@oagkenya.go.ke](mailto:oag@oagkenya.go.ke)  
Website: [www.kenao.go.ke](http://www.kenao.go.ke)



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND- HAMISI 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 - Hamisi Constituency set out on pages 5 to 22, which comprise the statement of financial assets and liabilities as at 30 June 2014 and the statement of receipts and payments, summary statement of appropriation 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 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 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 audit 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 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 and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and comply with the Constituencies Development Fund Act, 2013.

### **Other Matter**

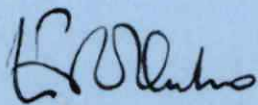
#### **1. Under Expenditure**

Hamisi CDF had an approved Budget of Kshs.127,866,041.15 for the year ended 30 June 2014. However, the Fund spent Kshs.84,435,119.65 against a budget of Kshs.127,866,041.15 resulting in an unexplained under expenditure of Kshs.43,430,922.50 approximately 34% of the total budget. The low budget absorption denies the constituents the required and planned service delivery. It is not clear how Hamisi CDF committee intends to fully utilize the budget provided.

#### **2. 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 Hamisi Constituency Development Fund is doubtful. My opinion is not qualified in respect to the above matters.



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

**Nairobi**

**19 August 2015**



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



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## CONSTITUENCIES DEVELOPMENT FUND – HAMISI

### 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)

HAMISI CONSTITUENCY  
DEVELOPMENT FUND  
P.O. BOX 262  
KAIMOSI

**Prepared By:**

Chairman RAJABU MWONDI Signature [Signature] Date 30/9/14

Fund Account Manager [Signature] Signature [Signature] Date.....  
SILVERIUS WAKOLI

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

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HAMISI CONSTITUENCY  
DEVELOPMENT FUND  
P.O. BOX 262  
KAIMOSI

# CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY

## Reports and Financial Statements

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

### I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

#### (a) Background information

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

#### (b) Key Management

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

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

#### (c) Fiduciary Management

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

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Silverius Wakoli
3.	District Accountant	Philemon Njiri

#### (d) Fiduciary Oversight Arrangements

List the CDFC as gazetted

- 1) Mr. Wellington Rajab Mwondi – Chairman
- 2) The Deputy County Commissioner – Hamisi
- 3) The Fund Account Manager – Hamisi
- 4) Mr. Collins Ayugu – Member
- 5) Mr. Patrick Mulanda Lime – Member
- 6) Mr. Stephen Buleemi – Member
- 7) Mr. Samuel Kiplagat – Member
- 8) Mrs. Violet Muhembi – Member
- 9) Mrs. Rachel Lusiji – Member
- 10) Mrs. Elisheba Muhonja - Member

#### (e) Entity Headquarters

Provide box and physical address of the constituency CDF office

P.O. Box 82, Kaimosi  
Shamakhokho Ass. County Commissioner's ground,  
Chavakali – Kapsabet Highway,  
Kaimosi, KENYA

HAMISI CONSTITUENCY  
DEVELOPMENT FUND  
P.O. BOX 262  
KAIMOSI

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

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**(f) Entity Contacts**

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

Mobile: 0722-483766

E-mail: cdfhamisi@cdf.go.ke

Website: www.cdfhamisi.go.ke

**(g) Entity Bankers**

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

1. Kenya Commercial Bank  
Mbale, branch  
A/C No. 1102380598  
Box 1123-50300, Maragoli. Kenya

**(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

HAMISI CONSTITUENCY  
DEVELOPMENT FUND  
P.O. BOX 262  
KAIMOSI

# CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY

## Reports and Financial Statements

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

### 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.

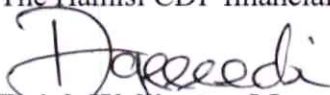
The Fund Account Manager in charge of the Hamisi CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility 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.

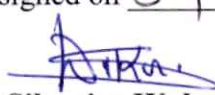
The Fund Account Manager in charge of the Hamisi CDF accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Hamisi 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 Hamisi 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 Hamisi 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 Hamisi CDF financial statements were approved and signed on 30/9/2014.

