REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND LUGARI CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE 2017

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND-LUGARI CONSTITUENCY

AMMENDED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2017

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013. In 2015, the CDF Act of 2013 was declared unconstitutional and a new Act was enacted in 2015, being the National Government Constituencies Development Fund Act, NG-CDF Act, 2015. The National Government Constituencies Development Fund (NG-CDFA) is under the Ministry of Devolution and Planning. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

(b) Key Management

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

i. Constituencies Development Fund Board (NGCDFB)
ii. NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	**Yusuf Mbuno**
2.	A.I.E holder	**Alex Lwamba**
3.	Accountant	**Peter Makanyanga**
4.		

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Lugari Constituency. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND Committee (NGCDFC) for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) LUGARI NGCDF Headquarters

NGCDF Office Building.
P.O Box 700
30106
TARBO.

(f) LUGARI NGCDF Contacts

Telephone: (254) 0720 320 263
E-mail:lugari@NGCDF.go.ke

(g) LUGARI NGCDF Bankers

1. Cooperative Bank of Kenya
   P.O Box 2948-
   Webuye
   ...
   ...

(h) Independent Auditors

Auditor General
Office of the Auditor General
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. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND COMMITTEE (NGCDFC)

It is my pleasure to present to you LUGARI NGCDF's annual report and financial statements for the financial year 2016/2017. In the year under review, we are pleased with our overall performance which aligns very well with our vision and also our proven track record of consistent delivery and value for money.

The actual amounts utilised by the constituency in its various expense items were more than 77% of its budget performance, however the target should be 100% if funds are availed in time during the financial year.

Key achievements for the CDF

- By providing funds directly to each constituency for fighting poverty, CDF assists in ironing out regional imbalances due to patronage.
- CDF has been able to open rural access roads (feeder roads) thus contributing to economic growth.
- Through the Health Sector CDF has made it possible for the public to easily access health facilities
- In the education sector, CDF funding of schools has assisted in increasing student enrolment, the CDF bursary has helped retain in schools students from low income families.
- The security sector has boosted the security in the constituency through construction of police posts in all the wards.

Emerging issues related to the CDF

Entrenching CDF Act in the new constitutional dispensation, since it is facing a lot of legal challenges, hence Members of Parliament should enact legislations which do not contravene the constitution in order to protect the CDF.

Implementation challenges and recommended way forward

- Late disbursement of funds, lead to rise in project costs due to factors like inflation due to time value for money and also the public do not get the value of the funds in time, a good case is in late bursary awards, to remedy this, funds should be released by CDF Board in time.
- The completion of projects initially funded by CDF but now under County Government is still a major challenge since County government wants they be completed by CDF before hand over

Sign.....
CHAIRMAN NGCDFC

III. STATEMENT OF NGCDF 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 NGCDF shall prepare financial statements in respect of that NGCDF. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the Lugari NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2016. 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 NGCDF; (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 NGCDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the Lugari NGCDF accepts responsibility for the NGCDF'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). The Accounting Officer is of the opinion that the NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2016, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the Lugari NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Lugari NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF'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 Accounting Officer confirms that the NGCDF'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 NGCDF's financial statements were approved and signed by the Accounting Officer on 02/08/~~2017~~. 2018

FUND ACCOUNT MANAGER
LUGARI NG CONSTITUENCY DEV FUND
P.O Box 700-30106,
TURBO

Fund Account Manager

Chairman

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - LUGARI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Lugari Constituency set out on pages 5 to 22, which comprise the statement of financial assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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 35 of the Public Audit Act, 2015. 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.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respect, the financial position of National Government Constituencies Development Fund - Lugari Constituency as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, except for the matter raised in the other matter section, based on the procedures performed, I confirm that nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

Transfer to Other Government Units

Included in the transfer to other Government units figure of Kshs.56,948,337 is Kshs.1,383,620 being part payment to a local contractor for construction of eight (8) classrooms and electrical installation at Maturu Primary School. However, physical verification conducted on the project revealed that the contractor used pre-painted iron sheets gauge 30 with the invoice value of Kshs.468,000. The irons sheets used do not

meet the specifications stated in the approved bills of quantity. The roofs are poorly constructed and leak even with little rainfall.

