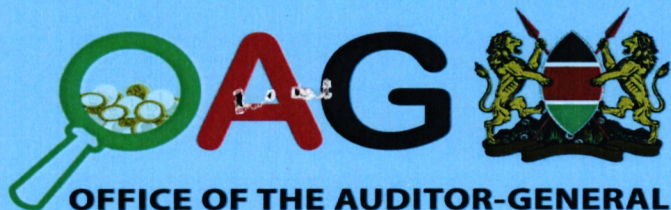



REPUBLIC OF KENYA



Enhancing Accountability



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|  THE NATIONAL ASSEMBLY REPORT | |
| DATE: 10 NOV 2021 | DAY: Wed AM. |
| TABLED BY: | Majority Whip OF Hon Wargu. |
| CLERK-AT THE-TABLE: | M. Mado. |

PARLIAMENT
OF KENYA
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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
LUGARI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2019**



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1 2 3 4



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –LUGARI
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

To provide leadership and policy direction for effective and efficient management of the Fund

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

(b) Key Management

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

- i. National Government 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 2019 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|-----|-----------------------|---------------------------|
| 1. | A.I.E holder | Alex Moi Lwamba |
| 2. | Sub-County Accountant | Agnes Kisembe |
| 3. | Chairman NGCDFC | Aggrey Jeremiah Wekesa |
| 4. | Member NGCDFC | Beatrice Shirandula |

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Lugari Constituency Headquarters

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

(f) NGCDF Lugari Constituency Contacts

Telephone: (254) 720320263
E-mail: cdflugari@ngcdf.go.ke
Website: www.lugaringcdf.go.ke

(g) NGCDF Lugari Constituency Bankers

1. Cooperative Bank of Kenya
P.O Box 2948 Webuye
A/C 01120086153600

(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

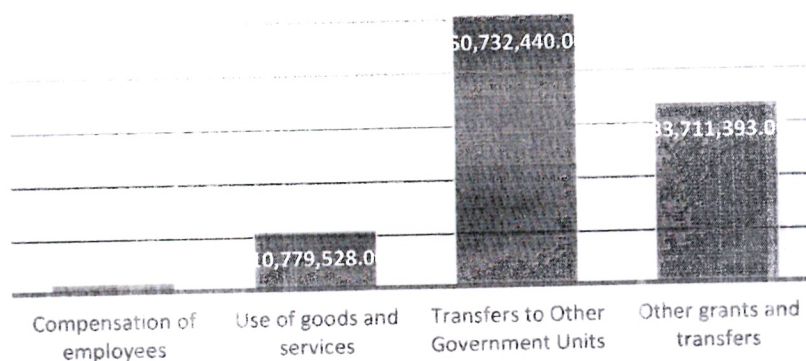
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

It is my pleasure to present to you LUGARI NGCDF's annual report and financial statements for the financial year 2018/2019. In the year under review, our overall performance has dropped as compared to last financial year due to slow disbursement of funds from the CDF Board. By the end of the financial year 2018/2019 the CDF Board had disbursed Kshs 65,978,032 against a total of Kshs 109,040,875 which is 50% of the annual allocation. The whole of the disbursed funds were fully utilized as follows

Expenditures



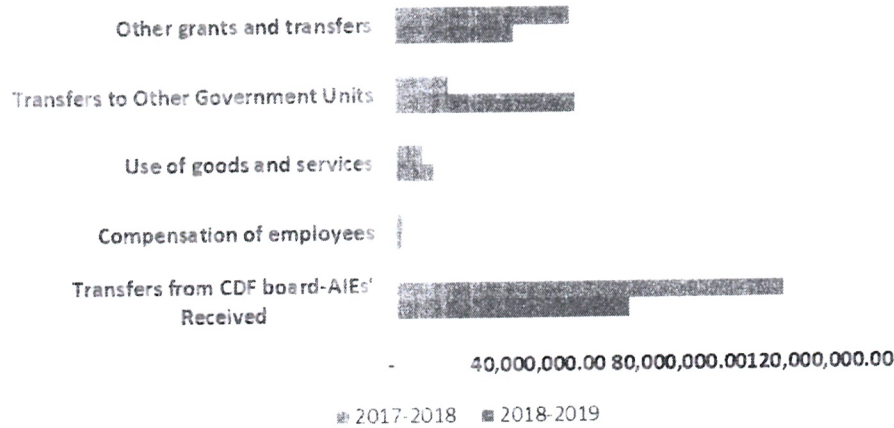
The total expenditure was above the disbursed amount with Kshs 30,835,232 due to the balance brought forward from 2017/2018. This also shows that our rate of absorption is high if funds were disbursed on time.

More funds were spend on Primary and Secondary schools as government units. Education sector benefited more than other sectors.


From the chart below, it is evident that transfer from the CDF Board was much less this year than last year. Transfer to other grants was more last year as compared to this year but transfer to other government units is more this year than last year. This is due to unspent funds last year which was majorly for other government units.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

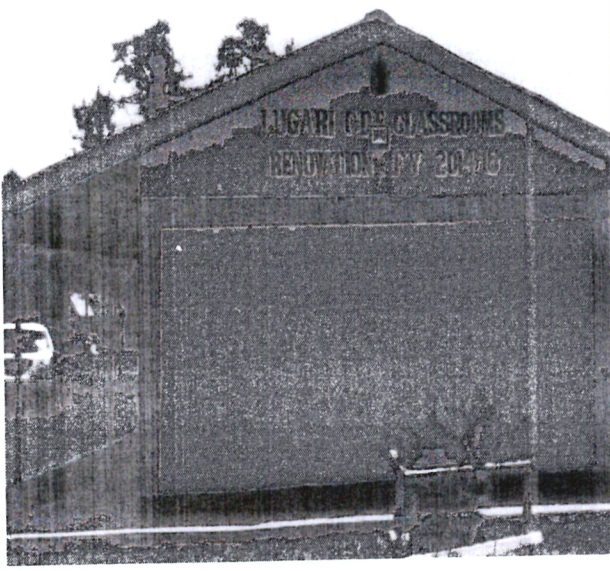
Comparison of fund utilization



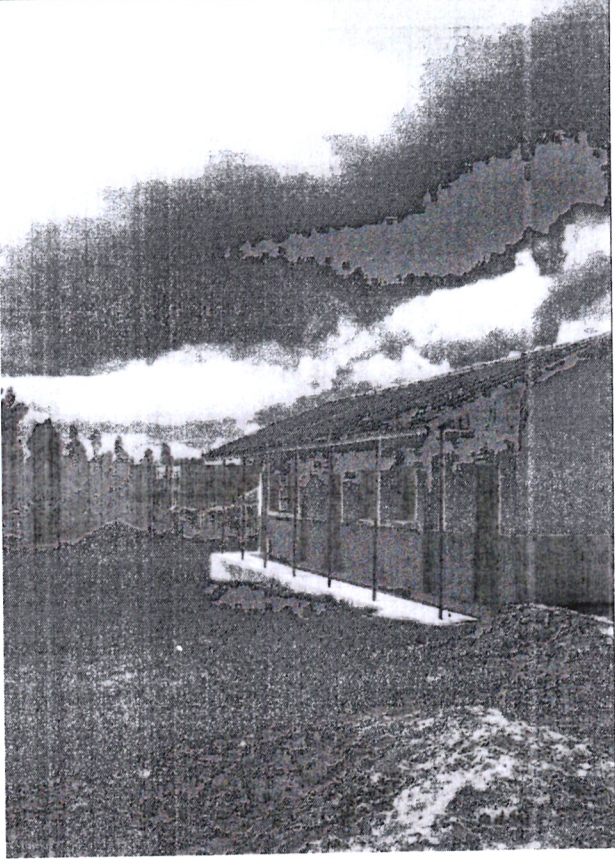
Below are some of the key projects done well in our constituency as achievements

| NO. | Project name | Image of the project | Financial Year | Impact of the project |
|-----|---|--|----------------|--|
| 1. | | TARTIARY PROJECTS | | |
| | Lugari Technical Training college dormitory in Lumakanda Ward |  | 2014/15 | Students from Lugari TTC can now sleep in a conducive learning environment and now has recorded high enrollment and good performance |

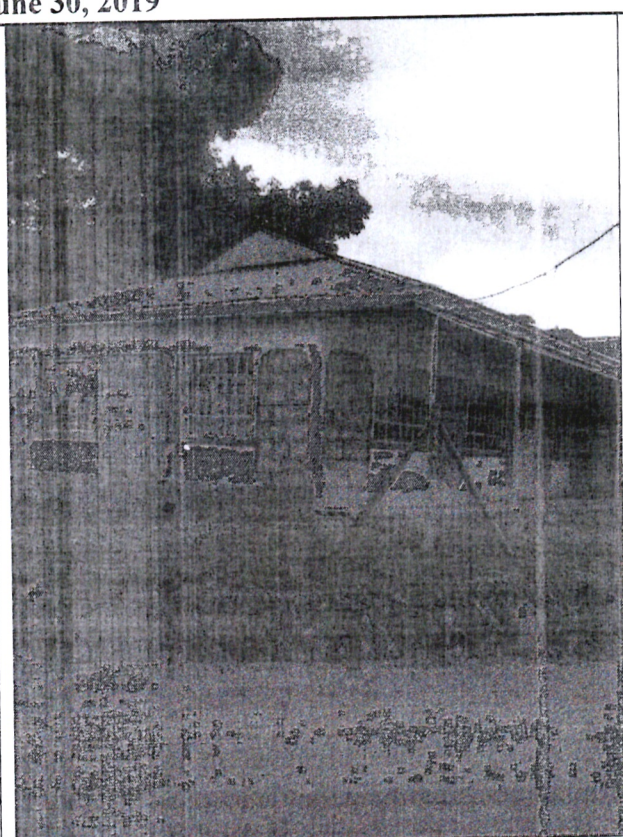
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

| | | | | |
|----|--|---|---------------------|---|
| B | Lugari Technical Training college Construction of 4 classrooms in Lumakanda Ward |  | 2014/15- 2015/16 | Lugari Constituency has now a National Teachers Training College with modern classrooms for conductive learning |
| 2. | | EDUCATION PROJECTS | | |