  
**Rajab Wellington Mwondi**  
Chairman - CDFC

  
**Silverius Wakoli**  
Fund Account Manager

CONSTITUENCIES DEVELOPMENT FUND  
P.O. BOX 2552  
KAIMOI

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

**I. STATEMENT OF RECEIPTS AND PAYMENTS**

I. NOTES TO THE FINANCIAL STATE	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	127,866,041.15	
Proceeds from Sale of Assets	2	-	0
Other Receipts	3	-	xxx
<b>TOTAL RECEIPTS</b>		<b>127,866,041.15</b>	<b>XXX</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	1,104,562.80	xxx
Use of goods and services	5	1,405,619.95	xxx
Committee meeting allowances	6	5,350,600.00	xxx
Transfers to Other Government Units	7	45,500,000.00	xxx
Other grants and transfers	8	31,027,535.90	xxx
Social Security Benefits	9	46,800.00	xxx
Acquisition of Assets	10	-	xxx
Other Payments	11	-	xxx
<b>TOTAL PAYMENTS</b>		<b>84,435,118.65</b>	<b>xxx</b>
<b>SURPLUS/DEFICIT</b>		<b>43,430,922.50</b>	<b>xxx</b>

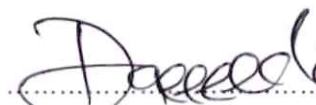
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The constituency financial statements were approved on 30/9 2014 and signed by:



.....  
Fund Account MANAGER

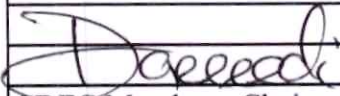
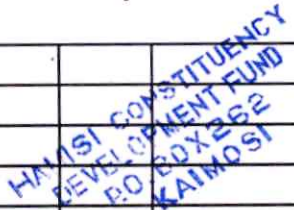

DATE,

HAMISI CONSTITUENCY  
DEVELOPMENT FUND  
P.O. BOX 262  
KAIMOSI



.....  
CHAIRMAN CDFC

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

<b>II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES</b>				
	<b>Note</b>	<b>2013-2014</b>	<b>2012-2013</b>	
		<b>Kshs</b>	<b>Kshs</b>	
<b>FINANCIAL ASSETS</b>				
<b>Cash and Cash Equivalents</b>				
Bank Balances ( as per the cash book)	12	43,430,922.50	xxx	43,430,922.50
Cash Balances (sale of tenders,hire of grader)	13	xxx	xxx	
Outstanding Imprests	14	xxx	xxx	
Cash Equivalents ( eg sale of tender doc held in bankers cheque )	15	xxx	xxx	
				-
<b>TOTAL FINANCIAL ASSETS</b>		<b>43,430,922.50</b>	<b>xxx</b>	<b>43,430,922.50</b>
<b>REPRESENTED BY</b>				
Fund balance b/fwd 1st July...	16	43,430,922.50	xxx	43,430,922.50
Surplus/Defict for the year ( from stm of receipt & expenditure		-	xxx	-
Prior year adjustments	17	xxx	xxx	-
<b>NET LIABILITIES</b>		<b>43,430,922.50</b>	<b>xxx</b>	<b>43,430,922.50</b>
<p>The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The constituency financial statements were approved on 30/9/2014 and signed by:</p>				
 CDFC Member - Chairman				 Fund Account Manager