In the circumstances, it was not possible to ascertain propriety of the expenditure of Kshs.1,383,620 incurred on transfers to other Government units during the year under review.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Lugari Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgments, are of most significance in the audit of the financial statements of the year under review. Except for the matter described in the Basis for Qualified Opinion section of my report, I have determined that there are no Key Audit Matters to communicate in my report.

Other Matter

1. Budget Analysis

During the year under review, the CDF had approved a budget of Kshs.81,896,552. The Fund received Kshs.61,649,277 from NG-CDF Board resulting into underfunding of Kshs.20,247,275. No explanation was given for such underfunding.

In addition, the Fund had a balance brought forward from 2015/16 of Kshs.53,773,335 leading to total receipts of Kshs.115,422,611. Out of total receipts, the management of Lugari NG-CDF managed to spent only Kshs.104,604,421 representing 77% of the available receipts.

Further, it was noted from the copy of the approved budget for the year that the approved budget amount of Kshs.55,302,874 differed with the figure of Kshs.81,896,552 reflected in the report, thereby resulting into unexplained variance of Kshs.26,593,678.

2. Projects Implementation

Detailed analysis of the projects implementation status of the CDF reveals that the management of the Fund had planned to implement 263 projects between financial year 2013/14 to 2015/17 valued at Kshs.389,507,931. However, 6 projects valued at

Kshs.22,900,000 had not started, 81 projects valued at Kshs.112,521,330 were still ongoing and 176 had been completed.

In view of the foregoing, the residents of Lugari Constituency have not been able to access the planned and promised development facilities and services.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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.

In preparing the financial statements, management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Fund or to cease operations or have no realistic alternative but to do so.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Those charged with governance are responsible for overseeing the Fund's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide

a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue offering services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue offering services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

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

Nairobi

25 October 2018

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016 -2017	2015 - 2016
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	61,649,276.60	148,865,496.50
Proceeds from Sale of Assets	2	-	
Other Receipts (AIA)	3	100,800.00	-
TOTAL RECEIPTS		**61,750,076.60**	**148,865,496.50**
PAYMENTS			
Compensation of employees	4	1,021,700.00	855,689.00
Use of goods and services	5	16,779,230.40	8,204,930.00
Transfers to Other Government Units	6	55,148,096.20	39,274,661.20
Other grants and transfers	7	31,655,394.00	83,915,763.85
Acquisition of Assets	8	-	3,024,000.00
Other Payments	9	-	-
TOTAL PAYMENTS		**104,604,420.60**	**135,275,044.05**
SURPLUS/DEFICIT		**(42,854,344.00)**	**13,590,452.45**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Lugari NGCDF financial statements were approved on 02/08/~~2017~~ 2018 and signed by:

FUND ACCOUNT MANAGER
LUGARI NG CONSTITUENCY DEV. FUND
P.O Box 700-30106,
TURBO

Chairman - NGCDFC

Fund Account Manager

V. STATEMENT OF ASSETS

	Note	2016 - 2017	2015 - 2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	127,986.80	42,959,601.80
Cash Balances (cash at hand)	10B	-	22,729.00
Outstanding Imprests	11	91,000.00	91,000.00
TOTAL FINANCIAL ASSETS		218,986.80	43,073,330.80
REPRESENTED BY			
Retention	12		
Fund balance b/fwd. 1st July 2016.	13	43,073,330.80	29,482,878.35
Surplus/Deficit for the year		(42,854,344.00)	13,590,452.45
Prior year adjustments	14	-	-
NET LIABILITIES		218,986.80	43,073,330.80

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Lugari NGCDF financial statements were approved on 02/08/ ~~2017~~ 2018 and signed by:

FUND ACCOUNT MANAGER
LUGARI CONSTITUENCY DEV FUND
P.O Box 700-30106,
TURBO

Chairman - NGCDFC **Fund Account Manager**

VI. STATEMENT OF CASHFLOW

Receipts for operating income		2016 - 2017	2015 - 2016
Transfers from CDF Board	1	61,649,276.60	148,865,496.50
Other Receipts	3	100,800.00	-
		61,750,076.60	**148,865,496.50**
Payments for operating expenses			
Compensation of Employees	4	1,021,700.00	855,689.00
Use of goods and services	5	16,779,230.40	8,204,930.00
Transfers to Other Government Units	6	55,148,096.20	39,274,661.20
Other grants and transfers	7	31,655,394.00	83,915,763.85
Other Payments	9	-	-
		104,604,420.60	**132,251,044.05**
Adjusted for:			
Adjustments during the year	14		-
Net cash flow from operating activities		**(42,854,344.00)**	**16,614,452.45**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	3,024,000.00
Net cash flows from Investing Activities		-	**(3,024,000.00)**
NET INCREASE IN CASH AND CASH EQUIVALENT		**(42,854,344.00)**	**13,590,452.45**
Cash and cash equivalent at BEGINNING of the year	**13**	**43,073,330.80**	**29,482,878.35**
Cash and cash equivalent at END of the year		**218,986.80**	**43,073,330.80**

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND- LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2017

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Lugari NGCDF financial statements were approved on 02/08/ ~~2017~~ 2018 and signed by:

FUND ACCOUNT MANAGER
LUGARI NG CONSTITUENCY DEV. FUND
PO Box 700-30106,
TURBO

Chairman NGCDFC **Fund Account Manager**

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,552	53,773,335	135,669,887	104,722,607.40	30,947,279	77.2%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	100,800	100,800	100,800	-	
TOTAL	**81,896,552**	**53,874,135**	**135,770,687**	**104,823,407**	**30,947,279**	77.2%
PAYMENTS						
Compensation of Employees	1,500,000	-	1,500,000	1,021,700	478,300	68.1%
Use of goods and services	10,060,931	6,718,299	12,588,989	16,779,230.4	(4,190,241)	100.0%
Transfers to Other Government Units	29,513,391	34,405,887	63,919,278	55,148,096.2	8,771,181.8	89.1%
Other grants and transfers	45,012,471	12,749,949	57,762,420	31,655,394	26,107,026	58.9%
Acquisition of Assets	-	-	-	-	-	-
Other Payments			-		-	-
TOTAL	**81,896,552**	**53,874,135**	**135,770,687**	**104,604,421**	**31,166,266**	77.0%

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

i. Other grants and transfers 58.9% Due to late disbursement
ii. Transfers to Other Government Units 89.1% Due to late disbursement
iii. Total utilization is 77% because only 23% of the total funds were not disbursed by the closure of financial year.

The LUGARI NGCDF financial statements were approved on 12/08/ 2018 ~~2017~~ and signed by:

FUND ACCOUNT MANAGER
LUGARI NG CONSTITUENCY DEV. FUND
P.O Box 700-30106,
TURBO

Chairman NGCDF **Fund Account Manager**

VIII. SIGNIFICANT ACCOUNTING POLICIES

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

1. 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. 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 NGCDF and all values are rounded to the nearest shilling. 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 NGCDF.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. 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 the Central Bank of Kenya and 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.

5. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the NGCDF at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. 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 NGCDF'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 NGCDF's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

8. 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, 2017.

IX. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016 - 2017	2015 -2016
		Kshs	Kshs
Normal Allocation	AIE NO.....A829649	4,095,827.60	28,885,618.50
	AIE NO.....A839555	10,700,000.00	10,000,000.00
	AIE NO.....A 855170	36,853,449.00	10,000,000.00
	AIE NO.....A839683	10,000,000.00	10,000,000.00
			20,000,000.00
			1,550,000.00
			14,000,000.00
			54,429,878.00
TOTAL		**61,649,276.60**	**148,865,496.50**

2. PROCEEDS FROM SALE OF ASSETS

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from sale of office and general equipment		
Receipts from the Sale Plant Machinery and Equipment		
Total		