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

| | | | | |
|----|---|---|---------|--|
| A | Mbajo Primary school in Chekalini Ward construction of two classrooms |  | 2016/17 | The school had high enrollment of students and the two classrooms has lessened the burden of congestion in classrooms and conducive learning |
| 3. | | CDF OFFICE | | |

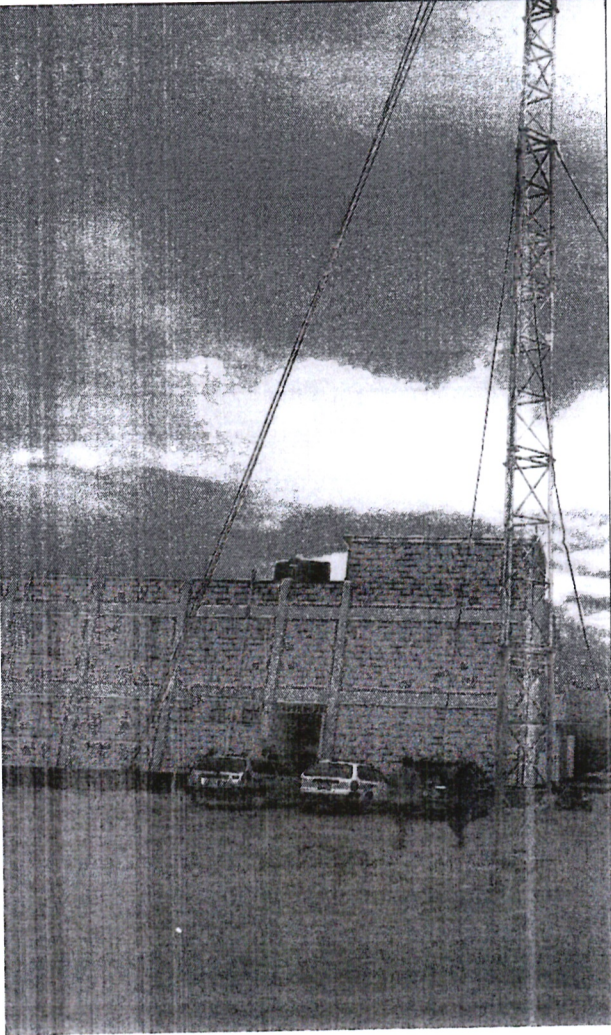
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

| | | | | |
|-----------|---|---|-------------------------|---|
| | <p>Lugari NG CDF office at Lumakanda Market</p> |  | <p>20 16/17-2017/18</p> | <p>We have been operating in rental offices and now working in our office and CDF services improved. Our documents are safe and cost of operation is reduced.</p> |
| <p>4.</p> | <p>SECURITY PROJECTS</p> | | | |

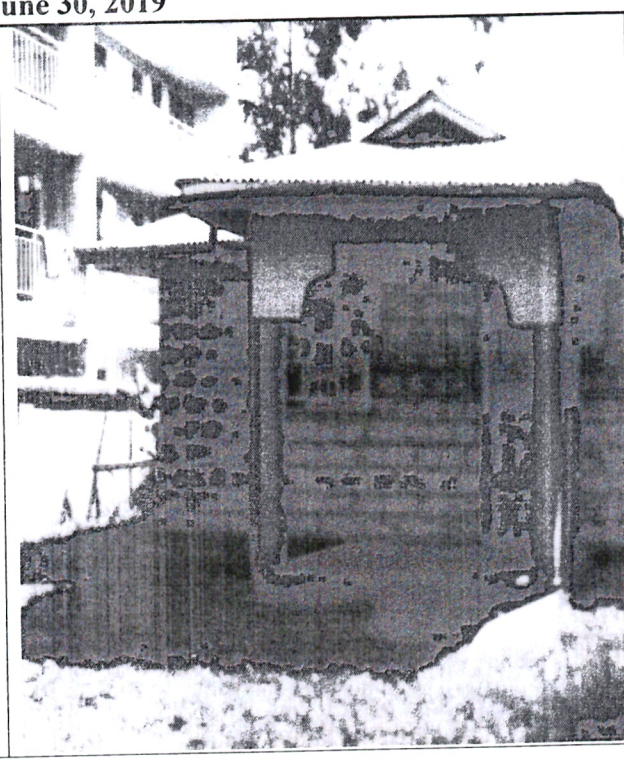
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

| | | | | |
|---|--|---|---------|--|
| A | Lugari Sub county perimeter fence and Gate |  | 2017/18 | <p>The sub-county has been operating nakedly with no specific entry point thus insecurity was high. Now the security has been beefed up and has one entry point because of the chain-link perimeter fence.</p> |
|---|--|---|---------|--|

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

| | | | | |
|----|--|---|---------|---|
| B | Mwamba Lightening Arrestors at Lugari Ward and Lumakanda ward |  | 2016/17 | About 10 school children have lost lives through lightening which has been a setback in the area. The erected Lightening arrestors has eradicated death through lightening's. |
| 5. | | HEALTH PROJECTS | | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

| | | | | |
|---|--|---|-----------------|--|
| A | Matete Health center construction of a nurse house |  | 2014/15-2015/16 | Emergency Health services can now be offered during the night since the nurse in charge stays in the compound and can now attend to sick cases even at night hours |
|---|--|---|-----------------|--|

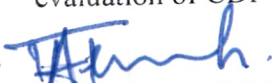
- By providing funds directly to each constituency for fighting poverty, CDF assists in ironing out regional imbalances due to patronage.
- In the education sector, CDF funding of schools has assisted in increasing student enrolment, the CDF bursary has helped retain in schools students from low income families.
- The security sector has boosted the security in the constituency through construction of police posts in all the wards and lightening arrestors.

Implementation challenges

- Delay of disbursement of funds from the CDF Board has post a big challenge of delayed implementation of projects. This means the users of the projects do not get the required help at the planned time.
- This has led to price variations thus increasing the cost of the project.
- There has been delay in approving the purchase of CDF vehicle which has affected monitoring and evaluation and operation of CDF office.

Suggestion of how to overcome the challenges

- Fast disbursement of funds from the CDF Board will help in quick implementation of projects thus cubing the request for variations
- The Board to fast track the approval of purchase of new vehicles to help in monitoring and evaluation of CDF projects.

Sign 
AGGREY JEREMIAH WEKESA
CHAIRMAN NGCDF COMMITTEE



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a 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 the Public Sector Accounting Standards Board of Kenya from time to time.

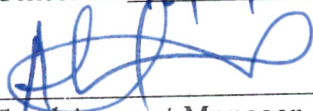
The Accounting Officer in charge of the NGCDF-Lugari Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Lugari Constituency accepts responsibility for the entity'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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Lugari Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the NGCDF-Lugari Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity'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 entity'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-Lugari Constituency financial statements were approved and signed by the Accounting Officer on 13/09 2019.



Fund Account Manager
Name: ALEX M. LWAMBA

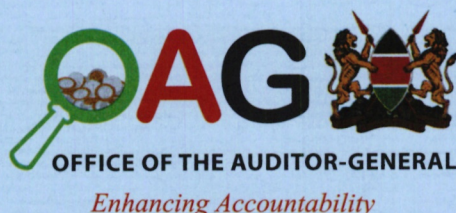


Sub-County Accountant
Name: AGNES KISEMBE
ICPAK Member Number:



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - LUGARI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

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 14 to 53, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined 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 matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Lugari Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Cash and Cash Equivalents

The statement of assets and liabilities reflects a cash and cash equivalents balance of Kshs.960,300 which differs with the balance of Kshs.960,600 reflected under Note 8 to the financial statements by an unexplained and unreconciled variance of Kshs.300.

1.2 Project Management Committee (PMC) Account Balances

Note 13 to the financial statements reflects PMC bank account balances of Kshs.4,237,800 as at 30 June, 2019. However, the cashbooks and the certificates of bank balances to support the balances were not provided for audit.

Consequently, it was not possible to ascertain the accuracy and the existence of the PMC bank balances as at 30 June, 2019.

1.3 Unreconciled Unutilized Funds Balance

The summary statement of appropriation - recurrent and development combined reflects a budget under-utilization of Kshs.52,469,016 which differs with the balance of Kshs.43,062,715 reflected under Note 11 to the financial statements and Annex 2 by Kshs.9,406,301. The difference has not been reconciled or explained.

Consequently, the accuracy of the unutilized funds balance could not be confirmed.

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 Management in accordance with ISSAI 130 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budget Control and Performance

According to the summary statement of appropriation - recurrent and development combined, the Fund had budgeted receipts of Kshs.149,336,409 and actual receipts on comparable basis of Kshs.97,827,693 resulting into an under-funding of Kshs.51,508,716 or 34% of the budgeted receipts. Further, the Fund had an approved total expenditure budget of Kshs.149,336,409 against actual total expenditure of Kshs.96,867,393 resulting into an under-expenditure of Kshs.52,469,016 or 35% of the budgeted expenditure.

The under-funding and under-expenditure is an indication that some approved projects and programmes were not implemented negatively affecting delivery of services to the residents of Lugari Constituency.

2. Unresolved Prior Year Audit Matters

As disclosed under the progress on follow up of auditor recommendations section of the financial statements, some of the prior year audit issues remained unresolved as at 30 June, 2019. Management has not provided satisfactory reasons for the delay in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Delayed Completion of Projects

According to the Project Implementation Status Report as at 30 June, 2019 provided for audit, the Fund had planned to implement ninety-seven (97) projects with a combined budget of Kshs.109,040,876 in the financial year 2018/2019. However, nineteen (19) Projects with a combined budget of Kshs.19,487,388 had not been completed.

The delay in completion of projects as planned denied the residents of Lugari Constituency the benefits associated with the completed Projects. The Management should therefore come up with strategies to ensure that all planned Projects are completed within the stipulated time and budget.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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 maintaining effective 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 and for its assessment of the effectiveness of internal control, risk management and overall governance.

