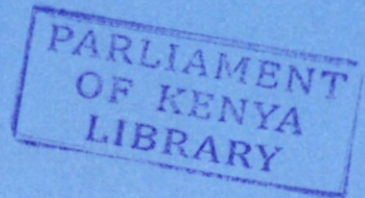


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 14 AUG 2024

OF

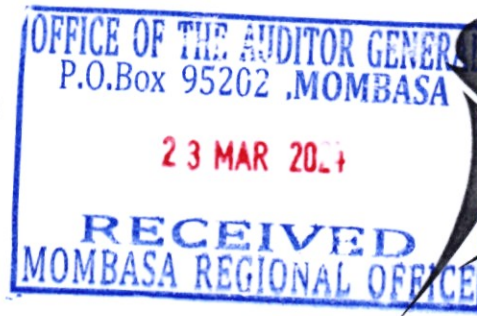
THE AUDITOR-GENERAL

TABLED BY: HON. O. W. B. BATA MAI DEPUTY LEADER OF THE MAJORITY PARTY

CLERK-AT-THE-TABLE: ESTHER NG'ENDO ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – VOI
CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2023**



VOI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

*Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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I. Acronyms and glossary

NGCDF	-	National Government Constituency Development Fund
NGCDFB	-	National Government Constituency Development Board
NGCDFC	-	National Government Constituency Development Committee
PFM	-	Public Finance Management
IPSAS	-	International Public Sector Accounting Standards.
PMC	-	Project Management Committee
FY	-	Financial Year
PSASB	-	Public Sector Accounting Standards Board
CSR	-	Corporate Social Responsibility
KSH	-	Kenya Shillings
ARMC	-	Audit and Risk Management Committee
OSHA	-	Occupational Safety and Health Act

II. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, 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;

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- 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

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.

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The Voi Constituency NGCDF 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)

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Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Mr. Andrew Lumunge
2.	National Sub-County Accountant	Mr. Eric Mutuku
3.	Chairman NGCDFC	Mr. Dominic Albhai Mwambanga
4.	Member NGCDFC	Md. Sara Mwakina

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Voi Constituency NGCDF. 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.

(d) Voi Constituency NGCDF Headquarters

P.O. Box 168-80300
NG-CDF Building
At Dan Mwazo Social Hall, Law Courts - Garsen Road

(e) Voi Constituency NGCDF Contacts

Telephone: (254) 795908730
E-mail: cdfvoi@ngcdf.go.ke
Website: www.voicdf.go.ke

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(f) Voi Constituency NGCDF Bankers

Kenya Commercial Bank
Account Number: 1104887819
P.O Box 1122-80300
Voi

(g) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084-00100
GPO
Nairobi, Kenya

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman's Report

I am grateful for the opportunity to head the NG-CDF Committee Voi Constituency in serving the community through provision of services and implementation of projects in Nation Building. It's with great joy that therefore present to you the unaudited accounts and collaborative annual report for the year ended 30th June 2023.



We are drafting the Voi Strategic Plan 2023-2027 that will provide a roadmap on how NGCDF Voi Constituency will serve residents in the next 5 years. The plan will show where we are, where we are heading and how to get there. The plan will guide Voi NG-CDF's operations in line with the Constitution.

This Strategic Plan is prepared within the context of Global, Regional and National Development agenda galvanized by the Constitution of Kenya 2010 and NG-CDF Act 2015. These include Kenya Vision 2030-Economic, Social and Political Pillars and Medium Term Plan (MTPs), Sustainable Development Goals (SDGs), and the Bottom-Up Economic Transformation Plan 2022-2027.

The plan captures the proposals from Voi residents presented during public participation, and is presented in actionable form with timelines. It shows the gaps and the needs of the constituents to be addressed by the National Government through Treasury by providing funds for projects implementation, workshops, monitoring and evaluation processes. Input from members of National Government Constituency Development Funds Committee (NG-CDFCs), Projects Monitoring Committees (PMCs) and other stakeholders including the Voi NG-CDF has enabled the document to capture the proposals from all residents.

We are guided by a budget proposal in the implementation of our projects.

Key to note is that the Budget allocation from the NG-CDF Board is not sufficient for all project proposed by wananchi during the public participation. Bursary being the major project, the percentage allocated is not adequate to support the high demand of needy cases with Voi being in an ASAL area.

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However as much as I applaud the fund, on behalf of NG-CDFC and the community at large, there are challenges that need quick interventions from the Board to improve on service delivery.

- I. Timely disbursement of funds
- II. Untimely approval of reallocation requests.