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

<b>III STATEMENT OF CASHFLOW</b>				
<b>Receipts for operating Activities</b>				
Transfers from the CDF Board	<b>1</b>	127,866,041.15		xxx
Other Revenues	<b>3</b>	-	127,866,041.15	xxx
<b>Payments for operating expenses</b>				
Compensation of Employees	<b>4</b>	1,104,562.80		xxx
Use of goods and services	<b>5</b>	1,405,619.95		xxx
Committee Expenses	<b>6</b>	5,350,600.00		xxx
Transfers to Other Government Units	<b>7</b>	45,500,000.00		xxx
Other grants and transfers	<b>8</b>	31,027,535.90		xxx
Social Security Benefits	<b>9</b>	46,800.00		xxx
Other Expenses	<b>11</b>	-	84,435,118.65	xxx
<b>Adjusted for:</b>				
Adjustments during the year			-	xxx
<b>Net cashflow from operating activities</b>			<b>43,430,922.50</b>	<b>xxx</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>				
Proceeds from Sale of Assets	<b>2</b>	-		xxx
Acquisition of Assets	<b>10</b>	-		xxx
<b>Net cash flows from Investing Activities</b>			<b>-</b>	<b>xxx</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>				
<b>Net cash flow from financing activities</b>			<b>-</b>	<b>xxx</b>
<b>NET INCREASE/ IN CASH AND CASH EQUIVALENT</b>			<b>-</b>	<b>xxx</b>
Cash and cash equivalent at BEGINNING of the year	16		2,619.15	xxx
<b>Cash and cash equivalent at END of the year</b>			<b>43,430,922.50</b>	<b>xxx</b>

## **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**

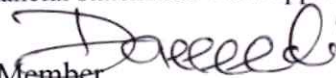
Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account 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 include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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

**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=c-d	f=d/c %
Compensation of Employees	1,429,262.40	-	1,429,262.40	1,104,562.80	324,699.60	77.28%
Use of goods and services	2,830,837.00	-	2,830,837.00	1,405,619.95	1,425,217.05	49.65%
Committee Members Expenses	5,570,077.36	-	5,570,077.36	5,350,600.00	219,477.36	96.06%
Transfers to Other Government Units	69,282,759.00	-	69,282,759.00	45,500,000.00	23,782,759.00	65.67%
Other grants and transfers	48,705,105.39	-	48,705,105.39	31,027,535.90	17,677,569.49	63.70%
Social Security Benefits	48,000.00	-	48,000.00	46,800.00	1,200.00	97.50%
Acquisition of Assets		-	-	-	-	
Finance Costs, including Loan Interest		-	-	-	-	
Repayment of principal on Domestic and foreign borrowing		-	-	-	-	
Other Payments			-		-	
<b>TOTALS</b>	<b>127,866,041.15</b>	<b>-</b>	<b>127,866,041.15</b>	<b>84,435,118.65</b>	<b>43,430,922.50</b>	<b>66.03%</b>

The constituency financial statements were approved on 30/9/2014 and signed by:

WDFC Chairman- Member 

**HAMISI CONSTITUENCY  
DEVELOPMENT FUND  
P.O. BOX 262  
KAIMOSI**

  
Fund Accounts Manager

SIGNIFICANT

## **VI. SIGNIFICANT ACCOUNTING POLICIES**

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

### **e) 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.

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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.

### **f) 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.

### **g) 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.

### **h) 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 include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

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

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*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**i) 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.

**j) 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.

**k) Comparative figures**

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

**l) 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 – HAMISI CONSTITUENCY**

**Reports and Financial Statements**

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

<b>VII. NOTES TO THE FINANCIAL STATEMENTS</b>				
<b>GFS CODES</b>				
<b>1330400</b>	<b>1 TRANSFERS FROM CDF BOARD</b>			
		<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
		CASH BOOK BALANCE AS AT 30TH JUNE, 2013	2,619.15	
<b>1330407</b>	Normal Allocation	<b>AIE NO. A711927</b>	47,180,624.00	0
		<b>AIE NO. A709883</b>	2,000,000.00	0
		<b>AIE NO. A735768</b>	38,341,399.00	0
		<b>AIE NO. A750123</b>	40,341,399.00	0
<b>1330408</b>	Conditional grants	Nil	NIL	
		<b>TOTAL</b>	<b>127,866,041.15</b>	<b>0</b>
<b>3510000</b>	<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSET</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
<b>3510202</b>		Receipts from the Sale of Buildings	-	
<b>3510601</b>		Receipts from the Sale of Vehicles and Transport Equipment	-	0
<b>3510801</b>		Receipts from the Sale Plant Machinery and Equipment	-	
<b>3510803</b>		Receipts from the Sale of office and general equipment	-	
		<b>Total</b>	<b>-</b>	<b>0</b>
<b>1400000</b>	<b>3 OTHER REVENUES</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	<b>1410107</b>	Interest Received	-	0
	<b>1410405</b>	Rents	-	0
	<b>1420601</b>	Sale of tender documents	-	0