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 going concern basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.


As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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.
- 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 to sustain its 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 to sustain its 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

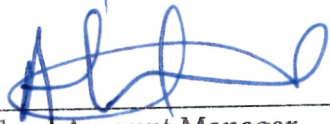
15 October, 2021


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

V. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2018 - 2019 Kshs | 2017 - 2018 Kshs |
|-------------------------------------|------|----------------------------|--------------------------|
| RECEIPTS | | | |
| Transfers from NGCDF board | 1 | 65,978,160 | 109,659,769 |
| Other Receipts | 2 | <u>54,000</u> | <u>49,000</u> |
| TOTAL RECEIPTS | | 66,032,160 | 109,708,769 |
| PAYMENTS | | | |
| Compensation of employees | 3 | 1,644,032 | 2,138,661 |
| Use of goods and services | 4 | 10,779,528 | 7,622,783 |
| Transfers to Other Government Units | 5 | 50,212,954 | 15,086,280 |
| Other grants and transfers | 6 | 34,230,879 | 49,444,431 |
| Acquisition of Assets | 7 | | 3,840,068 |
| TOTAL PAYMENTS | | 96,867,393 | 78,132,223 |
| SURPLUS/(DEFICIT) | | <u>(30,835,232)</u> | <u>31,576,546</u> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Lugari Constituency financial statements were approved on 8/07/ 2019 and signed by:


 Fund Account Manager
 Name: ALEX LWAMBA


 Sub-County Accountant
 Name: AGNES KISEMBE
 ICPAK Member Number:

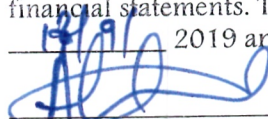



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

VI. STATEMENT OF ASSETS AND LIABILITIES

| | h Note | 2018-2019 Kshs | 2017-2018 Kshs |
|--|--------|-------------------|-------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 8 | 960,300 | 31,795,533 |
| Total Cash and Cash Equivalents | | 960,300 | 31,795,533 |
| <hr/> | | | |
| NET FINANCIAL ASSETS REPRESENTED BY | | | |
| Fund balance b/fwd | 10 | 31,795,533 | 218,987 |
| Surplus/Deficit for the year | | (30,835,232) | 31,576,546 |
| NET FINANCIAL POSITION | | 960,300 | 31,795,533 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Lugari Constituency financial statements were approved on _____ 2019 and signed by:


 Fund Account Manager
 Name: ALEX M. LWAMBA


 Sub-County Accountant
 Name: AGNES KISEMBE
 ICPAK Member Number:



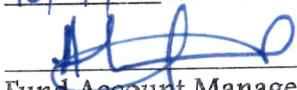
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
LUGARI CONSTITUENCY**


**Reports and Financial Statements
For the year ended June 30, 2019**

VII. STATEMENT OF CASHFLOW

| CASH FLOWS FROM OPERATING ACTIVITIES | | 2018 - 2019 | 2017 - 2018 |
|--|----|---------------------|--------------------|
| Receipts | | | |
| Transfers from NGCDF Board | 1 | 65,978,160 | 109,659,770 |
| Other Receipts | 2 | 54,000 | 49,000 |
| Total receipts | | 66,032,160 | 109,708,770 |
| Payments | | | |
| Compensation of Employees | 3 | 1,644,032 | 2,138,662 |
| Use of goods and services | 4 | 10,779,528 | 7,622,783. |
| Transfers to Other Government Units | 5 | 50,212,954 | 15,086,280 |
| Other grants and transfers | 6 | 34,230,879 | 49,444,431 |
| C Total payments | | 96,867,393 | 74,292,156 |
| Total Receipts Less Total Payments | | (30,835,233) | 35,416,614 |
| Adjusted for: | | | |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Acquisition of Assets | 7 | | 3,840,068 |
| Net cash flows from Investing Activities | | | (3,840,068) |
| | | | |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (30,835,233) | 31,576,546 |
| Cash and cash equivalent at BEGINNING of the year | 10 | 31,795,533 | 218,987 |
| Cash and cash equivalent at END of the year | 8 | 960,300 | 31,795,533 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Lugari Constituency financial statements were approved on 18/9/ 2019 and signed by:


Fund Account Manager
Name: ALEX M. LWAMBA


Sub-County Accountant
Name: AGNES KISEMBE
ICPAK Member Number:



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

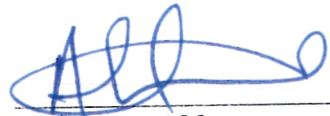
| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|--------------------|-------------------|--------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | | | | | |
| Transfers from NGCDF Board | 109,040,876 | 40,295,533 | 149,336,409 | 97,773,693 | 51,562,716 | 66% |
| Proceeds from Sale of Assets | | | | | | |
| Other Receipts(AIA) | | | | 54,000 | (54,000) | |
| | 109,040,876 | 40,295,533 | 149,336,409 | 97,827,693 | 51,508,716 | 66% |
| PAYMENTS | | | | | | |
| Compensation of Employees | 1,920,000 | | 1,920,000 | 1,644,032 | 275,968 | 86% |
| Use of goods and services | 7,893,678 | 2,885,850 | 10,779,528 | 10,779,528 | 0 | 100% |
| Transfers to Other Government Units | 58,048,993 | 23,786,866 | 81,835,859 | 50,212,954 | 31,622,905 | 62% |
| Other grants and transfers | 41,178,205 | 13,622,817 | 54,801,022 | 34,230,879 | 20,570,143 | 62% |
| Acquisition of Assets | | | | | | |
| Other Payments | | | | | | |
| TOTALS | 109,040,876 | 40,295,533 | 149,336,409 | 96,867,393 | 52,469,016 | 65% |

As indicated in the table above, there was underutilization of funds due to delayed transfer of funds from the Board where percentage utilization was 65% equal to 34% underutilization which is below the required 100% utilization. Only use of goods and services was fully utilized to 100% but the other items were under-utilized as below:

1. Compensation of Employees was underutilized by 14%. This was over budgeted by Kshs 275,968
2. Transfers to Other Government Units was underutilized by 38% which is Kshs 31,103,419 due late disbursement of funds
3. Other grants and transfers was underutilized by 30% which translates to Kshs 20,570,143 which is due late disbursement of funds
4. The original and final budget are not the same due to the balance brought forward from the previous financial year

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LUGARI CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

The NGCDF-LUGARI Constituency financial statements were approved on 12/09/ 2019 and signed by:



Fund Account Manager
Name: ALEX M. LWAMBA



Sub-County Accountant
Name: AGNES KISEMBE
ICPAK Member Number:



