

# ASSET AND LIABILITY MANAGEMENT

REPORTING REGISTERS AND TEMPLATES

NATIONAL TREASURY AND PLANNING

JULY, 2020

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# ASSET AND LIABILITY REGISTERS TEMPLATES

## Guidance

### General

Mode of acquisition - mode of acquisition may be through purchase, transfer, donation etc

### Standard register

The standard asset register can be used for several classes of assets including Office equipment, ICT/Computer equipment, Furniture, fittings & Equipment, plant & Machinery and, portable and attractive items. A separate sheet should be maninatiend for each specific class of assets e.g office equipment)

### Land register

Polygon under the land register refers to the GPS readings of the four corners of a plot of land

Encumbrances under the land register refers to any caveats placed on a plot of land

Planned / unplanned in the land register refers to whether the plot of land is located in an area that has formal plans or otherwise

### Intangible assets

Intangible assets - Documents of ownership include copyrights, patents for intellectual property; also special access rights for software

## 1. Standard Asset Register

For Office equipment, ICT/Computer equipment, Furniture, fittings & Equipment, plant & Machinery, portable and attractive items - (Open a separate sheet for each category of assets e.g office equipment) Municipality Homa Bay.

	Asset Description	Financed by/ source of funds	Serial number	Tag number	Make & Model	Date of Delivery / installation	PV number	Original Location	Current Location	Replacement Date (if applicable)	Purchase amount	Depreciation rate	Annual depreciation	Accumulated depreciation	Net Book Value	Date of disposal	Disposal value	Responsible officer	Asset condition	Notes
1	EXECUTIVE \CHAIRS	WORLD BANK			HIGH BACK	16/05/2022		MUNICIPALITY	MANAGER OFFICE		MUNICIPAL								Good	
2	Conference Table	World Bank				8/09/2021	0380556	Municipality	Conference Hall		95,000								Good	
3	Orthopedic Chair	World Bank			High Back	8/09/2021	-	Municipality	Managers Office		55,000								Good	
4	Office Desk	World Bank			Secretary Desk														Good	
5	Office Chairs	World Bank			Conference Hall	8/09/2021	-	Municipality	Con Hall		127,992								Good	
6	Waiting Bench (No5).	World Bank			-		-	Municipality	Enforcement		211750								Good	
7	Water TANK	County Gov			5,000 Lts	29/09/2022		Municipal	Municipal Office		32,000.								Good	
8	Bus park	World Bank				24 <sup>th</sup> /08/2022		Municipal	Municipal Office		14,287,555.56								Good	
9	H/Bay Market	W/Bank				27 <sup>th</sup> /05/2022		Municipal	Municipal Office		21,730,981.82.									

Prepared by: Enock Oketch

Designation: \_SCMO\_\_\_ Date—03/07/2023.

Checked by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

2. Motor Vehicle Register

	Vehicle Registration No.	Financed by/ source of funds	Engine No.	Chassis No.	Tag number/	Make & Model	Year of purchase	PV number	Original Location	Current Location	Replacement Date (if applicable)	Amount	Depreciation rate	Annual depreciation	Accumulated depreciation	Net Book Value	Date of disposal	Disposal value	Responsible officer	Asset condition	Notes
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					

Prepared by: \_\_\_\_\_

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#### 4. Buildings Register

	Description/ Name of building	Building ownership	Category (Building or investment property)	Building No.	Institution No.	Nearest town/ Shopping centre	Street	County	L. R. N. o. .	Size of land (ha)	Ownership status (Freehold/ leasehold)	Source of funds	Mode of acquisition	Date of purchase/ Building commissioning (for constructed buildings)	Type of building (Permanent/ temporary)	Designated use	Estimated useful life	No. of floors	Plot Area	Cost of construction/ Valuation	Annual depreciation	Estimated useful life	Accumulated depreciation to date	Net Book value	Annual rental income (for investment property)	Remarks
1																										
2																										
3																										
4																										
5																										



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Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

5. Intangible Assets Register

	<b>Asset description/ Nature of asset</b>	<b>Document of ownership</b>	<b>Acquired from</b>	<b>Cost/ Fair value</b>	<b>Useful life</b>	<b>Annual depreciation/armotisation</b>	<b>Accumulated depreciation/armotisation</b>	<b>Net Book value</b>	<b>Remarks</b>
1									
2									
3									
4									
5									
6									
7									
8									
9									

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Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

6. Stocks/ Consumables Register

	Description of inventory item	Unit e.g piece, Kgs, etc.	Quantity	Unit cost	Total Cost	Responsible officer	Remarks
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							

Prepared by: \_\_\_\_\_

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Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