3. OTHER RECEPTS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

Description	2016 - 2017 Kshs	2015 -2016 Kshs
Basic wages of contractual employees	1,021,700.00	811,097.00
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	
House allowance	-	-
Transport allowance		-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF		44,592.00
gratuity		-
Total	**1,021,700.00**	**855,689.00**

5. USE OF GOODS AND SERVICES

Description		**2016 - 2017**	**2015 -2016**
		Kshs	**Kshs**
Utilities, supplies and services			31,499.00
Office rent			
Communication, supplies and services		189,400.00	342,500.00
Domestic travel and subsistence		1,428,505.00	
Printing, advertising and information supplies & services			145,859.00
Rentals of produced assets			
Training expenses		2,296,250.00	45,350.00
Hospitality supplies and services			
Other commitee expenses			
Commitee allowance		2,440,000.00	1,128,000.00
Insurance costs		180,850.00	
Specialised materials and services			
Office and general supplies and services		930,100.00	1,706,856.00
Fuel ,oil & lubricants		2,113,000.00	-
Other operating expenses		2,530,762.40	4,171,666.00
Routine maintenance – vehicles and other transport equipment		480,122.00	633,200.00
Routine maintenance – other assets		-	
		-	
Total	-	**12,588,989.40**	**8,204,930.00**

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description		2016 - 2017	2015 -2016
		Kshs	Kshs
Transfers to primary schools		35,776,658.00	14,959,432.00
Transfers to secondary schools		14,202,815.00	8,342,647.00
Transfers to Tertiary institutions		5,488,864.20	15,772,582.20
Transfers to Health institutions		1,480,000.00	200,000.00
TOTAL		**56,948,337.20**	**39,274,661.20**

7. OTHER GRANTS AND OTHER PAYMENTS

Description		2016 - 2017	2015 -2016
		Kshs	Kshs
Bursary -Secondary		9,848,189.00	18,604,762.00
Bursary -Tertiary		7,536,095.00	
Bursary-Special schools		205,310.00	
Mocks & CAT			
water		350,000.00	675,000.00
Agriculture (food security)		300,000.00	2,325,000.00
Electricity projects			
Security		4,150,000.00	1,314,400.20
Roads			52,184,560.00
Sports		1,600,000.00	2,282,597.00
Enviroment			1,382,597.00
Emergency Projects (specify)		4,142,400.00	5,146,847.65
CDF Office		4,983,400.00	
Strategic plan		930,000.00	
Total		**34,045,394.00**	**83,915,763.85**

8. ACQUISITION OF ASSETS

Non-Financial Assets	2016 - 2017 Kshs	2015 - 2016 Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land		3,024,000.00
Acquisition of Intangible Assets	-	-
Total	-	**3,024,000.00**

9. OTHER PAYMENTS

	2015 - 2016 Kshs	2014 - 2015 Kshs
Specify		

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
Coop Bank Webuye Branch A/c 1120086153600	127,986.80	42,959,601.80
	-	-
	-	-
	127,986.80	**42,959,601.80**
10B: CASH IN HAND		
	2016 - 2017	**2015 – 2016**
	Kshs (30/6/2017)	**Kshs**
Cash office.	-	22,729.00
Location 2		
Location 3		
Other Locations (specify)		
Total	-	**22,729.00**
[Provide cash count certificates for each]		

11: OUTSTANDING IMPRESTS

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Peter Miyenda	23/04/2014	70,000	-	70,000
Tom Wafula	23/04/2014	21,000	-	21,000
		-	-	
		-	-	-
		-	-	-
		91,000		**91,000**
				0

[Include an annex of the list is longer than 1 page.]