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -- LUGARICONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| Programme/Sub-programme | Original Budget 2018/2019 Kshs | Adjustments Kshs | Final Budget 2018/2019 Kshs | Actual on comparable basis 2018/2019 Kshs | Budget utilization difference 2018/2019 Kshs |
|---|--------------------------------------|---------------------|-----------------------------------|--|---|
| 1.0 Administration and Recurrent | | | | | |
| 1.1 Compensation of employees | 1,920,000 | | 1,920,000 | 1,644,032 | 275,968 |
| 1.2 Committee allowances | 2,000,000 | | 2,000,000 | 2,000,000 | 0 |
| 1.3 Use of goods and services | 2,322,453 | 2,885,850 | 5,208,303 | 5,208,303 | 0 |
| 1.4 NSSF/NHIF | 300,000 | | 300,000 | 300,000 | 0 |
| 2.0 Monitoring and evaluation | | | - | | 0 |
| 2.1 Capacity building | 1,500,000 | | 1,500,000 | 1,500,000 | 0 |
| 2.2 Committee allowances | 1,057,456 | | 1,057,456 | 1,057,456 | 0 |
| 2.3 Use of goods and services | 713,770 | | 713,770 | 713,770 | 0 |
| 3.0 Emergency | 5,738,993 | | 5,738,993 | 0 | 5,738,993 |
| 3.1 Primary Schools | | | | 200,000 | -200,000 |
| Lugari primary school | | | | 100,000 | -100,000 |
| Vuyika primary school | | | | 200,000 | -200,000 |
| Nzoia bridge primary school | | | | 200,000 | -200,000 |
| Mukhalanya primary school | | | | 100,000 | -100,000 |
| Namarambi primary school | | | | | 0 |
| 3.2 Tertiary institutions | | | - | | |
| Maropa Suppliers | | | | 500,000 | -500,000 |
| Josphat Hardware | | | | 599,000 | -599,000 |
| 3.4 Security projects | | | - | | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LUGARICONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| | | | | | |
|---|------------------|--|------------------|------------|------------------|
| 4.0 Bursary and Social Security | | | - | | |
| 4.1 Special Schools | | | - | 110,000 | -110,000 |
| 4.2 Secondary Schools | 7,000,000 | | 7,000,000 | 10,295,794 | -3,295,794 |
| 4.3 Tertiary Institutions | 16,000,000 | | 16,000,000 | 11,724,337 | 4,275,663 |
| 4.4 Universities | | | - | 5,939,719 | -5,939,719 |
| 4.5 Social Security | 7,000,000 | | 7,000,000 | | 7,000,000 |
| 5.0 Sports | | | - | | |
| 5.1 Constituency Sports tournament | 1,400,817 | | 1,400,817 | 1,400,817 | |
| 5.2 Erection of gall posts | 780,000 | | 780,000 | 780,000 | |
| 6.0 Environment | | | - | | |
| 6.1 Installation of water harvesting tanks | 2,180,817 | | 2,180,817 | | 2,180,817 |
| 7.0 Primary Schools Projects | - | | - | | |
| Chamavele Primary | 300,000 | | 300,000 | 300,000 | |
| Kipkarren Rural Primary School | 1,100,000 | | 1,100,000 | 1,100,000 | |
| Koromaiti Primary school | 600,000 | | 600,000 | 600,000 | |
| Lumakanda Township Primary School | 550,000 | | 550,000 | 550,000.00 | |
| Macho Primary School | 300,000 | | 300,000 | 300,000.00 | |
| Mapengo Primary School | 900,000 | | 900,000 | 900,000 | |
| Muhomo Primary School | 700,000 | | 700,000 | 700,000.00 | |
| Mukhalanya Primary School | 800,000 | | 800,000 | 800,000.00 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LUGARICONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| | | | | | |
|--------------------------------|-----------|--|-----------|------------|-----------|
| Mulimani Primary School | 300,000 | | 300,000 | 300,000.00 | |
| Murram Primary School | 460,000 | | 460,000 | 460,000.00 | |
| Muviki Primary School | 300,000 | | 300,000 | 300,000.00 | |
| Mwivona Primary | 600,000 | | 600,000 | 600,000 | |
| Navalayo Primary School | 450,000 | | 450,000 | 450,000.00 | |
| St. Louis Saisi Primary School | 500,000 | | 500,000 | 500,000.00 | |
| Tekoa Primary School | 120,000 | | 120,000 | 120,000.00 | |
| Vuyika Primary School | 400,000 | | 400,000 | 400,000.00 | |
| Lumakanda DEB Primary School | 3,680,000 | | 3,680,000 | | 3,680,000 |
| Baharini Primary | 600,000 | | 600,000 | | 600,000 |
| Chekalini Primary school | 1,639,999 | | 1,639,999 | | 1,639,999 |
| Kafusi Primary | 300,000 | | 300,000 | | 300,000 |
| Kewa Primary | 200,000 | | 200,000 | | 200,000 |
| Kiliboti Primary School | 500,000 | | 500,000 | | 500,000 |
| Kilulu Primary school | 300,000 | | 300,000 | | 300,000 |
| Kiwanja Ndege Primary School | 400,000 | | 400,000 | | 400,000 |
| Kwambu Primary school | 700,000 | | 700,000 | | 700,000 |
| Lake basin Primary school | 200,000 | | 200,000 | | 200,000 |
| Locho Primary school | 300,000 | | 300,000 | | 300,000 |
| Mahiga Primary School | 300,000 | | 300,000 | | 300,000 |
| Makhwabuye Primary school | 400,000 | | 400,000 | | 400,000 |
| Mapengo Primary school | 900,000 | | 900,000 | | 900,000 |
| Mayoyo SA Primary School | 400,000 | | 400,000 | | 400,000 |
| Mbaya Primary School | 480,000 | | 480,000 | | 480,000 |
| Mugumu Primary School | 100,000 | | 100,000 | | 100,000 |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LUGARICONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| | | | | | |
|-------------------------------------|---------|---------|---------|---------|---------|
| Mugunga Primary School | 480,000 | | 480,000 | | 480,000 |
| Mukuyu Primary School | 200,000 | | 200,000 | | 200,000 |
| Musemwa Primary | 400,000 | | 400,000 | | 400,000 |
| Mutua Primary | 200,000 | | 200,000 | | 200,000 |
| Muyuyi Primary | 200,000 | | 200,000 | | 200,000 |
| Namarambi Muslim Primary School | 250,000 | | 250,000 | | 250,000 |
| Sango Primary School | 450,000 | | 450,000 | | 450,000 |
| St. Michael Mwilolo Primary School | 500,000 | | 500,000 | | 500,000 |
| St. Paul's Shitavita Primary School | 350,000 | | 350,000 | | 350,000 |
| Aggramu Builders Contractors | | 500,000 | 500,000 | 500,000 | |
| Amani Moshi Co. Limited | | 200,000 | 200,000 | 200,000 | |
| Beryluck Investment Ltd. | | 400,000 | 400,000 | 400,000 | |
| Beryluck Investment Ltd. | | 237,075 | 237,075 | 237,075 | |
| Cerbon Construction Ltd. | | 200,000 | 200,000 | 200,000 | |
| Cerbon Construction Ltd. | | 600,000 | 600,000 | 600,000 | |
| chamavele pri sch | | 250,000 | 250,000 | 250,000 | |
| Chamavele Primary School | | 250,000 | 250,000 | 250,000 | |
| Chepsai Primary School | | 250,000 | 250,000 | 250,000 | |
| Comissioner of Domestic Tax | | 10,267 | 10,267 | 10,267 | |
| Comissioner of Domestic Tax | | 10,345 | 10,345 | 10,345 | |
| Comissioner of Domestic Tax | | 10,345 | 10,345 | 10,345 | |
| Comissioner of Domestic Tax | | 10,345 | 10,345 | 10,345 | |
| Commissioner of Domestic Tax | | 12,925 | 12,925 | 12,925 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LUGARICONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| | | | | | |
|-------------------------------------|--|-----------|-----------|-----------|--|
| Commissioner of Domestic Tax | | 22,202 | 22,202 | 22,202 | |
| Exmarg Construction Co. | | 903,700 | 903,700 | 903,700 | |
| Exmarg Construction Co. Ltd. | | 388,800 | 388,800 | 388,800 | |
| Exmarg Construction Co. Ltd. | | 796,300 | 796,300 | 796,300 | |
| Gadawax Enterprises | | 498,030 | 498,030 | 498,030 | |
| Golinda Ventures | | 189,645 | 189,645 | 189,645 | |
| Itumbu pr School | | 200,000 | 200,000 | 200,000 | |
| Ivona East Primary School | | 300,000 | 300,000 | 300,000 | |
| Josphart Hardware | | 300,000 | 300,000 | 300,000 | |
| Katronjoy General Suppliers | | 189,655 | 189,655 | 189,655 | |
| Katronjoy General Suppliers | | 189,650 | 189,650 | 189,650 | |
| Katronjoy General Supplies | | 861,050 | 861,050 | 861,050 | |
| Kikhama Engineering Works | | 400,000 | 400,000 | 400,000 | |
| Kikhama Engineering Works | | 800,000 | 800,000 | 800,000 | |
| Kikhama Engineering Works | | 200,000 | 200,000 | 200,000 | |
| Kikhama Engineering Works | | 700,000 | 700,000 | 700,000 | |
| Kiwanja Ndege Primary School | | 500,000 | 500,000 | 500,000 | |
| Lumakanda DEB Primary School(Coop.) | | 3,200,000 | 3,200,000 | 3,200,000 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) -- LUGARICONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

| | | | | | |
|-------------------------------|--|---------|---------|---------|--|
| Macho Muslim Primary School | | 300,000 | 300,000 | 300,000 | |
| Makonge Primary School | | 300,000 | 300,000 | 300,000 | |
| Mapengo Pr School | | 200,000 | 200,000 | 200,000 | |
| Marakusi Primary School | | 300,000 | 300,000 | 300,000 | |
| Marylane Company Ltd. | | 300,000 | 300,000 | 300,000 | |
| Merrylane Co. Ltd. | | 900,000 | 900,000 | 900,000 | |
| Mesiblesinga Co. Limited | | 200,000 | 200,000 | 200,000 | |
| Mesiblessinga Co Ltd | | 188,233 | 188,233 | 188,233 | |
| Mugumu Primary School | | 400,000 | 400,000 | 400,000 | |
| Mukhalanya Primary School | | 391,582 | 391,582 | 391,582 | |
| Mukuyu Special Primary School | | 300,000 | 300,000 | 300,000 | |
| Munjaru Enterprises | | 200,000 | 200,000 | 200,000 | |
| Musembe Pr School | | 200,000 | 200,000 | 200,000 | |
| Musemwa Primary School | | 400,000 | 400,000 | 400,000 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LUGARI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| | | | | | |
|---|-----------|---------|-----------|-----------|--|
| Mwivona Pr School | | 200,000 | 200,000 | 200,000 | |
| Mwivona Primary School | | 300,000 | 300,000 | 300,000 | |
| NG - CDF Lugari (Retention) | | 42,924 | 42,924 | 42,924 | |
| Sosico Enterprises | | 500,000 | 500,000 | 500,000 | |
| St. Michael Mwilolo Primary School | | 534,503 | 534,503 | 534,503 | |
| St. Paul's Shitavita P. School | | 350,000 | 350,000 | 350,000 | |
| Vision Installation & General | | 300,000 | 300,000 | 300,000 | |
| Secondary Schools Projects | | - | - | | |
| Ivona Mixed Secondary School | 1,300,000 | | 1,300,000 | 1,300,000 | |
| Mbagara Secondary School | 300,000 | | 300,000 | 300,000 | |
| Mbajo Secondary School | 1,400,000 | | 1,400,000 | 1,400,000 | |
| Nambilima Sec school | 800,000 | | 800,000 | 800,000 | |
| St. Francis Majengo Secondary School | 350,000 | | 350,000 | 350,000 | |
| St. Luke Lumakanda Boys High School | 250,000 | | 250,000 | 250,000 | |
| St. Paul's Lugari B. High school | 1,450,000 | | 1,450,000 | 1,450,000 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LUGARICONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| | | | | | |
|---|-----------|---------|-----------|---------|-----------|
| AIC Sipande Secondary | 400,000 | | 400,000 | | 400,000 |
| Lukhokho Secondary School | 2,000,000 | | 2,000,000 | | 2,000,000 |
| Lwandeti DEB Secondary school | 2,000,000 | | 2,000,000 | | 2,000,000 |
| Mabuye secondary school | 1,000,000 | | 1,000,000 | | 1,000,000 |
| Mahanga secondary school | 1,000,000 | | 1,000,000 | | 1,000,000 |
| Makhukhuni Secondary School | 2,000,000 | | 2,000,000 | | 2,000,000 |
| Manyonyi Boys Secondary school | 400,000 | | 400,000 | | 400,000 |
| Marakusi Secondary | 1,100,000 | | 1,100,000 | | 1,100,000 |
| Maturu Secondary | 2,000,000 | | 2,000,000 | | 2,000,000 |
| Mautuma Secondary School | 2,000,000 | | 2,000,000 | | 2,000,000 |
| Muhomo Secondary school | 300,000 | | 300,000 | | 300,000 |
| Mukonge Secondary school | 200,000 | | 200,000 | | 200,000 |
| St Mukasa Boys sec | 1,200,000 | | 1,200,000 | | 1,200,000 |
| St. Cecilia G. Secondary School | 300,000 | | 300,000 | | 300,000 |
| St. Charles Lwanga Koromaiti Secondary School | 900,000 | | 900,000 | | 900,000 |
| St. Mukasa Girls Secondary School | 350,000 | | 350,000 | | 350,000 |
| Vuyika secondary school | 1,100,000 | | 1,100,000 | | 1,100,000 |
| AIC Sipande Secondary School | | 200,000 | 200,000 | 200,000 | |
| Indombera Construction Co. | | 495,690 | 495,690 | 495,690 | |
| Aggramu Buildeing Contractors | | 550,000 | 550,000 | 550,000 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LUGARI CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| | | | | | |
|---------------------------------|--|---------|---------|---------|--|
| Guka Enterprises | | 538,600 | 538,600 | 538,600 | |
| Amani Moshi Co. Limited | | 200,000 | 200,000 | 200,000 | |
| Katronjoy General Supplies | | 39,000 | 39,000 | 39,000 | |
| Katronjoy General Supplies | | 500,000 | 500,000 | 500,000 | |
| Savala Secondary School | | 300,000 | 300,000 | 300,000 | |
| St. Cecilia G. Secondary School | | 400,000 | 400,000 | 400,000 | |
| Mufutu Secondary School | | 480,000 | 480,000 | 480,000 | |
| Mwamba secondary School | | 300,000 | 300,000 | 300,000 | |
| Ivona Secondary School | | 400,000 | 400,000 | 400,000 | |
| Nzoia Girls Secondary School | | 700,000 | 700,000 | 700,000 | |
| Rolltech Co. Limited | | 300,000 | 300,000 | 300,000 | |
| Mabuye Secondary School | | 250,000 | 250,000 | 250,000 | |
| Guka Enterprises | | 340,000 | 340,000 | 340,000 | |
| Aggramu Builders Contractors | | 337,916 | 337,917 | 337,917 | |
| Peso Hardware | | 557,460 | 557,460 | 557,460 | |
| Peso Hardware | | 853,448 | 853,448 | 853,448 | |
| Comissioner of Domestic Tax | | 46,552 | 46,552 | 46,552 | |
| Peso Hardware | | 992,540 | 992,540 | 992,540 | |
| Peso Hardware | | 474,138 | 474,138 | 474,138 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LUGARICONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