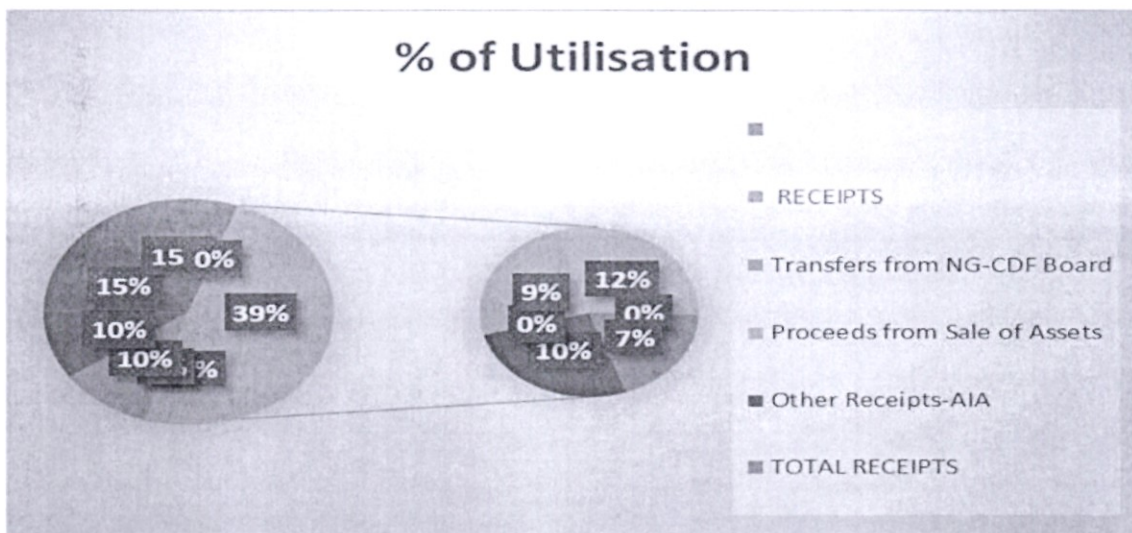
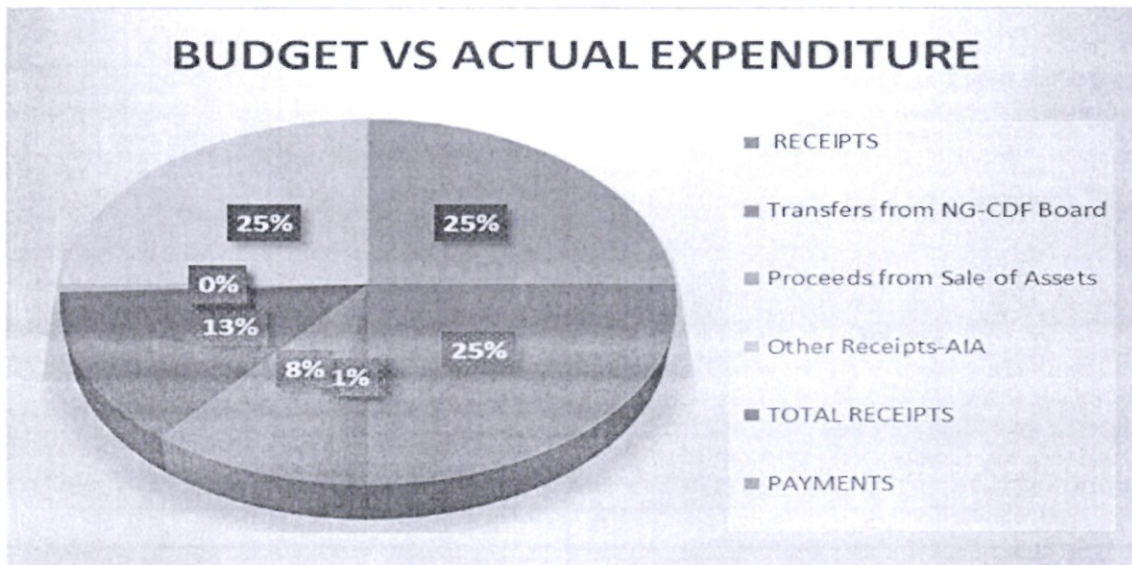
Since inception, NG-CDF has really changed the lives of People on matters infrastructural development both at education and security sectors through provision of bursaries, renovation and construction of Schools, construction of police stations/ posts, administration offices like ACCs, Chiefs and Asst Chiefs offices. The fund has also supported Emergency projects including construction of toilets and fencing of institutions thus reducing risks of diseases and human wildlife conflicts.

Therefore there is need to protect the Fund by ensuring its enshrined in the Constitution.

During the financial year the constituency received funds from the NG -CDF Board totaling to Ksh. **87,000,000**, we had also a balance in our accounts from utilized funds of previous year amounting to **Ksh. 15,066,930**, thus making the actual amount available for use to be **Ksh. 102,066,930**.

Total expenditure at the year end was **71,843,763** where most of the funds was channeled towards supporting needy school going children easing the burden of school fees where the entity disbursed bursaries to secondary schools worth **ksh.29,580,576** and bursaries to tertiary institutions **ksh,11,000,000** making it a total of **ksh.40,580,576**. As an entity we appreciate receiving funds from the board though late disbursement have affected implementation of financial 2022-2023 projects timeline. On behalf of the people of Voi we call for timely disbursement of funds in order to ensure the community gets value for the fund.

Below is a graphical representation of the budgeted funds versus actual expenditure for the FY 2022-2023.

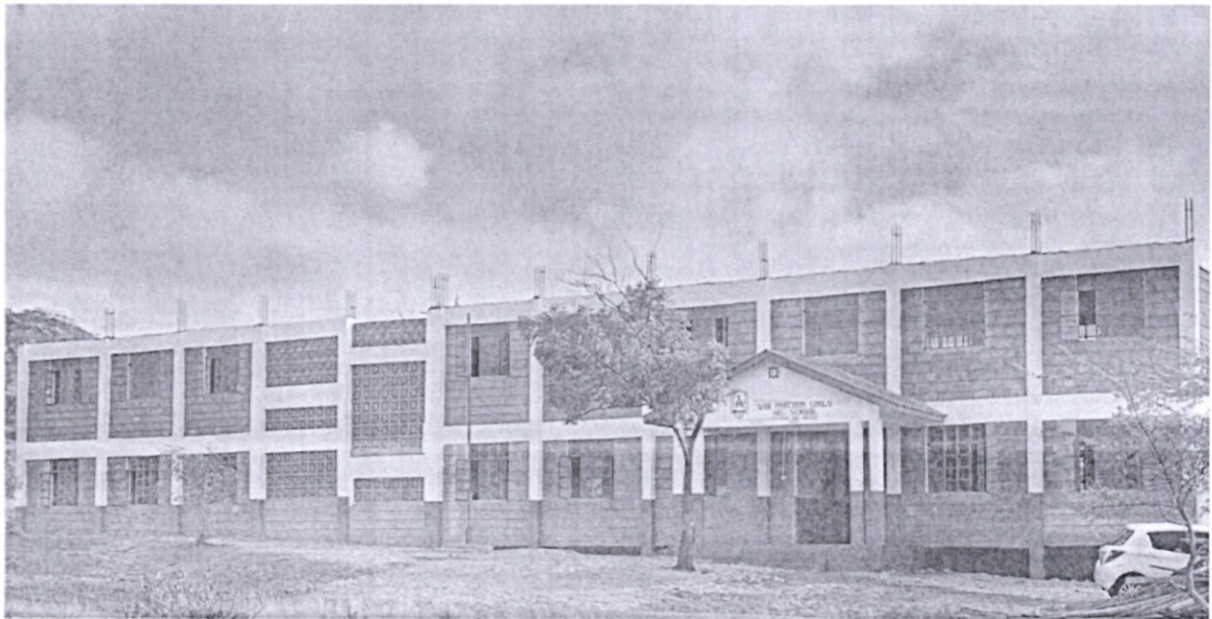


Major physical facilities funded are infrastructure such as classrooms, juvenile cells, laboratories, dormitories, toilets, and supply of desks. The continued funding towards the education and security sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families as well as enhancing security respectively. Some of the projects undertaken during the financial year were Voi police juvenile cells, Voi primary school Wangalla primary school and several others. Below is a pictorial representation some of the mentioned projects;