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**

**Reports and Financial Statements**

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

	1450207	Other Receipts Not Classified Elsewhere	-	0
		<b>Total</b>	-	<b>0</b>
<b>2110000</b>	<b>4 COMPENSATION OF EMPLOYEES</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2110201	Basic wages of contractual employees	1,104,562.80	0
	2110202	Basic wages of casual labour	-	
		<b>Personal allowances paid as part of salary</b>		
	2110301	House allowance	-	0
	2710120	Payment of gratuity		
	2110314	Transport allowance	-	0
	2110320	Leave allowance	-	0
	2110326	Other personnel payments		0
		<b>Total</b>	<b>1,104,562.80</b>	<b>0</b>
<b>2200000</b>	<b>5 USE OF GOODS AND SERVICES</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2210100	Utilities, supplies and services		
		Water		
		Electricity		
	2210104	Office rent		
	2210200	Communication, supplies and services		
	2210300	Domestic travel and subsistence		
	2210500	Printing, advertising and information supplies & services		
	2210600	Rentals of produced assets		
	2210700	Training expenses		
	2210800	Hospitality supplies and services		
	2210900	Insurance costs		
	2211000	Specialised materials and services		
	2211100	Office and general supplies and services	1,405,619.95	
	2211200	Fuel ,oil & lubricants		
	2211300	Other operating expenses		
	2220100	Routine maintenance – vehicles and other transport equipment		
	2220200	Routine maintenance – other assets		
		<b>Total</b>	<b>1,405,619.95</b>	<b>xxx</b>

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**

**Reports and Financial Statements**

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

<b>2210800 6 COMMITTEE EXPENSES</b>				
		<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2210802	Other committee expenses	1,970,300.00	
	2210809	Committee allowance	3,380,300.00	Xx
				Xx
			-	
			-	Xx
			-	Xx
			-	
		<b>TOTAL</b>	<b>5,350,600.00</b>	<b>Xx</b>
<b>2630200 7 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>				
		<b>Description</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2630204	Transfers to primary schools	19,200,000.00	
	2630205	Transfers to secondary schools	17,900,000.00	xx
	2630206	Transfers to Tertiary institutions	450,000.00	
	2630207	Transfers to Health institutions	7,950,000.00	
				xx
		<b>TOTAL</b>	<b>45,500,000.00</b>	<b>xx</b>
<b>2640000 8 OTHER GRANTS AND OTHER PAYMENTS</b>				
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2640101	Bursary –Secondary	8,674,000.00	xx
	2640102	Bursary –Tertiary	4,204,000.00	
	2640104	Bursary-Special schools	143,017.00	
	2640105	Mocks & CAT	1,430,000.00	
	2640504	Water	1,200,000.00	xx
	2640505	Agriculture	100,000.00	
	2640505	food security	-	xx
	2640506	Electricity	2,271,000.00	
	2640507	Security	2,900,000.00	
	2640508	Roads	4,851,838.90	
	2640509	Sports	-	