| | | | | | |
|---|-----------|---------|-----------|-----------|--|
| Commissioner of Income Tax | | 25,862 | 25,862 | 25,862 | |
| Indombera Construction Co. | | 738,620 | 738,620 | 738,620 | |
| Commissioner of Domestic Tax | | 41,380 | 41,380 | 41,380 | |
| Amani Mosh Co. Lmtd | | 331,897 | 331,897 | 331,897 | |
| Comissioner of Domestic Tax | | 18,103 | 18,103 | 18,103 | |
| Peso Hardware | | 230,622 | 230,622 | 230,622 | |
| Commissioner of Domestic Tax | | 12,580 | 12,580 | 12,580 | |
| Golinda Ventures | | 283,602 | 283,602 | 283,602 | |
| Commissioner of Domestic Tax | | 15,469 | 15,469 | 15,469 | |
| 9.0 Tertiary institutions Projects | | - | - | | |
| Mautuma KMTC | 3,200,000 | | 3,200,000 | | |
| Chevaywa Technical Training Institute | 2,200,000 | | 2,200,000 | 2,200,000 | |
| Rollytech co. Ltd | | 250,000 | 250,000 | 250,000 | |
| Belelo Construction | | 692,560 | 692,560 | 692,560 | |
| Gadawax Enterprises | | | | 974,000 | |
| Munjaru Enterprises | | | | 294,388 | |
| Munjaru Enterprises | | | | 600,000 | |
| Belelo Construction Co Ltd | | | | 1,272,414 | |
| Comissioner of Domestic Tax | | | | 77,586 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LUGARI CONSTITUENCY
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| | | | | | |
|---------------------------------|-----------|---------|-----------|-----------|-----------|
| NG-CDF [RETENTION | | | | 150,000 | |
| KMTC MAUTUMA | | | | 1,000,000 | |
| NG - CDF Lugari (Retention) | | | | 60,350 | |
| Commissioner of Domestic Tax | | | | 31,216 | |
| Commissioner of Income Tax | | | | 15,607 | |
| Radam Jaribu Builders | | | | 67,675 | |
| Radam Jaribu Builders | | | | 616,810 | |
| NG - CDF (Retention) | | | | 75,000 | |
| Commissioner of Income Tax | | | | 38,793 | |
| Commissioner of Domestic Tax | | | | 19,397 | |
| Radam Jaribu Builders | | | | 67,674 | |
| NG - CDF (Retention) | | 81,149 | 81,149 | 81,149 | |
| Commissioner of Domestic Tax | | 37,776 | 37,776 | 37,776 | |
| Gadawax Enterprise | | 526,000 | 526,000 | 526,000 | |
| Radam Jaribu Builders | | 496,330 | 496,330 | 496,330 | |
| 10.0 Security Projects | | - | - | | |
| Matete Police Station | 1,000,000 | | 1,000,000 | | 1,000,000 |
| Lugari Police Post | 3,100,000 | | 3,100,000 | 3,100,000 | 0 |
| Lumakanda Police station | 190,000 | | 190,000 | | 190,000 |
| Chekalini AP line | 900,000 | | 900,000 | 900,000 | |

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – LUGARICONSTITUENCY

Reports and Financial Statements

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| | | | | | |
|--|--------------------|-------------------|--------------------|-------------------|-------------------|
| Matete Police Station | | 500,000 | 500,000 | 500,000 | |
| Gadawax Enterprises | | 974,000 | 974,000 | 974,000 | |
| Munjaru Enterprises | | 177,274 | 177,274 | 177,274 | |
| Quitlip Company Ltd | | 406,540 | 406,540 | 406,540 | |
| Quitlip Company Ltd | | 262,000 | 262,000 | 262,000 | |
| Stikken Construction & Supplies | | 500,483 | 500,483 | 500,483 | |
| NG - CDF (Retention) | | 59,000 | 59,000 | 59,000 | |
| Commissioner of Domestic Tax | | 30,517 | 30,517 | 30,517 | |
| 11.0 Acquisition of assets | | | - | | |
| 11.2 Construction of CDF office | 1,626,570 | - | 1,626,570 | 1,352,775 | 273,795 |
| 11.3 Purchase of furniture and equipment | | | - | | |
| 11.4 Purchase of computers | | | - | | |
| 12.0 Others | | | - | | |
| 12.1 Strategic Plan | | 1,075,000 | 1,075,000 | 1,075,000 | |
| 12.2 Innovation Hub | | | - | | |
| TOTAL | 109,040,875 | 40,295,534 | 149,336,409 | 96,867,393 | 52,469,016 |

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GILGIL CONSTITUENCY**
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IX. 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 Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NGCDF-LUGARI Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LUGARI CONSTITUENCY
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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

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

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LUGARI CONSTITUENCY
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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. 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.

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. 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 Entity 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.

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LUGARI CONSTITUENCY
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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

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

13. 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 30th June 2018.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LUGARI CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2019

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | | 2018-2019 | 2017-2018 |
|--------------------|---|----------------------|--------------------|
| | | Kshs | Kshs |
| NGCDF Board | | | |
| A855907 | 1 | | 5,500,000.00 |
| A892615 | 2 | | 28,349,425.10 |
| A896765 | 3 | | 37,905,172.00 |
| A896943 | 4 | | 37,905,172.80 |
| A005143 | 1 | 2,598,850.00 | |
| B005190 | 2 | 9,379,310.35 | |
| B30267 | 3 | 10,000,000.00 | |
| B006430 | 4 | 8,000,000.00 | |
| B030483 | 5 | 12,000,000 | |
| A724461 | 6 | 11,000,000.00 | |
| B042790 | 7 | 13,000,000.00 | |
| TOTAL | | 65,978,160.35 | 109,659,770 |

2. OTHER RECEIPTS

| | 2018-2019 | 2017-2018 |
|--|---------------|---------------|
| | Kshs | Kshs |
| Receipts from Sale of tender documents | 54,000 | 49,000 |
| Total | 54,000 | 49,000 |

3. COMPENSATION OF EMPLOYEES

| | 2018-2019 | 2017-2018 |
|---|------------------|------------------|
| | Kshs | Kshs |
| Basic wages of contractual employees | 1,454,248 | 1,258,386 |
| Personal allowances paid as part of salary | | |
| Employer contribution to NHIF | 46,000 | |
| Employer contribution to NSSF | 143,784 | |
| Gratuity | | 880,276 |
| Total | 1,644,032 | 2,138,662 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LUGARI CONSTITUENCY
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For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. USE OF GOODS AND SERVICES

| | 2018-2019 Kshs | 2017-2018 Kshs |
|--|-------------------|-------------------|
| Committee Expenses | 4,553,998 | 910,100 |
| Committee allowances | 1,457,700 | 602,000 |
| Communication, supplies and services | | 99,000 |
| Domestic travel and subsistence | 905,700 | 408,010 |
| Office and general supplies and services | 1,095,220 | 7 68,476 |
| Other operating expenses | 1,986,977 | 3,335,197 |
| Fuel,oil& lubricants | 779,933 | 1,500,000 |
| Total | 10,779,528 | 7,622,783 |

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2018-2019 Kshs | 2017-2018 Kshs |
|--|-------------------|-------------------|
| Transfers to National Government entities | | |
| Transfers to primary schools (see attached list) | 27,752,634 | 8,857,770 |
| Transfers to secondary schools (see attached list) | 15,783,993 | 3,788,510 |
| Transfers to tertiary institutions (see attached list) | 6,676,327 | 1,690,000 |
| Transfers to health institutions (see attached list) | | 750,000 |
| TOTAL | 50,212,954 | 15,086,280 |