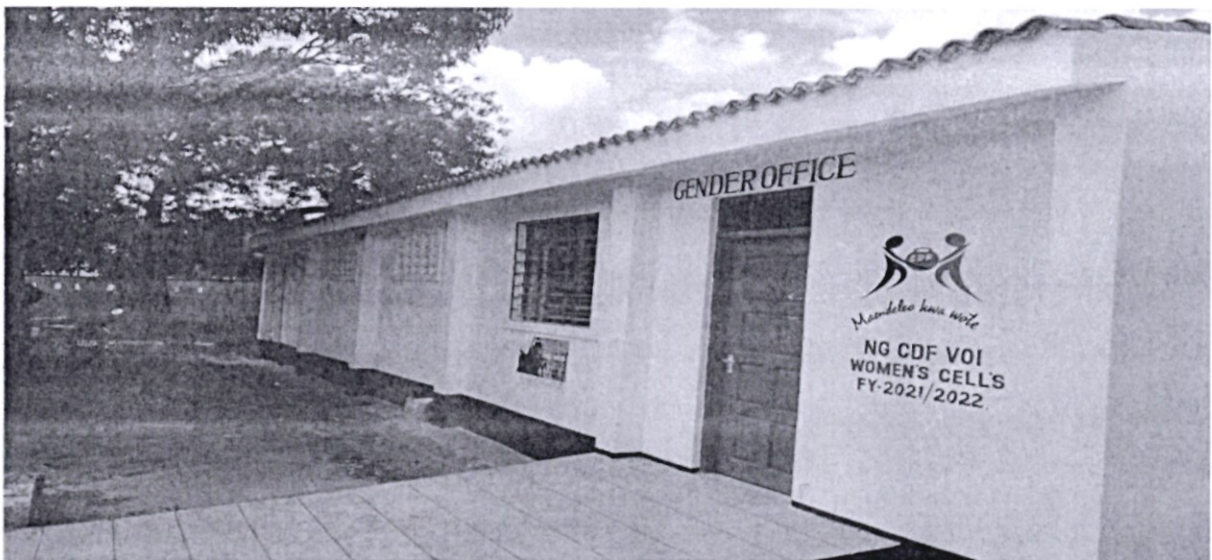


Construction to completion of 4no classroom at Manyani primary school

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Construction to completion 3 no classrooms and an administration block at Mabomani Sec school



Construction to completion women cell at Voi Police station doubling up as gender offices.

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Construction to completion of 2 no. classroom at Wagalla primary school

Thank you,

Mr. Dominc Albhai Mwambanga
Chairman NGCDF Committee- Voi

IV. Statement Of Performance Against Predetermined Objectives for FY2022/2023

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of *Voi Constituency 2023-2027* plan are to:

- a) To strengthen constituents attainment of education outcome at all levels by improving our Schools infrastructure, provision of bursaries to needy and deserving students
- b) To enhance maintenance of law and order to preserve peace and protect life and property.
- c) To Conserve the Environment and encourage water harvesting
- d) To nurture, Empower and develop growing talents of youths through sporting activities.

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Sector	Objective	Outcome	Indicator	Performance
Education	To strengthen constituents attainment of education outcome at all levels by improving School infrastructure, provision of bursaries to needy and deserving students	To construct 120 classrooms, 35 libraries, 35 administration blocks, 5 laboratories, 5 dormestries, 10 ablution blocks, 4,000 desks -To Support 40,000 learners with school bursaries	-To build 24 classrooms per year. -To construct 7 administration blocks per year. -To build 7 libraries in school per year. -To construct one laboratory per year. -Construct one dormitory -To construct 2 ablution blocks per year -Provision of 800 desks to various schools per year. -To provide bursaries to 8,000	In FY 2022/23 -7,000 Number of students benefited from the bursary. -Constructed 2 units of 3doors pit latrine to 5 schools. - Renovated 1 school.

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Security	To enhance maintenance of law and order to preserve peace and protect life and property.	To construct 2 police station. To build 2 ACCS office. To build 5 chiefs office and 5 assistant chiefs offices within the constituency.	To construct/ renovate 1 police station, 1 ACC'S office , 1 CHIEFS OFFICE, 1 assistant Chiefs office within the constituency.	In FY 2022/23: we completed 1- police station, 1- ACC's Office. We also constructed 1- Chiefs and 1- Assistant Chief's offices.
Environment	To promote environmental conservation in the constituency.	-Planting 6,000 trees to increase forest cover. -Harvesting rain water to access clean water through purchase of 60 tanks of 10,000L each to 60 school,	- planting 1,200 No of trees seedlings - purchasing 12 no of water tank each of 10,000ltrs	In FY 2022/23: 12 institutions were supported with 100 trees seedlings, 10,000litres water tanks and with gutters and a tank base.
Sports	To nature, Empower and develop growing talents of youths through sporting activities.	Promotion of youth initiatives in building and nurturing their talents and skills in sports through purchase of 900 set of sports uniform -Organizing 5 sports tournament	-Purchase of 180 uniform set, -organising 1 sports tournament.	In FY 2022/23: 360 uniform sets were distributed to youth teams. Organised one sports tournament within the constituency

V. Statement of Governance

Appointment and Removal of NG-CDFC Members

Under the NG-CDF Act, the term of Service of Members in the 13th Parliament ended with the August 9th General Election creating room for the appointment of new Committee Members. The Process begun with former committee members being notified of end of their term. Then appointment of a Selection panel led by Assistant County Commissioner Hellen A. Okumu , Fund Account Manager Stephen Charo, Members Rodah Mwashighadi, and Ayub Shaka. The Selection panel advertised the job vacancy and received applications where successful applicants were called for interviews. For appointment a Member has to meet the following criteria.