12 Retention			
Supplier/Contractor	PV no	2016 - 2017	2015 - 2016
		Kshs	Kshs
TOTAL			

13. BALANCES BROUGHT FORWARD

	2016 - 2017	2015 -2016
	Kshs (1//7/2016)	**Kshs (1/7/2015)**
Bank accounts	42,959,601.80	29,391,878.35
Cash in hand	22,729.00	-
Imprest	91,000.00	91,000.00
Total	**43,073,330.80**	**29,482,878.35**

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016- 2017 Kshs	2015 - 2016 Kshs
Construction of buildings	xxx	xxx
Construction of civil works	xxx	xxx
Supply of goods	xxx	xxx
Supply of services	xxx	xxx
	xxx	**xxx**

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	xxx	xxx
Middle management	xxx	xxx
Unionisable employees	xxx	xxx
Others (specify)	xxx	xxx
	xxx	**xxx**

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	xxx	xxx
Amounts due to other grants and other transfers (see attached list)	xxx	xxx
Others (specify)	xxx	xxx
	xxx	**xxx**

15.4: PMC account balances (See Annex 5)

	Kshs 2016/2017	Kshs 2015/2016
PMC account Balances (see attached list)	2,754,681.69	2,343,202.72
	2,754,681.69	2,343,202.72

15.5: Pending disbursement from the Board

	2016/2017	2015/2016
	Kshs	Kshs
Pending disbursement from the Board	30,947,279	00
	30,947,279	**00**

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		A	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
Amounts due to other Government entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to other grants and other transfers							
4.							
5.							
6.							
Sub-Total							
Sub-Total							
Others (specify)							
7.							
8.							
9.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/17	Historical Cost (Kshs) 2015/16
Land	**3,024,000**	**3,024,000**
Buildings and structures	00	00
Transport equipment	**3,700,000**	**3,700,000**
Office equipment, furniture and fittings	**1,295,000**	**1,295,000**
ICT Equipment, Software and Other ICT Assets	**4,565,749**	**4,565,749**
Other Machinery and Equipment	00	00
Heritage and cultural assets	00	00
Intangible assets	00	00
Total	**12,584,749**	**12,584,749**

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
MBAJO PRIMARY SCHOOL	CO-OPERATIVE	01139183175600	2,387.50	156.50
FORESTAL PRIMARY SCHOOL	CO-OPERATIVE	01139046736902	490.00	1,678.00
JIRONGO DEB PRIMARY SCHOOL	CO-OPERATIVE	01139182714000	3,145.00	456.00
MURRAM PRIMARY SCHOOL	CO-OPERATIVE	01139086723100	4,151.00	368.00
MBAYA PRIMARY SCHOOL	CO-OPERATIVE	01139087076001	3,910.00	2,900.00
MUKUYU GIRLS H. SCHOOL	CO-OPERATIVE	01139185305200	34,545.00	2,356.00
MAUTUMA M.T.C.	CO-OPERATIVE	01141441671800	2,462.50	550.50
LWANDA LUGARI SEC. SCHOOL	CO-OPERATIVE	01139440047100	2,517.50	4,517.00
LUGARI GRAIN AMARANTH	CO-OPERATIVE	01141610738200	325.00	2,345.00
LUMAKANDA TOWNSHIP SEC. SCHOOL	CO-OPERATIVE	01139610306900	2,282.50	-
LUMAMA SECONDARY SCHOOL	CO-OPERATIVE	01139411093300	10,560.50	4,567.00
PANPAPER PRIMARY SCHOOL	CO-OPERATIVE	01141673053500	74.50	456.00
MBAYA PAG PRIMARY SCHOOL	CO-OPERATIVE	01139534594700	633.50	987.50
MATURU PRIMARY SCHOOL	CO-OPERATIVE	01139610784000	31,872.50	3,200.00
ANGAYU PRIMARY SCHOOL	CO-OPERATIVE	01139411006200	7,163.00	1,588.00
ST. AUGUSTINE MLIMANI SEC. SCH.	CO-OPERATIVE	01139458138100	1,966.30	6,784.00
LUMAKANDA DEB PRIMARY SCHOOL	CO-OPERATIVE	01141610742500	-	-
MUTUA PRMARY SCHOOL	CO-OPERATIVE	01141411527600	5,220.00	678.00
MAKINA PRIMARY SCHOOL	CO-OPERATIVE	01129411633400	-	900.00
MAYOYO SA PRIMARY SCHOOL	CO-OPERATIVE	01139610733800	2,492.50	3,567.90
IVONA PAG SECONDARY SCHOOL	CO-OPERATIVE	01141673607900	5,046.50	7,900.00