6. OTHER GRANTS AND OTHER PAYMENTS

| | 2018-2019 Kshs | 2017-2018 Kshs |
|---|-------------------|----------------------|
| Bursary -Secondary (see attached list) | 10,295,794 | 22,255,384 |
| Bursary -Tertiary (see attached list) | 10,739,792 | |
| Bursary-Special schools (see attached list) | 110,000.00 | |
| Security (see attached list) | 8,137,518 | 5,636,206 |
| Roads | | 16,110,400 |
| Sports (see attached list) | 2,520,000 | |
| Enviroment | | 1,892,441 |
| Emergency Projects (specify) | | 2,125,000 |
| CDF Office (see attached list) | 1,352,775 | - |
| Strategic plan (see attached list) | 1,075,000 | 1,425,000 |
| TOTAL | 34,230,879 | 49,444,431.00 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LUGARI CONSTITUENCY**

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For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. Acquisition of Assets

| | 2018-2019 Kshs (30/6/2019) | 2017-2018 Kshs 30/6/2018) |
|-----------------------|-------------------------------|------------------------------|
| ACQUISITION OF ASSETS | 0 | 3,840,068 |
| Total | 0 | 3,840,068 |

8. Bank Accounts (cash book bank balance)

| Name of Bank, Account No. & currency | 2018-2019 Kshs (30/6/2019) | 2017-2018 Kshs 30/6/2018) |
|---------------------------------------|-------------------------------|------------------------------|
| Coop Bank Webuye Branch 1120086153600 | 960,600 | 31,795,533 |
| Total | 960,600 | 31,795,533 |

9. BALANCES BROUGHT FORWARD

| | 2018-2019 Kshs | 2017-2018 Kshs |
|---------------|-------------------|-------------------|
| Bank Accounts | 31,795,533 | 218,986 |
| Total | 31,795,533 | 218,986 |

10. Retention (Annex 1)

| | 2018-2019 Kshs | 2017-2018 Kshs |
|--------------|-------------------|-------------------|
| Retention | 519,486 | - |
| Total | 519,486 | |

11. UNUTILIZED FUND (See Annex 2)

| | Kshs | Kshs |
|---|-------------------|-------------------|
| Compensation of employees | 275,000 | |
| Amounts due to other Government entities (see attached list) | 32,679,999 | |
| Amounts due to other grants and other transfers (see attached list) | 10,107,716 | |
| Acquisition of assets | | 31,795,533 |
| | 43,062,715 | 31,795,533 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LUGARI CONSTITUENCY
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12. Summary of Fixed Assets (Annex 3)

| Asset class | Historical Cost b/f (Kshs) 2017/18 | Additions during the year(Kshs) 2018/2019 | Disposals during the year (Kshs) | Historical Cost (Kshs) 2018/19 |
|-------------|---|--|---|---|
| Total | 21,408,217 | 0 | 0 | 21,408,217 |

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
LUGARI CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. PMC Account balances (See Annex 4)

| | 2018-2019 | 2017-2018 |
|--|-----------|-----------|
| | Kshs | Kshs |
| PMC account Balances (see attached list) | 4,237,800 | 4,798,929 |
| | | |
| | 4,237,800 | 4,798,929 |

NATIONAL GOVERNMENT ENTITY - (LUGARI NG CDF)

Reports and Financial Statements

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| | | |
|------------------------------|---|----------------|
| Compensation of employees | Salaries | 275,968 |
| | | 275,968 |
| | Amounts due to other Government entities | |
| Baharini Primary | Additional funds for construction of 2 classrooms plastering, fittings, painting and flooring | 600,000 |
| Chekalini Primary school | Purchase of additional 2 acre land | 1,639,999 |
| Kafusi Primary | Additional funds for plastering painting fittings for construction of one classroom | 300,000 |
| Kewa Primary | Additional funds for construction of one classroom plastering verandah painting screed | 200,000 |
| Kiliboti Primary School | Additional funds for completion of one classroom Roofing, fitting, plastering and painting of one classroom | 500,000 |
| Kilulu Primary school | Additional funds for construction of one classroom veranda and finishes | 300,000 |
| Kiwanja Ndege Primary School | Additional funds for construction of one classroom roofing plastering fittings, painting screed finishes | 400,000 |
| Kwambu Primary school | Additional funds for construction of classroom plastering, painting fittings | 700,000 |
| Lake basin Primary school | Additional funds for construction of one classroom plastering, painting fittings | 200,000 |
| Locho Primary school | Additional funds for purchase of 3 acres of land | 300,000 |
| Lumakanda DEB Primary School | Additional funds for completion of a classroom plastering and painting and fittings | 3,680,000 |
| Mahiga Primary School | Additional funds for plastering and fettings. | 300,000 |
| Makhwabuye Primary school | Additional funds for construction of 3 classrooms plastering, fittings, painting | 400,000 |
| Mapengo Primary school | Additional funds for completion of one classroom, fitting plastering, painting fisher board | 900,000 |
| Mayoyo SA Primary | Construction of 2 door toilets to completion | 400,000 |

NATIONAL GOVERNMENT ENTITY - (LUGARI NG CDF)

Reports and Financial Statements

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ANNEX 1 – RETENTION

| Contractors | 2018-2019 Kshs | 2017-2018 Kshs |
|--|-------------------|-------------------|
| Belelo construction co. ltd | 34,426 | |
| Gadawax Enterprises ltd | 44,150 | |
| Josphat Hardware | 59,999 | |
| Belelo construction co. ltd | 81,149 | |
| Stikken Construction | 59,000 | |
| Katronjoy general supply | 29,546 | |
| Rolltech Company | 5,000 | |
| Mesiblesinga Co. Ltd | 40,000 | |
| Vision Installation and General supplies | 70,000 | |
| Maropa Supplies ltd | 50,000 | |
| Vision Installation and General supplies | 21,462 | |
| Beryluck Investment | 24,754 | |
| Total | 519,486 | |

ANNEX 2 – UNUTILIZED FUNDS

| Name | Brief Transaction Description | Outstanding Balance 2018/19 | Outstanding Balance 2017/18 | Comments |
|--|-------------------------------|-----------------------------|-----------------------------|--------------------|
| Compensation of employees | | 275,968 | | |
| Amounts due to other Government entities | | 32,679,999 | | |
| Amounts due to other grants and other transfers | | 10,106,748 | | |
| Acquisition of assets | | | 6,500,000 | Yet to be approved |
| Grand Total | | 43,062,715 | 6,500,000 | |

| Project Name | Brief Transaction Description Activity | Outstanding Balance 2018/19 |
|--------------|--|-----------------------------|
| | | |

NATIONAL GOVERNMENT ENTITY - (LUGARI NG CDF)

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| School | | |
|-------------------------------------|---|-----------|
| Mbaya Primary School | Additional funds for purchase of one acre of land and title deed processing | 480,000 |
| Mugumu Primary School | Additional funds for completion of 2 classrooms fittings, plastering, painting and finishing works | 100,000 |
| Mugunga Primary School | Additional funds for completion of a classroom plastering and painting and fittings | 480,000 |
| Mukuyu Primary School | Additional funds for Construction of 2 classrooms Plastering, painting and shutters | 200,000 |
| Musemwa Primary | Additional funds for construction of one classroom -Verandah | 400,000 |
| Mutua Primary | Additional funds for construction of one classroom plastering, painting fittings | 200,000 |
| Muyuyi Primary | Additional funds for purchase of one acre land and processing of title deed | 200,000 |
| Namarambi Muslim Primary School | Additional funds for purchase of one acre land-processing of title deed | 250,000 |
| Sango Primary School | | 450,000 |
| St. Michael Mwilolo Primary School | Additional funds for purchase of one acre land-processing of title deed | 500,000 |
| St. Paul's Shitavita Primary School | Additional funds for purchase of one acre land-processing of title deed | 350,000 |
| AIC Sipande Secondary | Additional funds for Completion of a classroom –plastering, fittings, painting and flooring and veranda | 400,000 |
| Lukhokho Secondary School | Additional funds for Completion of multipurpose hall- roofing, plastering, shutters and painting | 2,000,000 |
| Lwandeti DEB Secondary school | Purchase of a school bus 52 seater at Kshs 6,000,000. The balance of Kshs 4,000,000 will be funded by the office of Deputy president. | 2,000,000 |
| Mabuye secondary school | Additional funding for Purchase of additional 2 acre of land and processing of the title deed. | 1,000,000 |
| Mahanga secondary school | Additional funding for Lintel, roofing, plastering and fitting of a dormitory | 1,000,000 |
| Makhukhuni Secondary | Additional funds for Completion of multipurpose hall- roofing, plastering, shutters and | 2,000,000 |

NATIONAL GOVERNMENT ENTITY - (LUGARI NG CDF)

Reports and Financial Statements

For the year ended June 30, 2019

| | | |
|---|---|-------------------|
| School | painting | |
| Manyonyi Boys Secondary school | Additional funds for purchase of one acre of land and title deed processing | 400,000 |
| Marakusi Secondary | Additional funds for Completion of a dormitory -walling roofing fittings and plastering | 1,100,000 |
| Maturu Secondary | Additional funds for walling roofing plastering fittings painting of a multipurpose hall | 2,000,000 |
| Mautuma Secondary School | Additional fund for Completion of multipurpose hall- roofing, plastering, shutters and painting | 2,000,000 |
| Muhomo Secondary school | Additional funding for completion of a dormitory for plastering and painting | 300,000 |
| Mukonge Secondary school | Additional funds for completion of one classroom Plastering and painting and fittings | 200,000 |
| St Mukasa Boys sec | Additional funds for roofing plastering fittings, painting screed finishes of a dormitory | 1,200,000 |
| St. Cecilia G. Secondary School | Additional funds for Completion of staff house (Roofing, plastering, painting, windows & door) | 300,000 |
| St. Charles Lwanga Koromaiti Secondary School | Additional funding for Laboratory fittings, cabinets, gas installation works and fume chambers | 900,000 |
| St. Mukasa Girls Secondary School | Additional funds for Completion of one classroom plastering, painting and fittings | 350,000 |
| Vuyika secondary school | Additional funds for Completion of administration block plastering, painting fittings | 1,100,000 |
| TOTAL | | 32,679,999 |
| | Amounts due to other grants and other transfers | |
| 11.2 Construction of CDF office | Landscaping | 273,795 |
| Matete Police Station | Purchase of land | 1,000,000 |
| Lumakanda Police station | Construction of toilets | 190,000 |
| 6.1 Installation of water harvesting tanks | Installation of water harvesting tanks in 6 schools one per ward. Two water harvesting tanks of 5000ltrs, water gutters per school 1. Mbajo secondary school 2. Nambilima Secondary | 2,180,817 |