- a) Is a citizen of Kenya; Committee.
- b) Is ordinarily a resident and a voter within the Constituency;
- c) Is able to read and write and to communicate in English and
- d) Kiswahili;
- e) Meets the requirements of Chapter Six of the Constitution;
- f) Is available to participate in the activities of a Constituency Committee.

Names of successful candidates were forwarded to the NG-CDF Board for approval and forwarding to the National Assembly. The following Voi NGCDFC members were gazetted:

NO	NAME	CATEGORY	WARD
1.	Dominic Alibhai Mwambanga	Male (Adult)	Mbololo
2.	Sera Mwake Mwakima	Female (Adult)	Sagalla
3.	Festo Mwadime Mleghwa	Male (Youth)	Ngolia
4.	Hulda Mkunu	Female (Youth)	Kasigau
5.	Juma Mgandi Mwachilingo	PLWDs	Marungu
6.	Ronald Mbogho Kiwoi	Constituency Nominee	Ngolia
7.	Zena Mwalangi Shabani	Constituency Nominee	Voi

The process was followed by appointment letters for a term of service of 2years.

After the Inaugural meeting, the members then were taken for induction training at Mombasa-Sai-Rock Hotel.

Mandate of Committee

Section 11 of regulations (2016) to the NGCDF Act outlines the functions of NGCDF committee as follows:

- build the capacity of project management committees and sensitize the Community on the operations of the Fund;
- consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act
- ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- consult with relevant government departments to ensure that cost estimates for projects are realistic;
- in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- ensure that all projects receive adequate funding and are completed within three years;
- where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- consult with relevant government departments to ensure that cost estimates for projects are realistic;
- in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;

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- subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- ensure that all projects receive adequate funding and are completed within three years;
- where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- ensure that projects proposed for funding fulfill the requirements provided in the Act and relevant circulars issued by the Board;
- monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- ensure that project reports are prepared and submitted to the Board;
- ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain-a list of all the new projects commenced during the financial year and their completion status; and a list of all projects approved, funded and commenced during previous financial years, and their completion status;
- enter into performance contracting with the Board on an annual basis;
- in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;

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- receive returns from project management committees in accordance with regulation 15;
- maintain a database of project management committees and reports from the respective committees;
- receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
- ensure that the committee does not enter into commitments for which funding has not been allocated;
- ensure projects are labeled in accordance with the guidelines issued by the Board

Removal from Office

Member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (a) Lack of integrity;
- (b) Gross misconduct;
- (c) Embezzlement of public funds;
- (d) Bringing the committee into disrepute through unbecoming personal public conduct,
- (e) Promoting unethical practises;
- (f) Causing disharmony within the committee;
- (g) Physical or mental infirmity.

Member's remuneration

Section 33 or the regulations states:- The Cabinet Secretary shall, with the approval of the National Assembly Select Committee on National Government Constituencies Development Fund, issue guidelines on allowances payable to members of a constituency committee and other government officers involved in the management of the Fund. Currently the Chairperson to the NGCDFC is a sitting allowance of Ksh. 7,000 while a committee member is paid Ksh. 5,000.

Policy on conflict of interest

Members are not part of project management committees, and don't submit any project that involves personal awards to members whether in cash or in kind. During bursary awarding, applicants related to members are excluded.

Ethics and conduct

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Integrity and accountability are key with members expected to conduct their affairs in a way that maintains public confidence in the integrity a public office. Members do not evade taxes and don't neglect their financial obligations or neglect to settle them.

VI. Environmental and Sustainability Reporting

Voi NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of Voi NG-CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Voi NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- NG-CDF Voi supported pupils and students in carrying out environmental conservation activities. During the year under review, the NGCDF-Voi in support of learners within the constituency planted more than 1,200 trees across 12 different schools within the constituency. We also plan to do water conservation in schools by purchasing 12 water tanks of 10,00litres capacity. The Environment projects were funded to a tune of Ksh 3,600,000.
- During the launch of the tree planting exercise, the NGCDF Voi in conjunction with constituency office and other stakeholders Sensitized youth/ community on the impact of drugs and substance abuse and also the importance of environmental conservation and its impact on climate change.
 - During the launch of the tree planting exercise, the NGCDF Voi in conjunction with constituency office and other stakeholders Sensitized youth/ community on the impact of drugs and substance abuse and also the importance of environmental conservation and its impact on climate change.

3. Employee welfare

We invest in providing the best working environment for our employees. Voi constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Voi constituency invests in capacity building

programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Voi NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

Voi NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

Voi NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



.....
Mr. Andrew Lumunge
Fund Account Manager.

VII. Statement Of 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-Voi 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, 2023. 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-Voi 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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Voi Constituency further confirms the completeness of the accounting records maintained for the *constituency*, 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-Voi Constituency confirms that the *constituency* 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

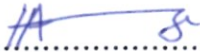
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the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Voi Constituency financial statements were approved and signed by the Accounting Officer on 22nd March, 2024.


.....
Mr. Dominic Albhai Mwambanga
Chairman – NGCDFC-Voi


.....
Mr. Andrew Lumunge
Fund Account Manager-Voi

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - VOI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund – Voi Constituency as set out on pages 1 to 38, which comprise of the statement of financial assets and liabilities as at 30 June, 2023, and the

Report of the Auditor-General on National Government Constituencies Development Fund – Voi Constituency for the year ended 30 June, 2023

statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis of Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Voi Constituency as at 30 June, 2023, and its financial performance and cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

Unconfirmed Project Management Committee Account Balances

Note 19.4 to the financial statements reflects a balance of Kshs.11,434,309 in respect of the Project Management Committee (PMC) Bank account balances and which, as disclosed in Annex 5, comprises of balances held in ninety-five (95) bank accounts. However, bank reconciliation statements and cash books extracts were not provided to support the balances.