### 7. Railways Register

	<b>Railway description</b>	<b>Railway ID</b>	<b>Length (Kms)</b>	<b>Date of commissioning</b>	<b>Type of rail</b>	<b>Amenities available</b>	<b>Land registry ID</b>	<b>Useful life</b>	<b>Cost</b>	<b>Annual depreciation</b>	<b>Accumulated depreciation</b>	<b>Net Book value</b>	<b>Remarks</b>
1													
2													
3													
4													
5													
6													
7													
8													
9													

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Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

### 8. Roads Infrastructure Register

	Road description	Road ID	Length (Kms)	Date of commissioning	Type of road e.g. bitumen, earth etc.	Class of road e.g. A,B,C, D etc.	Mode of funding e.g PPP, GoK, external funding etc.	Amenities available	Land registry ID	Useful life	Cost	Annual depreciation	Accumulated depreciation	Net Book value	Remarks
1	Upgrading of c19 Tom Mboya University Road	C19	0.62 Km	6 <sup>th</sup> /June 2021	Bitumen C19	C	World Bank					After 10years		44,321,605.50	In good condition.
2	Upgrading of ABSA Bank Road to	ABSA to St. Pauls Catholic	0.76 KM	14 <sup>th</sup> june 2022	Bitume	C	World Bank					After 10year		52,998,600	In good condition.

	MOH Headquarters.	Church																
3																		
4																		
5																		
6																		

Prepared by: Enock Oketch \_\_\_\_\_ Designation: \_SCMO\_\_\_\_\_ Date: 03/07/2023

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Authorized by: \_\_\_\_\_ Designation: \_\_\_\_\_ Date: \_\_\_\_\_

9. Other Infrastructure Register

	Asset Description	Financed by/ source of funds	Length (if applicable)	Size (e.g. area, production capacity etc.)	Make & Model	Date installation/ Commissioning	PV number	Original Location	Current Location	Installation amount	Depreciation rate	Annual depreciation	Accumulated depreciation	Net Book Value	Date of disposal	Disposal value	Responsible officer	Asset condition	Notes
1																			

2																			
3																			
4																			
5																			
6																			
7																			

Prepared by: \_\_\_\_\_

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Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

10. Biological Assets Register

	<b>Asset description</b>	<b>Category of asset</b>	<b>Unit of measurement (Pieces, acreage etc)</b>	<b>Quantity</b>	<b>Unit cost</b>	<b>Total Cost</b>	<b>Fair value</b>	<b>Useful life of the assets</b>	<b>Annual depreciation</b>	<b>Accumulated depreciation</b>	<b>Net Book value</b>	<b>Remarks</b>
1												
2												
3												
4												

Prepared by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

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Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

11. Subsoil Assets Register

	Asset description	Mineral type (Diamond, gold, copper etc)	Unit of measurement (Pieces, acreage etc)	Quantity			Monetary value			Useful life of the assets	Annual depreciation	Accumulated depreciation	Net Book value	Remarks
				Opening quantity	Additions	Closing quantities	Opening balance	Additions	Closing balance					
1														
2														
3														
4														
5														
6														

Prepared by: \_\_\_\_\_

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Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_



12. Major Maintenance Register

	<b>Asset</b>	<b>Asset Category</b>	<b>Location of asset</b>	<b>Start Date</b>	<b>Expected date of completion</b>	<b>Amount spent to date</b>	<b>Date of transfer to asset category</b>	<b>Amount transferred to asset category</b>	<b>Amount expensed</b>
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									

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Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

13. Work In Progress Register

	Asset Category	Location of asset	Start Date	Expected date of completion	Percentage of completion	Amount spent to date	Commitment in next financial year	Commitment beyond next financial year	Class of assets transferred to	Date of transfer	Amount of WIP transferred	Balance of WIP
1												
2												
3												
4												
5												
6												
7												
8												
9												

Prepared by: \_\_\_\_\_

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Designation: \_\_\_\_\_ Date: \_\_\_\_\_

14. Investments Register (For Investments Other Than Investment Property)

	Nature / type of investments	Institution investment held	Document of ownership	Source of funds	Date of investment	Maturity date	Term/duration of investment	Interest rate applicable to the investment	Quantity	Unit Cost	Initial cost of purchase	Expected interest due on maturity	Maturity value	Name and signature of the officer or employee placing the investment	Remarks
1															
2															
3															
4															
5															
6															

Prepared by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Checked by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

15. Cash Register

	Type of float/ Description	Currency	Source of Funds	Responsible officer	Balance Kshs	Comments
1						
2						
3						
4						
5						
6						