NATIONAL GOVERNMENT ENTITY - (LUGARI NG CDF)

Reports and Financial Statements

For the year ended June 30, 2019

| | | |
|---------------------|--|-------------------|
| | 3. Lwandeti DEB Secondary school 4. Mufutu Secondary School 5. Mukuyu Special Primary school 6. Mugunga Secondary school 7. Lukhokho girls sec Koromaiti secondary school | |
| 4.5 Social Security | NHIF for needy people | 2,622,143 |
| 3.0 Emergency | Emergency projects | 3,839,993 |
| | | 10,106,748 |

NATIONAL GOVERNMENT ENTITY - (LUGARI NG CDF)
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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost b/f (Kshs) 2017/18 | Additions during the year(Kshs) 2018/2019 | Disposals during the year (Kshs) | Historical Cost (Kshs) 2018/19 |
|--|---|--|---|---|
| Land | 3,024,000 | 0 | 0 | 3,024,000 |
| Buildings and structures | 8,823,468 | 0 | 0 | 8,823,468 |
| Transport equipment | 3,700,000 | 0 | 0 | 3,700,000 |
| Office equipment, furniture and fittings | 1,295,000 | 0 | 0 | 1,295,000 |
| Other Machinery and Equipment | 4,565,749 | 0 | 0 | 4,565,749 |
| Total | 21,408,217 | 0 | 0 | 21,408,217 |

NATIONAL GOVERNMENT ENTITY - (LUGARING CDF)

Reports and Financial Statements

For the year ended June 30, 2019

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2019

| NAME OF PROJECT | BANK | BRANCH | ACCOUNT NO. | 2017/2019 | 2018/2019 |
|----------------------------------|--------------|---------|----------------|------------|-----------|
| AIC SIPANDE SECONDARY SCHOOL | CO-OPERATIVE | ELDORET | 01141598294300 | 84,582.50 | |
| ANGAYU PRIMARY SCHOOL | CO-OPERATIVE | | 01139411006200 | 207,163.00 | |
| BAHATI PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | 01139185432602 | 0.00 | |
| CHAMAVELE PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | | 1,600.00 | |
| CHEKALINI HEALTH CENTRE | | | | 540.00 | |
| CHEKALINI POLICE POST | | | | 1,500.00 | |
| CHEKALINI PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | | 2,100.50 | |
| CHEKALINI SECONDARY SCHOOL | CO-OPERATIVE | | 01139435717700 | 500.00 | |
| CHEPSAI PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | | 1,230.00 | |
| CHEVAYWA T.T.I. | CO-OPERATIVE | WEBUYE | | 1,966.00 | |
| FORESTAL PRIMARY SCHOOL | CO-OPERATIVE | | 01139046736902 | 490.00 | |
| FRANK PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139610550800 | 1,622.50 | 1,622.5 |
| FRIENDS ANGAYU SEC. SCHOOL | CO-OPERATIVE | | | 2,030.00 | |
| FRIENDS MABUYE SECONDARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139744233400 | 3,132.50 | 12,132.5 |
| FRIENDS MUHOMO PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139610750200 | 7,072.50 | |
| FRIENDS SCHOOL LUKHOKHO | CO-OPERATIVE | | 01129411513900 | 0.00 | |
| FRIENDS SCHOOL MAKHUKHUNI | CO-OPERATIVE | WEBUYE | 01139610495200 | 698.50 | 37,455.0 |
| FRIENDS SCHOOL MUGUNGA | CO-OPERATIVE | ELDORET | 01141182699600 | 1,659.00 | |
| FRIENDS SECONDARY SCHOOL MATURU | CO-OPERATIVE | BGM | 01139058786300 | 1,003.00 | |
| FRIENDS VUYIKA SEC. SCHOOL | CO-OPERATIVE | WEBUYE | 01139534268500 | 172,666.00 | |
| HANDOW SECONDARY SCHOOL | CO-OPERATIVE | | | 1,450.00 | |
| HOLY FAMILY MARUKUSI SEC. SCHOOL | CO-OPERATIVE | WEBUYE | 01139744147700 | 2,672.50 | |

NATIONAL GOVERNMENT ENTITY - (LUGARI NG CDF)

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For the year ended June 30, 2019

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|-------------------------------------|--------------|---------|----------------|------------|------------|
| ITUMBU PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | | 1,855.50 | |
| IVONA EAST PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | 01139457952900 | 254,500.00 | |
| IVONA PAG SECONDARY SCHOOL | CO-OPERATIVE | ELDORET | 01141673607900 | 279,471.50 | 9,471.0 |
| JIRONGO DEB PRIMARY SCHOOL | CO-OPERATIVE | | 01139182714000 | 7,195.00 | |
| KABRAS YOUTH POLYTECHNIC | CO-OPERATIVE | | 01139058790001 | 1,223.00 | |
| KABURENGU FRESH PRODUCE MARKET | CO-OPERATIVE | WEBUYE | 01141610772300 | 2,922.50 | |
| KAFUSI PRIMARY SCHOOL | CO-OPERATIVE | | 01139435143600 | 2,278.00 | |
| KILIBOTI PRIMARY SCHOOL | KCB | | 1106289099 | | |
| KILULU PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139744034400 | 1,702.50 | |
| KIPKAREN RURAL PRIMARY | CO-OPERATIVE | WEBUYE | 01139745360200 | 0 | 4,020.0 |
| KIVAYWA PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | | 988.00 | |
| KIWANJA NDEGE PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139182987000 | 6,800.00 | 406,500.00 |
| KOROMAITI ASSISTANT CHIEF'S OFFICE | CO-OPERATIVE | WEBUYE | 01141744048800 | 1,555.50 | |
| KULUMBENI SECONDARY SCHOOL | CO-OPERATIVE | | 01139435663400 | 5,580.00 | |
| KULUMBENI SPECIAL PRIMARY SCHOOL | | | | | 2,665.50 |
| KWAMBU PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139610604800 | 1,949.50 | |
| KWAMBU PRIMARY SCHOOL | CO-OPERATIVE | | 01139610604800 | 1,949.00 | |
| LAKE BASIN PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139744582000 | 1,572.50 | |
| LUGARI ASSISTANT CHIEF'S OFFICE | CO-OPERATIVE | | | 1,988.00 | |
| LUGARI DISTRICT HOSPITAL | CO-OPERATIVE | | 01141411498200 | 1,998.04 | |
| LUGARI DIVISIONAL POLICE H/QUARTERS | CO-OPERATIVE | ELDORET | 01141598223000 | 1,443.50 | |
| LUGARI FOREST DISPENSARY | CO-OPERATIVE | ELDORET | 01141184563600 | 975.00 | |
| LUGARI GRAIN AMARANTH | CO-OPERATIVE | | 01141610738200 | 325.00 | |
| LUGARI POLICE HEADQUARTERS | CO-OPERATIVE | | | 2,228.00 | |
| LUGARI POLICE POST | CO-OPERATIVE | | | 1,558.00 | |

NATIONAL GOVERNMENT ENTITY - (LUGARI NG CDF)

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For the year ended June 30, 2019

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|---------------------------------|--------------|---------|-----------------|-----------|----------|
| LUGARI TEACHERS T. COLLEGE | CO-OPERATIVE | WEBUYE | 01139534341200 | 13,899.65 | |
| LUGARI YOUTH EMPOWERMENT CENTRE | CO-OPERATIVE | WEBUYE | 01141610158400 | 62.50 | |
| LUKOKHO PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139411497500 | 2,482.70 | |
| LUKOVA PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | | 1,786.25 | |
| LUMAKANDA DEB PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01141610742500 | 1,233.50 | 0 |
| LUMAKANDA TOWNSHIP SEC. SCHOOL | CO-OPERATIVE | | 01139610306900 | 2,282.50 | |
| LUMAKANDA TOWNSHIP SEC. SCHOOL | CO-OPERATIVE | | 0113943559030 | 0 | 2,282.5 |
| LUMAMA PRIMARY SCHOOL | CO-OPERATIVE | | 01139184848300 | 3,330.00 | 0 |
| LUMAMA SECONDARY SCHOOL | CO-OPERATIVE | | 01139411093300 | 10,560.50 | |
| LUMANI AP CAMP | CO-OPERATIVE | | 01141609243300 | 701.90 | |
| LUMANI DISPENSARY | CO-OPERATIVE | WEBUYE | 01141411209400 | 8,370.00 | |
| LUMANI DISPENSARY | CO-OPERATIVE | WEBUYE | 011414112094400 | 1,445.50 | |
| LUMANI TOWNSHIP P. SCHOOL | CO-OPERATIVE | | 01141411172800 | 2,451.00 | |
| LWANDA LUGARI DISPENSARY | CO-OPERATIVE | | | 3,229.00 | |
| LWANDA LUGARI PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | | 966.55 | |
| LWANDA LUGARI SEC. SCHOOL | CO-OPERATIVE | | 01139440047100 | 2,517.50 | |
| LWANDETI DEB PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | | 1,472.50 | |
| LWANDETI DEB SECONDARY SCHOOL | | | | | 4,002.20 |
| MACHO MUSLIM SECONDARY SCHOOL | | | | 1,120.00 | 2,500.00 |
| MAHANGA 'K' SECONDARY SCHOOL | CO-OPERATIVE | | | 5,565.00 | 4,255.90 |
| MAHIGA PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | | 2,155.50 | 2,433.00 |
| MAJENGO PRIMARY SCHOOL | CO-OPERATIVE | | 01136459359100 | 1,220.00 | |
| MAKHWABUYE PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139411476000 | 59.20 | |
| MAKHWABUYE SECONDARY | CO-OPERATIVE | WEBUYE | | 1,256.00 | |