In the circumstances, the accuracy and completeness of the PMC Bank balances 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 - Voi 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.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual amounts on comparable basis of Kshs.167,724,104 and Kshs.102,126,930 respectively, resulting to an under-funding of Kshs.65,597,174 or 39% of the budget. Similarly, the Fund spent Kshs.71,843,763 against actual receipts of Kshs.102,126,930 resulting to an under-utilization of Kshs.30,283,167 or 30 % of total actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My report is not modified in respect of this matter.

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

Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under Emphasis of Matters and Report on Lawfulness and Effectiveness in Use of Public Resources. Management indicated that some of the issues have been resolved but no evidence was provided to indicate how the issues were resolved. Further, no satisfactory explanation was provided for the delay in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(26) of the Constitution, based on the audit procedures performed, except for the matter 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

Unreturned Funds of Project Management Committee Bank Balances

Annex 5 to the financial statements reflects PMC bank balances of Kshs.11,434,309 (2022: Kshs.70,329,505) which include a balance of Kshs.185,466 for a PMC account under New Marungu Secondary School that has remained the same throughout the year. This is an indication that the account was dormant and the balance has not been returned to the main account as required by Section 12(8) of the National Government Constituencies Development Fund Act, 2015 that provide that all unutilized funds of Project Management Committee shall be returned to the Constituency account.

In the circumstances, Management was in breach of the law.

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 overall 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 such internal controls 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 controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the ability of the Fund to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or 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 describes 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 Management 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 the 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 transaction 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 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 controls 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 controls, 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 skepticism throughout the audit. I also;

- Identify and assess the risks or 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 Management.
- Conclude on the appropriateness of Management's use of the applicable 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 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 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


 FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

25 June, 2024


Voi Constituency
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IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	87,000,000	185,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts –A.I.A	3	60,000	73,500
Total Receipts		87,060,000	185,251,258
Payments			
Compensation Of Employees	4	3,664,917	4,994,536
Committee expenses	5	4,285,600	4,394,600
Use Of Goods and Services	6	4,456,613	5,946,785
Transfers To Other Government Units	7	-	106,012,142
Other Grants and Transfers	8	56,753,283	67,479,639
Acquisition Of Assets	9	-	2,000,000
Oversight Committee Expenses	10	936,195	-
Other Payments –Strategic Plan	11	1,747,155	-
Total Payments		71,843,763	190,827,702
Surplus/(Deficit)		15,216,237	(5,576,444)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 22nd March, 2024, and signed by:

		
Fund Account Manager Mr. Andrew Lumunge	National Sub-County Accountant CPA Eric Mutuku ICPAK M/No:20668	Chairman NG-CDF C - Voi Mr. Dominic Albhai Mwambanga


*Voi Constituency
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X. Statement Of Assets and Liabilities As At 30th June, 2023

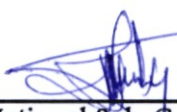
	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	30,283,167	15,066,930
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		30,283,167	15,066,930
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		30,283,167	15,066,930
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		30,283,167	15,066,930
Represented By			
Fund Balance B/Fwd	15	15,066,930	20,643,374
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		15,216,237	(5,576,444)
Net Financial Position		30,283,167	15,066,930

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

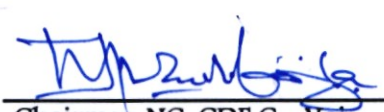
The Constituency financial statements were approved by NG CDFC on 22nd March, 2024, and signed by:



Fund Account Manager
Mr. Andrew Lumunge



National Sub-County Accountant
CPA Eric Mutuku
ICPAK M/No:20668



Chairman NG-CDF C - Voi
Mr. Dominic Albhai Mwambanga

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Annual Report and Financial Statements for The Year Ended June 30, 2023

XI. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	87,000,000	185,177,758
Other Receipts	3	60,000	73,500
Total Receipts		87,060,000	185,251,258
Payments			
Compensation Of Employees	4	3,664,917	4,994,536
Committee Expenses	5	4,285,600	-
Use Of Goods and Services	6	4,456,613	10,341,385
Transfers To Other Government Units	7	-	106,012,142
Other Grants and Transfers	8	56,753,283	87,479,639
Oversight Committee Expenses	10	936,195	-
Other Payments –Strategic Plan	11	1,747,155	-
Total Payments		71,843,763	188,827,702
Total Receipts Less Total Payments		15,216,237	(3,576,444)
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		15,216,237	(3,576,444)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(-)	(2,000,000)
Net Cash Flows from Investing Activities		-	(2,000,000)
Net Increase In Cash And Cash Equivalent		15,216,237	(5,576,444)
Cash & Cash Equivalent At Start Of The Year	12	15,066,930	20,643,374
Cash & Cash Equivalent At End Of The Year		30,283,167	15,066,930

Voi Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 22nd March, 2024, and signed by:

		
<hr/> Fund Account Manager Mr. Andrew Lumunge	<hr/> National Sub-County Accountant CPA Eric Mutuku ICPAK M/No:20668	<hr/> Chairman NG-CDF C Voi Mr. Dominic Albhai Mwambanga

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XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	151,960,174	1 5,066,930	637,000	167,664,104	102,066,930	65,597,174	60.88%
Proceeds From Sale of Assets	-			-	-	-	0.00%
Other Receipts	-	60,000		60,000	60,000	-	100.00%
Totals	151,960,174	15,126,930	637,000	167,724,104	102,126,930	65,597,174	60.89%
Payments							
Compensation Of Employees	5,374,516	435,880		5,810,396	3,664,917	2,145,479	60.88%
Committee Expenses	4,329,000	35,300		4,364,300	4,285,600	78,700	98.20%
Use Of Goods and Services	3,972,899	504,300		4,477,199	4,456,613	20,586	99.54%
Transfers To Other Government Units	44,100,450	-		44,100,450	-	44,100,450	0.00%
Other Grants and Transfers	71,161,453	14,017,950	637,000	85,816,403	56,753,283	29,063,120	66.13%
Acquisition of Assets	2,402,014	-		2,402,014	-	2,402,014	0.00%
Oversight Committee Expenses	1,519,600	-		1,519,600	936,195	583,405	61.61%
Other Payments-Strategic Plan	2,300,000	-		2,300,000	1,747,155	552,845	75.96%
Funds Pending Approval-Un approved Codelist	16,800,242	-	-	16,800,242	-	16,800,242	0.00%
Funds Pending Approval** A.I.A		133,500		133,500	-	133,500	0.00%
Totals	151,960,174	15,126,930	637,000	167,724,104	71,843,763	95,880,341	42.83%




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Explanatory Notes.