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**

**Reports and Financial Statements**

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

	2640510	Environment	-	
	2640200	Emergency Projects	5,253,680.00	
		<b>Total</b>	<b>31,027,535.90</b>	<b>xx</b>
<b>2120000</b>	<b>9 SOCIAL SECURITY BENEFITS</b>			
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	2120101	Employer contribution to NSSF	46,800.00	xx
		<b>Total</b>	<b>46,800.00</b>	<b>xx</b>
<b>3100000</b>	<b>10 ACQUISITION OF ASSETS</b>			
		<b>Non Financial Assets</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
	3110102	Purchase of Buildings	xx	xx
	3110202	Construction of Buildings	xx	xx
	3110302	Refurbishment of Buildings	xx	xx
	3110701	Purchase of Vehicles	xx	xx
	3110704	Purchase of Bicycles & Motorcycles		
	3110801	Overhaul of Vehicles	xx	xx
	3111001	Purchase of Office furniture and fittings	xx	xx
	3111002	Purchase of computers ,printers and other IT equipments	xx	xx
	3111005	Purchase of photocopier	xx	xx
	3111009	Purchase of other office equipments	xx	xx
	3111112	Purchase of soft ware	xx	xx
	3130101	Acquisition of Land	xx	xx
		<b>Total</b>	-	xx
	<b>11</b>	<b>Other Payments</b>	-	0
	<b>12 Bank Balances (cash book bank balance)</b>			
		<b>Name of Bank, Account No. &amp; currency</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
		<i>KCB Bank, Mbale Branch, A/C No. 1102380598</i>	43,430,922.50	xxx
			xxx	xxx
		<b>Total</b>	<b>43,430,922.50</b>	<b>xxx</b>

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**

**Reports and Financial Statements**

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

<b>13 CASH IN HAND)</b>					
				<b>2013 - 2014</b>	<b>2012 - 2013</b>
				<b>Kshs</b>	<b>Kshs</b>
		Sale of tender		xxx	xxx
		Hire of graders		xxx	xxx
		Hire of hall		xxx	xxx
		Other receipts (specify)		xxx	xxx
		<b>Total</b>		<b>xxx</b>	<b>xxx</b>
<i>[Provide cash count certificates for each]</i>					
<b>14 OUTSTANDING IMPRESTS</b>					
		<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	
			<b>Kshs</b>	<b>Kshs</b>	
		<i>Name of Officer</i>	xxx	xxx	
		<i>Name of Officer</i>	xxx	xxx	
		<i>Name of Officer</i>	xxx	xxx	
		<i>Name of Officer</i>	xxx	xxx	
		<i>Name of Officer</i>	xxx	xxx	
		<i>Name of Officer</i>	xxx	xxx	
		<b>Total</b>			
<b>15 Cash equivalents (short-term deposits)</b>					
		<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount in foreign currency</b>	<b>Exchange rate</b>	
		<i>Sale of tender docs held in banker chq</i>	xxx	xxx	
		<i>Describe the nature of deposit</i>	xxx	xxx	
		<i>Describe the nature of deposit</i>	xxx	xxx	
		<i>Describe the nature of deposit</i>	xxx	xxx	
		<b>Total</b>			
<b>16 BALANCES BROUGHT FORWARD</b>					
				<b>2013 - 2014</b>	<b>2012 - 2013</b>
				<b>Kshs</b>	<b>Kshs</b>
		Bank accounts		xxx	-

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**

**Reports and Financial Statements**

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

		Cash in hand	xxx	-
		Cash equivalents (short-term deposits)	xxx	-
		Imprest	xxx	-
		<b>Total</b>	xxx	-
		<i>[Provide short appropriate explanations as necessary]</i>		
	17	<b>PRIOR YEAR ADJUSTMENTS</b>		
			<b>2013 - 2014</b>	<b>2012 - 2013</b>
			<b>Kshs</b>	<b>Kshs</b>
		Bank accounts	xxx	-
		Cash in hand	xxx	-
		Cash equivalents (short-term deposits)	xxx	-
		Imprest	xxx	-
		<b>Total</b>	xxx	-
	18	<b>OTHER DISCLOSURES</b>		
			Annex attached below	
		<b>18.1 FIXED ASSET REGISTER</b>		
		<b>18.2 RECEIVABLES FROM BOARD &amp; OTHER RECEIVABLES</b>		
		AIE NO. A711927	47,180,624.00	
		AIE NO. A709883	2,000,000.00	
		AIE NO. A735768	38,341,399.00	
		AIE NO. A750123	40,341,399.00	
		<b>18.3 PAYABLES</b>	84,435,118.65	
		<b>18.4 FUNDS DUE TO PROJECTS</b>	84,435,118.65	
		<b>18.5 DISBURSEMENTS FROM THE BOARD</b>		
		AIE NO. A711927	47,180,624.00	
		AIE NO. A709883	2,000,000.00	
		AIE NO. A735768	38,341,399.00	
		AIE NO. A750123	40,341,399.00	