Prepared by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Checked by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

16. Bank Register

	Account name	Account Number	Currency	Type of Account e.g. fixed, current, savings etc.	Name of Bank	Source of Funds	Bank signatories	Balance Kshs	Notes
1									
2									
3									
4									
5									
6									
7									

Prepared by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Checked by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

17. Loans Receivable Register

	Ent ity len t	Location of the loan agreement or other supporting document ation, for example, the file	Effec tive date of lendi ng	Mat uriti y date	Loan dura tion	Pur pose of loan	Int ere st rate (%)	Curr ency of lendi ng	Conv ersio n Rate	Amo unt lent in origin al curre ncy	Amo unt lent in Kshs	Actua l amou nts disbu rsed to date Kshs	Inte rest rec eiv able Ksh s	Oth er char ges Kshs	Tot al rec eiv able Ksh s	Am oun t Rep aid Ksh s	Amou nt Outst andin g Kshs	Com men ts
1																		
2																		
3																		
4																		
5																		
6																		

Prepared by: \_\_\_\_\_

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Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

18. Accounts Receivables Register

	Name of Customer	Items supplied	Department supplied	Responsible officer	Currency	Amount receivable Kshs	Due date of receipt	Number of days outstanding	Remarks
1									
2									
3									
4									
5									
6									
7									

Prepared by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Checked by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

19. Other Receivables Register

	Nature of receivable	Name of Customer	Staff Personal number (where applicable)	Department	Responsible officer	Currency	Amount receivable Kshs	Due date of receipt	Number of days outstanding	Remarks
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										

Prepared by: \_\_\_\_\_

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Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_



20. Imprest Register

	Staff name	Staff Personal number	Department	Imprest warrant No.	Date of issue	Expected date of surrender	Actual date of surrender	Number of days outstanding	Currency	Imprest Amount Kshs	Amount surrendered Kshs	Balance Kshs	Remarks
1													
2													
3													
4													
5													

Prepared by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

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Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

21. Loans Payable Register

	Source of debt i.e. country/ Institution	Type of funding i.e. foreign or domestic, if foreign bilateral or multilateral	Location of the loan agreement or other supporting documentation, for example, the file	Effective date of borrowing	Maturity date	Loan duration	Purpose of loan	Perceived benefits of the loan	Interest rate (%)	Currency of borrowing	Conversion Rate	Amount borrowed in original currency	Amount borrowed in Kshs	Amounts received to date Kshs	Interest payable Kshs	Other charges Kshs	Total payable Kshs	Amount Repaid Kshs	Amount Outstanding Kshs	Remarks	
1																					
2																					
3																					
4																					
5																					

Prepared by: \_\_\_\_\_

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Checked by: \_\_\_\_\_

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Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

22. Contingent Liabilities Register

	<b>Nature of contingent liability</b>	<b>Payable to</b>	<b>Currency</b>	<b>Estimated Amount Kshs</b>	<b>Expected date of payment</b>	<b>Remarks</b>
1						
2						
3						
4						
5						
6						
7						

Prepared by: \_\_\_\_\_

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Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

23. Accruals/ Provisions Register

	Description of accruals or provision	Payable to	Amount Kshs	Due date of payment	Number of days outstanding	Remarks
1						
2						
3						
4						
5						
6						
7						

Prepared by: \_\_\_\_\_

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Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

24. Accounts Payables Register

	Name of Supplier	Items supplied	Department	Responsible officer	Currency	Source of funding	Amount payable Kshs	Due date of payment	Number of days outstanding	Remarks
1										
2										
3										
4										
5										
6										
7										
8										
9										

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Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

25. Pensions Payable Register

	Personal No.	Officer Name	Designation & Job Grade	Department	Date of birth	Date of employment	Date of confirmation	Eligible for pension (Y/N)	Number of complete months	Factor for pension computation	Current annual pay	Pension payable	Ex-gratia payments	Total payment due	Lumpsum payment	Amount outstanding	Monthly pension payable to officer	Remarks	
1																			
2																			
3																			
4																			
5																			

Prepared by: \_\_\_\_\_

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Checked by: \_\_\_\_\_

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Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

26. Other Liabilities Register

	Nature of liability	Payable to	Department	Responsible officer	Currency	Source of funding	Amount payable Kshs	Due date of payment	Number of days outstanding	Remarks
1										
2										
3										
4										
5										
6										
7										

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Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

27. Assets Movement Form

	Date of movement	Asset description	Asset category	Make / Model	Serial No.	Old location	New location	Condition	Movement approved by	Remarks
1										
2										
3										
4										
5										
6										
7										
8										
9										

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Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_