- a) Compensation of employee was at 60.88 % utilisation due to transition process and four staff who ceased to be employees of Voi NGCDF.
- b) Transfers to other government units was at zero as a result of late disbursements from the NGCDF Board.
- c) Other grants and transfers underutilised as a result of late disbursement NGCDF funds from the NGCDF Board.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	95,880,341
Less undisbursed funds receivable from the Board as at 30 th June 2023	(65,597,174)
	30,283,167
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	(-)
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	30,283,167

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.
The Constituency financial statements were approved by NG CDFC on 22nd March, 2024, and signed by:

		
_____ Fund Account Manager Mr. Andrew Lumunge	_____ National Sub-County Accountant CPA Eric Mutuku ICPAK M/No: 20668	_____ Chairman NG-CDF C Voi Mr. Dominic Albhai Mwambanga

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XIII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,374,516	435,880	-	5,810,396	3,664,917	2,145,479
1.2 Committee allowances	1,096,000	16,300	-	1,112,300	1,112,300	-
1.3 Use of goods and services	2,647,094	1,705	-	2,648,799	2,639,946	8,853
Sub-total	9,117,610	453,885	-	9,858,275	7,417,163	2,154,332
2.0 Monitoring and evaluation						
2.1 Capacity building	1,860,000	-	-	1,860,000	1,812,359	47,641
2.2 Committee allowances	1,373,000	19,000	-	1,392,000	1,392,000	-
2.3 Use of goods and services	1,325,805	502,595	-	1,828,400	1,529,887	298,513
Sub-total	4,558,805	521,595	-	5,080,400	4,734,246	346,154
3.0 Emergency						
3.1 Primary Schools						
3.11. Mwanyambo Special School.	-	1,000,000	-	1,000,000	1,000,000	-
3.12.Mwakingali Primary School	-	1,500,000	-	1,500,000	1,500,000	-
3.13.Mkwachunyi Primary School	-	1,200,000	-	1,200,000	1,200,000	-
3.14.Birikani Primary School	-	600,000	-	600,000	600,000	-
3.15 Itinyi Primary school	-	3,000,000	-	3,000,000	3,000,000	-
3.16 Mwanyambo Primary School	-	1,692,207	-	1,692,207	1,692,207	-

Voi Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.17.Gedeon Mwasi Primary sc	1,200,000	-	-	1,200,000	1,200,000	-
3.2 Secondary schools						
3.21Mwambiti Boys Sec School	1,200,000	-	-	1,200,000	1,200,000	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects						
3.41Ndome Assistant Chiefs office	33,421	200,579	-	234,000	234,000	-
3.5 Unutilised Emergency allocation	5,202,769	-	-	5,202,769	-	5,202,769
Sub-total	7,636,190	9,192,786	-	16,828,976	11,626,207	5,202,769
4.0 Bursary and Social Security						
4.1 Primary Schools	-	-	-			
4.2 Secondary Schools	38,186,060	-	-	38,186,060	29,580,576	8,605,484
4.3 Tertiary Institutions	15,000,000	25,164	-	15,025,164	11,000,000	4,025,164
4.4 Universities	-	-	-	-	-	
4.5 Social Security	-	-	-	-	-	
Sub-total	53,186,060	25,164	-	53,211,224	40,580,576	12,630,648
5.0 Sports						
5.1.Sports Tournament NGCDF Voi	2,627,357	4,800,000	-	7,427,357	4,546,500	2,880,857
5.2. Sports Tournament-Regional	411,846	-	-	411,846	-	411,846
Sub-total	3,039,203	4,800,000		7,839,203	4,546,500	3,292,703
6.0 Environment	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.0 Primary Schools Projects (List all the Projects)						
7.1 Marungu Primary School	4,000,000	-	-	4,000,000	-	4,000,000
7.2 Ndile Primary School	4,000,000	-	-	4,000,000	-	4,000,000
7.3 Tanzania/Bondeni Primary sch	2,000,000	-	-	2,000,000	-	2,000,000
7.4 Birikani Primary School	7,100,000	-	-	7,100,000	-	7,100,000
7.5 Buguta Primary School	1,850,000	-	-	1,850,000	-	1,850,000
7.6 Sagalla Primary School	4,000,000	-	-	4,000,000	-	4,000,000
7.7 Kajire Primary School	2,300,450	-	-	2,300,450	-	2,300,450
7.8 Ore Primary School	1,850,000	-	-	1,850,000	-	1,850,000
7.9 Tanzania/Bondeni Primary Sch	3,000,000	-	-	3,000,000	-	3,000,000
Sub-total	30,100,450	-	-	30,100,450	-	30,100,450
8.0 Secondary Schools Projects (List all the Projects)						
8.1.Voi Secondary School	1,500,000	-	-	1,500,000	-	1,500,000
8.2.Mwaghogho Secondary School	1,500,000	-	-	1,500,000	-	1,500,000
8.3.Mbololo Secondary School	3,000,000	-	-	3,000,000	-	3,000,000
8.4.Moi Boys High School	4,000,000	-	-	4,000,000	-	4,000,000
8.5.David Kayanda Secondary Sch	4,000,000	-	-	4,000,000	-	4,000,000
Sub-total	14,000,000	-	-	14,000,000	-	14,000,000
9.0 Tertiary institutions Projects (List all the Projects)						
9.1	-	-	-	-	-	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sub-total	-	-	-	-	-	-
10.0 Security Projects						
10.1.Voi Police Juvenile Cells	800,000	-	-	800,000	-	800,000
10.2.Nyangala ACC's Office	1,500,000	-	-	1,500,000	-	1,500,000
10.3.Voi Town location Chiefs Office	2,500,000	-	-	2,500,000	-	2,500,000
10.4Voi SubLocation chief office	2,500,000	-	-	2,500,000	-	2,500,000
10.5 Nyangala ACC office			637,000	637,000	-	637,000
Sub-total	7,300,000	-	-	7,937,000	-	7,937,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
11.2 Refurbishment of CDF office	2,402,014	-	-	2,402,014	-	2,402,014
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
Sub-total	2,402,014	-	-	2,402,014	-	2,402,014
12.0 Oversight Committee Expenses (itemize)						
12.1 Committee expenses	270,000	-	-	270,000	270,000	-
12.2 Other Committee Expenses	1,249,600	-	-	1,249,600	666,195	-
Sub-total	1,519,600	-	-	1,519,600	936,195	583,405
13.0 Others						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
13.1 Strategic Plan	2,300,000			2,300,000	1,747,155	552,845
13.2 Innovation Hub	-	-	-	-	-	-
13.2	-	-	-	-	-	-
Sub-total	2,300,000			2,300,000	1,747,155	552,845
Funds pending approval-un approved codelist	16,800,242	-	-	16,800,242	-	16,800,242
Funds pending approval** A.I.A		133,500		133,500	-	133,500
Total	151,960,174	15,126,930	637,000	167,724,104	71,843,763	95,880,341

NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based.

XIV. 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 (gratuity 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-Voi 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.

Significant Accounting Policies continued

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance 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.

Significant Accounting Policies continued

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 constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

Significant Accounting Policies continued

6. Cash and Cash Eequivalent.

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

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 (gratuity 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. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

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 are 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 financial 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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is 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 30th June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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.

Significant Accounting Policies Continued

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 2023.

14. Prior Period Errors

Material prior period errors are 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

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO.B185288	7,000,000	-
AIE NO.B206279	26,000,000	-
AIE NO.B205631	12,000,000	-
AIE NO.B205927	12,000,000	-
AIE NO.B207943	15,000,000	-
AIE NO.B207706	15,000,000	-
AIE NO.B105321		33,000,000
AIE NO.B105580		44,000,000
AIE NO.B105954		22,000,000
AIE NO.B154287		12,000,000
AIE NO.B154454		18,000,000
AIE NO.B163893		12,000,000
AIE NO.B128731		6,000,000
AIE NO.B155509		23,088,879
AIE NO.A888514		12,088,879
AIE NO.A895034		3,000,000
TOTAL	87,000,000	185,177,758

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

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3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	60,000	73,500
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	60,000	73,500

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,766,152	2,961,102
Personal allowances paid as part of salary		-
House Allowance	325,000	-
Transport Allowance	114,400	-
Medical allowance	38,000	
Leave allowance	30,000	-
Contribution to NHIF	68,900	80,350
Gratuity to contractual employees	986,417	1,732,968
Employer Contributions Compulsory national social security schemes	174,048	220,116
Wages to casual labourers	162,000	-
Total	3,664,917	4,994,536

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,397,600	1,648,600
Other committee expenses	2,888,000	2,746,000
Total	4,285,600	4,394,600

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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	356,502	1,422,467
Communication, supplies and services	161,481	121,450
Domestic travel and subsistence	406,734	318,500
Printing, advertising and information supplies & services	149,041	468,416
Rentals of produced assets	-	-
Training expenses	600,999	1,316,800
Hospitality supplies and services	226,910	431,000
Insurance costs	-	-
Specialised materials and services-Cleaning and sanitary	106,590	-
Office and general supplies and services	955,017	-
Fuel , oil & lubricants	418,070	1,098,000
Other operating expenses-Hire of Chairs, tents, PA system	331,068	-
Bank Charges	30,369	50,961
Security operations	421,000	420,000
Routine maintenance - vehicles and other transport equipment	265,282	299,191
Routine maintenance- other assets	27,550	-
Total	4,456,613	5,946,785

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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	-	75,046,672
Transfers To Secondary Schools (See Attached List)	-	20,265,470
Transfers To Tertiary Institutions (See Attached List)	-	10,700,000
Total	-	106,012,142

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	29,580,576	31,119,639
Bursary – tertiary institutions (see attached list)	11,000,000	19,035,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	12,525,000
Sports projects (see attached list)	4,546,500	-
Environment projects (see attached list)	-	4,800,000
Emergency projects (see attached list)	11,626,207	-
Roads projects (see attached list)	-	-
Total	56,753,283	67,479,639

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	2,000,000
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	2,000,000

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Constituency Oversight Committee Expenses	270,000	-
Other Oversight Committee expenses	666,195	-
	936,195	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	1,747,155	-
ICT Hub	-	-
	1,747,155	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>KCB-Voi Branch, A/c No. 1104887819 (Main account)</i>	30,283,167	15,066,930
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	30,283,167	15,066,930
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

13. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Total		-	-	-

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Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	1st July 2022	1st July 2021
	Kshs	Kshs
Bank accounts- <i>KCB-Voi Branch, A/c No. 1104887819 (Main account)</i>	15,066,930	20,643,374
Cash in hand	-	-
Imprest	-	-
Total	15,066,930	20,643,374
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	15,066,930	20,643,374

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

** The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods- Sera Mwachala	310,150	-
Supply of services	-	-
Total	310,150	-

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	2,176,538	800,441
Committee expense	-	-
Use of goods and services	68,277	679,257
Amounts due to other Government entities (see attached list)	44,100,450	-
Amounts due to other grants and other transfers (see attached list)	29,063,120	13,513,732
Acquisition of assets	2,402,014	-
Oversight Committee Expenses	583,405	-
Other Payments –Strategic Plan	552,845	-
Funds pending approval-Unapproved Codelist	16,800,242	
Funds pending approval-A.I.A	133,500	73,500
Total	95,880,341	15,066,930