**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**

**Reports and Financial Statements**

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

**18.1 FIXED ASSET REGISTER**

**HAMISI CONSTITUENCY DEVELOPMENT FUND OFFICE**

**FIXED ASSET REGISTER AS AT 30TH JUNE 2014**

**REGION: WESTERN**

**COUNTY: VIHIGA**

**CONSTITUENCY: HAMISI**

**CONSTITUENCY CODE: 167**

NO.	ITEMS	QUALITY	ASSET NO.	SERIAL NUMBER	MODEL / MANUFACTURER	WARANTY	ASSET COST (KSH)	ACQU. DATE	LOCATION	CONDITION	SERVICEABLE/ UNSERVICEABLE
1	Computer Stands	1	CDC/167/FF/077	N/A	Wooden	N/A	16,250	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/078	N/A	Wooden	N/A	16,250	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
2	Computers	1	CDC/167/OE/007		hp	1 YR	56,000	2011	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/OE/008			1YR	56,000	2011	Shamakhokho CDF Office	BROKEN DOWN	UNSERVICEABLE
3	Computer Printers	1	CDC/167/OE/010	VNHTB8RGF4	3-in - 1 copier machine	1YR	89,800	2010	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/OE/011	CNGJG43888	hp P2055d	1YR		2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/OE/014	CN7411N1ZG	hp D1360	1YR	8,500	2007	Shamakhokho CDF Office	BROKEN DOWN	UNSERVICEABLE
4	Monitor	1	CDC/167/OE/012	3CQ9523WTL	Hp Compact LE1711	1YR	7,000	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/OE/013	HP LE1711	hp	1YR	7,000	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
5	Plain Paper Fax	1	CDC/167/OE/009	PNGT1983ZA	Panasonic KXFP711	1 YR	24,500	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE
6	Black Box (Wireless Support Fax)	1	CDC/167/OE/015	RR6RSA1081001268	HUAWEI ETS1229	1 YR	17,500	2009	Shamakhokho CDF Office	GOOD	SERVICEABLE
7	Paper Punch	1	CDC/167/OE/001	N/A	N/A	N/A	300	2005	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/OE/002	DP-520	KANGAROO	N/A	300	2005	Shamakhokho CDF Office	BROKEN DOWN	UNSERVICEABLE



## CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY

### Reports and Financial Statements

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

8	Stapler Machine	1	CDC/167/OE/003	N/A	N/A	1 YR	9,250	2012	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/OE/004	N/A	N/A	1 YR	450	2005	Shamakhokho CDF Office	GOOD	SERVICEABLE
9	Calculator	1	CDC/167/OE/005	CASIO	CASIO	1 YR	1,350	2006	Hamisi CDF Office	GOOD	SERVICEABLE
10	Typewriter	1	CDC/167/OE/006	SPP2-51569	SPP	1 YR	15,000	2005	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/OE/016	N/A	N/A	N/A	15,000	2005	Hamisi CDF Office	BROKEN DOWN	UNSERVICEABLE
11	Laptop	1	CDC/167/OE/017	HP 00426-OEM-8992662-00497	HP 635	1 YR	29,000	2010	Hamisi CDF Office	GOOD	SERVICEABLE
11		1	N/A	HP5CB41021PG	FOY79EA#BH5	1 YR	29,000	2010	Hamisi CDF Office	GOOD	SERVICEABLE
12	UPS Backup	1	CDC/167/OE/018	40121390907	WRA-600AP	1 YR	7,500	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
13	Camera	1	CDC/167/OE/019	Sony	4094107	1 YR	19,500	2010	Shamakhokho CDF Office	BROKEN DOWN	UNSERVICEABLE
14	CDF Office	1	CDC/167/OE/020	N/A	N/A	N/A	≥ 3.5M	2007	Shamakhokho DO's ground	COMPLETE	IN USE
15	Landrover	1	CDC/167/OE/021	GKA 765S		1 YR	4,419,770	2009	Shamakhokho DO's ground	BROKEN DOWN	UNSERVICEABLE
16	Office Tables without drawers	1	CDC/167/FF/001	N/A	Wooden	N/A	2,500	2005	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/002	N/A	Wooden	N/A	2,500	2005	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/003	N/A	Wooden	N/A	2,500	2005	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/004	N/A	Wooden	N/A	2,500	2005	Shamakhokho CDF Office	GOOD	SERVICEABLE
17	Timber office Chairs without arms	1	CDC/167/FF/005	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/006	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/007	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/008	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/009	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/010	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/011	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE



# CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY

## Reports and Financial Statements

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

		1	CDC/167/FF/012	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/013	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/014	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/015	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/016	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/017	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/018	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/019	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/020	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/021	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/022	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/023	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
		1	CDC/167/FF/024	N/A	Wooden	N/A	300	2005	Hamisi CDF Office	FAIRLY GOOD	SERVICEABLE
18	Office Tables with drawers	1	CDC/167/FF/025	N/A	Wooden	N/A	5,000	2006	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/026	N/A	Wooden	N/A	5,000	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE
19	Book/ Document shelves	1	CDC/167/FF/027	N/A	Wooden	N/A	5,000	2006	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/028	N/A	Wooden	N/A	5,000	2006	Hamisi CDF Office	GOOD	SERVICEABLE
20	Office Chairs with arms	1	CDC/167/FF/029	N/A	Wooden	N/A	9,000	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/030	N/A	Wooden	N/A	9,000	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE
21	Executive Office Chair	1	CDC/167/FF/031	N/A	Wooden	N/A	22,000	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE
22	Executive Office Desk	1	CDC/167/FF/032	N/A	Wooden	N/A	38,000	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE
23	Office steel cabinets	1	CDC/167/FF/033	N/A	Ashut	N/A	10,000	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/034	N/A	Ashut	N/A	10,000	2007	Shamakhokho CDF Office	GOOD	SERVICEABLE



**CONSTITUENCIES DEVELOPMENT FUND – HAMISI CONSTITUENCY**

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

24	Boardroom Chairs	1	CDC/167/FF/035	N/A	Wooden	N/A	750	2008	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/036	N/A	Wooden	N/A	750	2008	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/037	N/A	Wooden	N/A	750	2008	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/038	N/A	Wooden	N/A	750	2008	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/039	N/A	Wooden	N/A	750	2008	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/040	N/A	Wooden	N/A	750	2008	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/041	N/A	Wooden	N/A	750	2008	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/042	N/A	Wooden	N/A	750	2008	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/043	N/A	Wooden	N/A	750	2008	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/044	N/A	Wooden	N/A	750	2008	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/045	N/A	Wooden	N/A	750	2008	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/046	N/A	Wooden	N/A	750	2008	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/047	N/A	Wooden	N/A	750	2008	Hamisi CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/048	N/A	Wooden	N/A	750	2008	Hamisi CDF Office	GOOD	SERVICEABLE
25	Boardroom Tables	1	CDC/167/FF/050	N/A	Wooden	N/A	3,000	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/051	N/A	Wooden	N/A	3,000	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/052	N/A	Wooden	N/A	3,000	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/053	N/A	Wooden	N/A	3,000	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/054	N/A	Wooden	N/A	3,000	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/055	N/A	Wooden	N/A	3,000	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/056	N/A	Wooden	N/A	3,000	2008	Shamakhokho CDF Office	GOOD	SERVICEABLE
26	Boardroom Chairs Catalina	1	CDC/167/FF/057	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE
		1	CDC/167/FF/058	N/A	Wooden	N/A	3,800	2010	Shamakhokho CDF Office	GOOD	SERVICEABLE