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| SCHOOL | | | | | |
|----------------------------------|--------------|---------|----------------|------------|-------------|
| MAKINA PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01129411633400 | 0.00 | |
| MAKONGE PRIMARY SCHOOL | CO-OPERATIVE | | 01139411173100 | 2,853.50 | |
| MANYONYI DISPENSARY | CO-OPERATIVE | | | 1,114.00 | |
| MANYONYI PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | 01139183206000 | 1,600.00 | |
| MANYONYI SECONDARY SCHOOL | CO-OPERATIVE | | 01129457678000 | 0.00 | 3,060.0 |
| MAPENGO DISPENSARY | CO-OPERATIVE | ELDORET | | 1,200.00 | |
| MARAKUSI ASS. CHIEF'S OFFICE | CO-OPERATIVE | | 01141610123700 | 772.90 | |
| MARAKUSI DISPENSARY | CO-OPERATIVE | | 01141441655700 | 692.50 | |
| MARULA PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | | 1,240.00 | |
| MASASULI PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139435780500 | 895.50 | |
| MASINDE MULIRO UNIVERSITY LUGARI | | | | 10,520.00 | |
| MATURU DISPENSARY | CO-OPERATIVE | | 01134290018900 | 14,787.00 | |
| MATURU PRIMARY SCHOOL | CO-OPERATIVE | | 01139610784000 | 31,872.50 | |
| MATURU SECONDARY SCHOOL | CO-OPERATIVE | | | 562.65 | |
| MAUTUMA DEB PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | 01139046412800 | 0.00 | |
| MAUTUMA M.T.C. | CO-OPERATIVE | | 01141441671800 | 122,562.50 | 914,418.5 |
| MAUTUMA MTC | CO-OPERATIVE | ELDORET | 01141441671800 | 122,562.50 | 914,418.5 |
| MAUTUMA SECONDARY SCHOOL | CO-OPERATIVE | ELDORET | 01139182710600 | 37,827.95 | 37,827.0 |
| MAYOYO MHM PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | | 455.00 | |
| MAYOYO SA PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139610733800 | 2,492.50 | 2,492 |
| MBAGARA PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | | 1,620.65 | |
| MBAJO PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139183175600 | 2,387.50 | |
| MBAJO SECONDARY SCHOOL | | | | 950.50 | 1,100,520.0 |
| MBAYA PAG PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139534594700 | 1,415.00 | |
| MBAYA PAG SECONDARY | CO-OPERATIVE | WEBUYE | 01139534594700 | 1,415.00 | |

NATIONAL GOVERNMENT ENTITY - (LUGARI NG CDF)

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| SCHOOL | | | | | |
|--------------------------------|--------------|---------|----------------|------------|---------|
| MBAYA PRIMARY SCHOOL | CO-OPERATIVE | | 01139087076001 | 3,910.00 | 2,275 |
| MBAYA SECONDARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139534594700 | 1,415.00 | |
| MUFUTU PRIMARY SCHOOL | CO-OPERATIVE | | 01141411100700 | 3,850.00 | |
| MUGUMU PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | 01139045026800 | 401,577.00 | 381,577 |
| MUGUNGA PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139435590300 | 202,120.00 | 2,220.0 |
| MUHOMO PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | | 995.50 | 7,072.0 |
| MUHOMO SECONDARY SCHOOL | CO-OPERATIVE | | 01139435739300 | 1,610.00 | |
| MUKABANE SA PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | | 1,380.00 | |
| MUKHALANYA PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | | 2,103.50 | 1,554 |
| MUKONGE PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | 01139087012001 | 2,230.00 | |
| MUKONGE SECONDARY SCHOOL | CO-OPERATIVE | WEBUYE | 01129457233000 | 0.00 | 0.00 |
| MUKUYU FRIENDS SPECIAL SCHOOL | CO-OPERATIVE | ELDORET | 01141673503900 | 91.50 | |
| MUKUYU GIRLS H. SCHOOL | CO-OPERATIVE | | 01139185305200 | 71,695.00 | |
| MUKUYU PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | 01139184893400 | 1,888.00 | 710.00 |
| MULWANDA PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139609212200 | 1,172.50 | |
| MUNDUMA WATER PROJECT | CO-OPERATIVE | | | 1,350.00 | |
| MUNYUKI DISPENSARY | CO-OPERATIVE | | | 16,500.00 | |
| MUNYUKI MIXED SECONDARY SCHOOL | CO-OPERATIVE | ELDORET | 01139086833602 | 1,745.00 | |
| MURRAM PRIMARY SCHOOL | CO-OPERATIVE | | 01139086723100 | 4,151.00 | 437,251 |
| MUSEMBE PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139411045800 | 303,854.00 | |
| MUSEMBE SPECIAL SCHOOL | CO-OPERATIVE | | | 985.00 | |
| MUSEMWA PRIMARY SCHOOL | | | | 985.50 | |
| MUTONYI PRIMARY SCHOOL | CO-OPERATIVE | | | 0.00 | |
| MUTUA PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01141411527600 | 320.00 | |
| MUVIKI PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | | 987.25 | 742 |
| MUYUGI PRIMARY | CO-OPERATIVE | ELDORET | 01141672879400 | 1,794.50 | |

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|---------------------------------------|--------------|----------|----------------|------------|-----------|
| SCHOOL | | | | | |
| MWIVONA PRIMARY SCHOOL | | | | 8,485.00 | |
| NABEMO PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | 01139046387600 | 1,756.12 | |
| NAMBILIMA PRIMARY SCHOOL | CO-OPERATIVE | | 01139411196800 | 3,022.00 | |
| NAMBILIMA SA SECONDARY SCHOOL | CO-OPERATIVE | | 01139411091600 | 0.23 | |
| NZOIA GIRLS SECONDARY SCHOOL | CO-OPERATIVE | | | 702,025.00 | |
| PANPAPER AP CAMP | CO-OPERATIVE | | 01141442212300 | 1,557.50 | |
| PANPAPER PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | 01141673053500 | 672.00 | 174.0 |
| PANPAPER WATER PROJECT | CO-OPERATIVE | | | 1,251.00 | |
| RUSINGA WATER PROJECT | CO-OPERATIVE | WEBUYE | 01141610619100 | 562.00 | |
| SANGO PRIMARY SCHOOL | CO-OPERATIVE | | | 250,255.00 | |
| SAVALA PRIMARY SCHOOL | CO-OPERATIVE | | 01139046330400 | 10,140.00 | |
| SAVALA PRIMARY SCHOOL | CO-OPERATIVE | | 01139046330400 | 10,140.00 | |
| SAVALA SECONDARY SCHOOL | CO-OPERATIVE | | | 305,210.00 | |
| SIPANDE DISPENSARY | CO-OPERATIVE | | | 244,300.00 | |
| SIRENDE PRIMARY SCHOOL | CO-OPERATIVE | | 01139435279200 | 3,360.00 | |
| ST. AUGUSTINE MLIMANI SEC. SCH. | CO-OPERATIVE | ELD WEST | 01139458138100 | 1,966.30 | |
| ST. BONFACE MBAGARA SEC. SCHOOL | CO-OPERATIVE | | | 1,540.00 | 2,010.0 |
| ST. CECILIA G. SECONDARY SCHOOL | CO-OPERATIVE | ELDORET | 01139457952400 | 401,672.00 | 303,462.0 |
| ST. FRANCIS MAJENGO SEC. SCHOOL | CO-OPERATIVE | | | 1,150.00 | 1,722.0 |
| ST. KIZITO PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | 01139185305800 | 3,020.00 | |
| ST. LOTUS SAISI PRIMARY SCHOOL | CO-OPERATIVE | | | 1,765.00 | 1,040 |
| ST. LUKE'S LUMAKANDA BOYS HIGH SCHOOL | | | | | 425.00 |
| ST. MARY'S BOARDING PRIMARY SCHOOL | CO-OPERATIVE | ELDORET | 01139046432300 | 1,810.00 | |

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|---|--------------|--------|----------------|--------------------------|--------------------------|
| ST. MUKASA B. SECONDARY SCHOOL | CO-OPERATIVE | WEBUYE | | 1,325.00 | |
| ST. MUKAQSA GIRLS SECONDARY SCHOOL | | | | | 1,110.00 |
| ST. PAUL'S LUGARI B. SECONDARY SCHOOL | CO-OPERATIVE | | | 1,455.00 | 1,004.0 |
| ST. PAUL'S SHITAVITA PRIMARY SCHOOL | CO-OPERATIVE | | | 295,235.00 | 534,649.5 |
| TEKOA PRIMARY SCHOOL | CO-OPERATIVE | WEBUYE | 01139610485700 | 8,086.50 | 8,086 |
| VUYIKA PRIMARY SCHOOL | | | | | 2,060.00 |
| VUYIKA SECONDARY SCHOOL | CO-OPERATIVE | | | 755.00 | |
| TOTAL | | | | 4,798,929. 34 | 4,237,80 0.10 |

NATIONAL GOVERNMENT ENTITY - (LUGARI NG CDF)

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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) |
|--|---|---|--|-----------------------------------|--|
| 4.2 | Why the Lugari NG CDF engaged in maintenance of roads which is a devolved function | This were pending works approved by the county government and CDF Board | Fund account Manager | Resolved | |
| 4.2.3 | Construction of NG CDF offices were overestimated and certificates of payments are not detailed | Recommendation noted and shared with works officer and the overstatement of the works was corrected | Fund account manager and Works officer | Resolved | |
| 4.2.5 | Lack of tilte deeds for land projects | The committee has has allocated more funds for processing of the title deed | CDFC and Fund Account Mnager | In progress | EVERY END OF FINANCIAL YEAR |