28. Revaluation Schedule

	<b>Asset Class</b>	<b>Last Revaluation</b>	<b>Next Revaluation</b>	<b>Remarks</b>
1	Land			
2	Buildings			
3	Roads & Bridges			
4	Other infrastructure			
5				
6				
7				

Prepared by: \_\_\_\_\_

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Checked by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

29. Losses Register

	<b>Details of the item lost or written off, for example, asset code, description, value</b>	<b>Statement as to the circumstances of the loss, for example, dates, personnel involved, how the loss occurred</b>	<b>Loss category for example theft, destroyed etc.</b>	<b>Corrective action taken;</b>	<b>General ledger account and cost centre codes;</b>	<b>Preparer's name and title</b>	<b>Name and title of the approval officer (must have a losses delegation)</b>
1							
2							
3							
4							
5							
6							

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Authorized by: \_\_\_\_\_ Designation: \_\_\_\_\_ Date: \_\_\_\_\_

30. Guarantees and Indemnities Register

	<b>Nature of the document (guarantee or indemnity or both)</b>	<b>Initial amount involved</b>	<b>Extent of the guarantee or indemnity, i.e. extent of liability</b>	<b>Date of normal expiration</b>	<b>Duration of the document</b>	<b>Current amount of the guaranteed instrument, including any accrued interest or reductions in principal and/or interest.</b>
1						
2						
3						
4						
5						
6						

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Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

31. Lease Register

	<b>Descrip tion of the leased asset</b>	<b>Lease term/ period</b>	<b>Repayment schedule, including the residual value and balloon payments</b>	<b>Present value of minimum or total lease payments</b>	<b>Type of lease, (operati ng or finance lease)</b>	<b>Name and addre ss of the lessor</b>	<b>Name of the officer who approved the lease contract</b>	<b>Nominal rate of interest applied in the lease</b>	<b>Location of the lease agreement, for example, file reference and location.</b>	<b>Remark s</b>
1										
2										
3										
4										
5										
6										
7										

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Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

32. Litigation Register

	File/register number	Insurance reference/claim number (where applicable)	Other party's name	Other party's legal representative	Brief description of the claim	Departmental officer(s)/ agent(s) involved (where applicable)	Date that the file was created	Comment date of the action	Date of the service of writs	Departmental legal representative (panel and non-panel)	Action taken to date	Total estimate of the costs, inclusive of legal and damages	Legal costs (amounts, description and date) incurred to date	Any comments, for example, reference to legal opinions received and other pertinent details	Current status of the claim, for example, claim settled.	Remarks
1																
2																
3																
4																
5																
6																
7																

Prepared by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Checked by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

33. Equipment Sign Out Register

	<b>Name of the borrower</b>	<b>Contact details of the borrower</b>	<b>Description of the item</b>	<b>Asset or attractive item tag number (where applicable) or loan equipment identifier</b>	<b>Date of loan</b>	<b>Signature of the borrower</b>	<b>Date equipment returned</b>	<b>Remarks</b>
1								
2								
3								
4								
5								
6								
7								
8								

Prepared by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Checked by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

34. Asset Transfer Form

Between units/ departments

	Office furniture/ Equipment		IT and Computer Equipment		Current Location and Unit		New Location and Unit		Comments/ reason for the transfer	Signature of transferor (old holder)	Signature of transferee (new holder)
	Description of asset	Tag Number	Description of asset	Tag Number	User	Condition	User	Condition			
1											
2											
3											
4											
5											
6											
7											

Prepared by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Checked by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

35. Asset Handover Form

Name of staff: \_\_\_\_\_

Designation of staff: \_\_\_\_\_

Unit/ Department: \_\_\_\_\_

	<b>Asset Description</b>	<b>Asset code</b>	<b>Serial Number</b>	<b>Location</b>	<b>Comments on the condition of the asset</b>	
1						
2						
3						
4						
5						
6						
7						
8						
9						

Prepared by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Checked by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_



36. Asset Reconciliation Report

	Category of assets	Opening balances - cost			Opening balances - Accumulated depreciation			Asset additions			Asset disposals			Annual depreciation charge			Impairments			Revaluations			Net Book value			
		Asset register	Accounting records	Difference	Asset register	Accounting records	Difference	Asset register	Accounting records	Difference	Asset register	Accounting records	Difference	Asset register	Accounting records	Difference	Asset register	Accounting records	Difference	Asset register	Accounting records	Difference	Asset register	Accounting records	Difference	
1																										
2																										
3																										

Prepared by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Checked by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized by: \_\_\_\_\_

Designation: \_\_\_\_\_ Date: \_\_\_\_\_