KWAMBU PRIMARY SCHOOL	CO-OPERATIVE	01139610604800	1,949.50	2,345.00
MUYUGI PRIMARY SCHOOL	CO-OPERATIVE	01141672879400	1,794.50	365.50
FRANK PRIMARY SCHOOL	CO-OPERATIVE	01139610550800	1,622.50	345.00
MULWANDA PRIMARY SCHOOL	CO-OPERATIVE	01139609212200	1,072.50	567.00
MANYONYI PRIMARY SCHOOL	CO-OPERATIVE	01139183206000	1,600.00	1,278.00
CHEKALINI SECONDARY SCHOOL	CO-OPERATIVE	01139435717700	500.00	189.00
LUKHOKHO PRIMARY SCHOOL	CO-OPERATIVE	01139411497500	2,482.00	97.50
NAMBILIMA PRIMARY SCHOOL	CO-OPERATIVE	01139411196800	3,022.00	456.00
LUMANI DISPENSARY	CO-OPERATIVE	01141411209400	8,370.00	678.00
FRIENDS VUYIKA SEC. SCHOOL	CO-OPERATIVE	01139534268500	172,666.00	765.00
MAKONGE PRIMARY SCHOOL	CO-OPERATIVE	01139411173100	1,977.00	1,785.00
LUMANI TOWNSHIP P. SCHOOL	CO-OPERATIVE	01141411172800	2,451.00	3,476.00
MUHOMO SECONDARY SCHOOL	CO-OPERATIVE	01139435739300	1,610.00	1,056.00
KULUMBENI SECONDARY SCHOOL	CO-OPERATIVE	01139435663400	5,580.00	450.60
NAMBILIMA SA SECONDARY SCHOOL	CO-OPERATIVE	01139411091600	1,023.00	1,034.00
LUMANI AP CAMP	CO-OPERATIVE	01141609243300	70.90	998.00
MATURU DISPENSARY	CO-OPERATIVE	01134290018900	19,187.00	1,876.00
KAFUSI PRIMARY SCHOOL	CO-OPERATIVE	01139435143600	2,278.00	4,678.00
FRIENDS SCHOOL LUKHOKHO	CO-OPERATIVE	01129411513900	2,524.50	2,345.00
KWAMBU PRIMARY SCHOOL	CO-OPERATIVE	01139610604800	1,949.00	3,456.00
LUMAMA PRIMARY SCHOOL	CO-OPERATIVE	01139184848300	3,330.00	5,695.50
MUFUTU PRIMARY SCHOOL	CO-OPERATIVE	01141411100700	3,850.50	4,586.00
SAVALA PRIMARY SCHOOL	CO-OPERATIVE	01139046330400	9,040.00	1,254.00
MARAKUSI ASS. CHIEF'S OFFICE	CO-OPERATIVE	01141610123700	772.90	487.50
PANPAPER AP CAMP	CO-OPERATIVE	01141442212300	1,557.50	789.00

SIRENDE PRIMARY SCHOOL	CO-OPERATIVE	01139435279200	3,360.00	7,845.00
MARAKUSI DISPENSARY	CO-OPERATIVE	01141441655700	692.50	4,500.00
MANYONYI SECONDARY SCHOOL	CO-OPERATIVE	01129457678000	7,420.74	8,952.00
LUGARI TEACHERS T. COLLEGE	CO-OPERATIVE	01139534341200	9,799.65	-
LUGARI YOUTH EMPOWERMENT CENTRE	CO-OPERATIVE	01141610158400	62.50	1,056.00
LUGARI DIVISIONAL POLICE H/QUARTERS	CO-OPERATIVE	01141598223000	1,443.50	4,560.00
AIC SIPANDE SECONDARY SCHOOL	CO-OPERATIVE	01141598294300	432.50	2,456.00
MUGUNGA PRIMARY SCHOOL	CO-OPERATIVE	01139435590300	2,120.00	670.00
FRIENDS SCHOOL MUGUNGA	CO-OPERATIVE	01141182699600	1,659.00	2,567.00
MUGUMU PRIMARY SCHOOL	CO-OPERATIVE	01139045026800	1,477.00	3,477.00
MUNYUKI MIXED SECONDARY SCHOOL	CO-OPERATIVE	01139086833602	1,745.00	890.00
MBAYA PAG SECONDARY SCHOOL	CO-OPERATIVE	01139534594700	63,315.00	456.00
LUGARI FOREST DISPENSARY	CO-OPERATIVE	01141184563600	975.00	3,785.00
RUSINGA WATER PROJECT	CO-OPERATIVE	01141610619100	562.50	2,567.00
KABRAS YOUTH POLYTECHNIC	CO-OPERATIVE	01139058790001	1,223.00	3,987.00
MUKONGE SECONDARY SCHOOL	CO-OPERATIVE	01129457233000	-9,041.95	-6,042.00
MAUTUMA SECONDARY SCHOOL	CO-OPERATIVE	01139182710600	37,827.95	3,456.00
KABURENGU FRESH PRODUCE MARKET	CO-OPERATIVE	01141610772300	2,922.50	5,689.00
IVONA EAST PRIMARY SCHOOL	CO-OPERATIVE	011394595290 0	4,400.00	3,456.00
MAUTUMA DEB PRIMARY SCHOOL	CO-OPERATIVE	01139046412800	2,101.88	432.00
MUKONGE PRIMARY SCHOOL	CO-OPERATIVE	01139087012001	2,230.00	456.00
ST. KIZITO PRIMARY SCHOOL	CO-OPERATIVE	01139185305800	3,020.00	5,965.00
MBAYA SECONDARY SCHOOL	CO-OPERATIVE	01139534594700	63,315.00	68,567.00
TEKOA PRIMARY SCHOOL	CO-OPERATIVE	01139610485700	3,986.50	1,234.00
MUKUYU FRIENDS SPECIAL SCHOOL	CO-OPERATIVE	01141673503900	1,558.50	2,678.00

LAKE BASIN PRIMARY SCHOOL	CO-OPERATIVE	01139744582000	1,572.50	864.00
LUGARI DISTRICT HOSPITAL	CO-OPERATIVE	01141411498200	2,018,014.00	2,028,014.00
NABEMO PRIMARY SCHOOL	CO-OPERATIVE	01149046387600	1,477.82	2,477.82
KILULU PRIMARY SCHOOL	CO-OPERATIVE	01139744034400	17,202.00	5,673.00
MAKHWABUYE PRIMARY SCHOOL	CO-OPERATIVE	0113941147600	5,920.00	789.00
MUSEMBE PRIMARY SCHOOL	CO-OPERATIVE	01139411045800	6,503.00	670.90
HOLY FAMILY MARUKUSI SEC. SCHOOL	CO-OPERATIVE	01139744147700	17,572.00	20,575.00
FRIENDS MUHOMO PRIMARY SCHOOL	CO-OPERATIVE	01139610750200	2,072.00	3,783.00
FRIENDS SCHOOL MAKHUKHUNI	CO-OPERATIVE	01139610495200	698.00	2,569.50
FRIENDS SECONDARY SCHOOL MATURU	CO-OPERATIVE	01139058786300	1,003.00	5,678.00
FRIENDS MABUYE SECONDARY SCHOOL	CO-OPERATIVE	01139744233400	24,132.00	90.50
SAVALA PRIMARY SCHOOL	CO-OPERATIVE	01139046330400	9,040.00	106.50
ST. CECILIA G. SECONDARY SCHOOL	CO-OPERATIVE	01139457952400	1,672.00	456.00
LUMANI DISPENSARY	CO-OPERATIVE	011414112094400	8,370.00	2,345.00
MAUTUMA MTC	CO-OPERATIVE	01141441671800	2,462.50	2,890.00
ST. MARY'S BOARDING PRIMARY SCHOOL	CO-OPERATIVE	01139046432300	11,650.00	234.00
LOCHO PRIMARY SCHOOL	KCB	1172671079	9,645.00	3,478.00
FRIENDS SEC. SCHOOL CHENJENI	KCB	1129193535	887.00	-
KILIBOTI PRIMARY SCHOOL	KCB	1106289099	12,831.00	17,789.00
MAKHUKHUNI PRIMARY SCHOOL	KCB	1132496128	1,125.00	3,156.00
ST. MUKASA G. SEC. SCHOOL CHIMOI	KCB	1139568140	5,725.00	680.00
LUNYITO SECONDARY SCHOOL	KCB	1130510417	405.00	2,560.00
LUGARI STATION PRIMARY SCHOOL	KCB	1130455165	394.50	790.00
HOLY FAMILY MUSEMBE SEC. SCHOOL	KCB	II28785935	2,475.00	3,965.50
KIPKARREN RURAL PRIMARY SCHOOL	KCB	1180402782	60.00	875.00

ST. CHARLES LWANGA KOROMAITI SEC. SCH.	KCB	1129093638	4,662.00	6,780.00
MUFUTU SECONDARY SCHOOL	KCB	1128860686	800.00	2,457.00
KOROMAITI P. SCHOOL	KCB	1129479013	4,177.50	2,789.00
TOTAL			**2,754,681.69**	**2,343,202.72**

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
KAK/C/CDF/INSP/3/(13)	Completeness and presentation of the Financial statement, no progress report provided on follow up of issues raised by auditor general in 2014/215	1. The format of the financial reporting was not clear then where to include the previous year's action taken on recommendation of auditors report.	ALEX M. LWAMBA (FUND ACCOUNT MANAGER)	RESOLVED IN THIS YEARS STATEMENT	IMMEDIATELY
		2. Management gave progress report on previous audit recommendation and action taken by the management			

NATIONAL GOVERNMENT ENTITY - *(LUGARI NG Constituency Development Fund)*
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs 00)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
KAK/C/CDF/INSP/3/(13)	Failure to follow memorandum of understanding MOU on transportation of Marrum	The CDFC hired more tracks because NYS did not have enough tracks to transport murram to road sites. NYS had only one truck (tipper) which had mechanical problems and was not adequate to cope with two excecuvator machines available on site that time. Due to short timelines provided by to use NYS machineries', an alternative was to be provided for the works to go on. The committee resolved to hire the 20 ton trucks to ferry marram to sites. These decision was arrived at by the Lugari CDF committee and NYS officials and Transport officer as per the attached.	ALEX M. LWAMBA (FUND ACCOUNT MANAGER)	RESOLVED	

NATIONAL GOVERNMENT ENTITY - *(LUGARI NG Constituency Development Fund)*
Reports and Financial Statements
For the year ended June 30, 2017 (Kshs 00)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
KAK/C/CDF/INSP/3/(13)	Cash And Cash Equivalent- outstanding imprest of kshs 91000	The long outstanding imprest was taken by a District accountant in Financial year 2013/2014 and never accounted for. The current Sub-county Accountant took necessary steps to recover the outstanding imprest by writing to National treasury to recover the money from the affected officer. No response has been received from then but follow up will be done on the same. See attached letter addressing this issue.	Peter Makanyanga – Lugari Sub County Accountant	Not Resolved	By the 30TH JUNE 2018
KAK/C/CDF/INSP/3/(13)	BUDGET PERFORMANCE – LESS DISBURSEMENT AT THE CLOSURE OF THE FINANCIAL YEAR	The Kshs 10,700,004 has so far been disbursed and projects amounting to this amount implemented as attached.	ALEX M. LWAMBA (FUND ACCOUNT MANAGER	RESOLVED	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*

FUND ACCOUNT MANAGER
LUGARI NG CONSTITUENCY DEV. FUND
P.O Box 700-30106.
TURBO

Prepared by:

ALEX LWAMBA
Fund Account Manager
LUGARI NATIONAL GOVERNMENT CDF