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19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list –Annex 5)	11,434,309	70,329,505
Total	11,434,309	70,329,505

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XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7. Sera Mwachala	310,150	25.06.2023	0	310,150	Supply of office goods
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation of employees		2,176,538	800,441	
Administration-use of goods		13,853	679,257	
Administration- Committee Expenses		-	-	
Monitoring&Evaluation- Use of goods		6,733	-	
Monitoring&Evaluation- Committee Expenses		-	-	
Monitoring&Evaluation- Capacity Building expenses		47,641	-	
Sub Total		2,244,765	1,479,698	
Amounts due to other Government entities				
Primary Schools				
Marungu Primary School	Construction of 2 classrooms	4,000,000	-	
Ndile Primary School	Construction of 2 classrooms	4,000,000	-	
Tanzania /bondeni Primary School	Renovation of 6 classrooms	2,000,000	-	
Tanzania /Bondeni Primary School	Fencing of school with chain link	3,000,000	-	
Birikani Primary School	Construction of 4 classrooms	7,100,000	-	
Buguta Primary School	Renovation of 3 classrooms	1,850,000	-	
Sagalla Primary School	Construction of 2 classrooms	4,000,000	-	
Kajire Primary School	Renovation of 4 classrooms	2,300,450	-	
Ore Primary School	Renovation of 3 classrooms	1,850,000	-	
Secondary Schools				
Voi Secondary School	Completion of 1 new laboratory	1,500,000	-	
Mbololo Secondary School	Renovation of 5 classrooms	3,000,000	-	
Moi Boys High School	Construction of 2 classrooms	4,000,000	-	
David Kayanda Secondary School	Construction of 2 classrooms	4,000,000	-	
Mwaghogho Secondary School		1,500,000	-	
Sub-Total		44,100,450	-	
Amounts due to other grants and other transfers				
Bursary -Secondary Schools	To cater for bright and needy students	8,607,648	20,132	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Bursary -Tertiary Schools	To cater for needy students in tertiary	4,023,000	1,209,186	
Emergency	To cater for unforeseen occurrences	5,202,769	7,484,414	
Sports	Conduct Constituency sports Tournament	3,292,703	4,800,000	
Security: Voi Police Juvenile cells	Completion of two juvenile cells	800,000	-	
Security: Nyangala ACC'S Office - Buguta	Completion of ACC's administration block	1,500,000	-	
Security: Voi Town Location Chiefs Office	Construction of 3 rooms chiefs office	2,500,000	-	
Security: Voi Sub Location Chiefs Office	Construction of 3 rooms chiefs office	2,500,000	-	
Security-Nyangala ACC Office	Construction of toilet	637,000		
Sub-Total		29,063,120	13,513,732	
Acquisition of assets				
NGCDF Office Renovation	Renovation of Voi NGCDF office	2,402,014	-	
Oversight Committee Expenses (itemize)				
Committee Expenses		-	-	
Other Committee Expense	oversight committee expenses	583,405	-	
Sub-Total		583,405	-	
Others (specify)				
Strategic Plan-NGCDF-Voi	Develop Constituency strategic Plan	552,845	-	
Funds pending approval-AIA	Collected appropriation in aid	133,500	73,500	
Funds pending approval-Unapproved codelist	Unapproved codelist	16,800,242		
Grand Total		95,880,341	15,066,930	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022-2023
Land	-	-	-	-
Buildings and structures	22,790,738	-	-	22,790,738
Transport equipment	6,000,000	-	-	6,000,000
Office equipment, furniture and fittings	2,048,956	-	-	2,048,956
ICT Equipment, Software and Other ICT Assets	1,033,760	-	-	1,033,760
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	31,873,454	-	-	31,873,454

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Annex 5 –PMC Bank Balances As At 30th June 2023

PMC	Bank	Account number	Bank Balance 30 th June 2023	Bank Balance 30 th June, 2022
Jack Mwashimba Sec school	CO-OPERATIVE	01139221800201	-	1,967.00
Kaloleni Girls Sec school	CO-OPERATIVE	01139222686400	1,000.10	209,548.00
Ndile Primary School	CO-OPERATIVE	01139220337401	-	4,149.00
Priscillah Primary School	CO-OPERATIVE	01139220497301	1,200.66	142,138.00
Buguta Secondary Sch	KCB BANK	01144535816	-	12,297.00
Imani Primary School	KCB BANK	01206395273	5,980.50	3,002.50
Kasigau Assistant Chiefs Office	KCB BANK	01271193825	60,355	63,676.00
Kasigau Girls Secondary School	KCB BANK	01286103223	80,362.30	119,277.30
Kirindinyi Primary School	KCB BANK	01202640532	389,680.00	3,387,534.00
KMTC Moi Hospital	KCB BANK	01198527579	3,190.70	1,808,808.70
Mabomani Girls Secondary Sch	KCB BANK	01286696550	3,053,522.46	4,447,838.46
Marungu Secondary School	KCB BANK	1104667061	95,060.50	690,977.50
Mbulia Primary School	KCB BANK	1199001708	-	1,000,898.00
Mraru Asst Chiefs Office	KCB BANK	1289302812	42,992.00	2,424,395.00
Mwakitawa Sec School	KCB BANK	1104325225	-	44,704.75
Mwanyambo Pri Sch	KCB BANK	1109684266	1,573,269.95	7,441,678.95
Voi Community Library	KCB BANK	1199597570	3,484.60	138,385.60
Jack Mwashimba Sec School	KCB BANK	1275081924	3,984	866.00
John Mark Mwanjumwa Sec School	KCB BANK	1274161142	-	2,252,021.00
Manyani Primary School	KCB BANK	1133453090	194,634.60	213,337.60
Mole Primary School	KCB BANK	1175005657	1,297,955.15	1,000,337.15
Mwakichuchu Sec School	KCB BANK	1109795076	21,060.75	26,511.50
Ndome Asst Chiefs Office	KCB BANK	1286112818	-	58,478.00
Ndome Primary School	KCB BANK	1158664966	3,106	1,000,000.00
Nyangala Asst County Commissioners	KCB BANK	1288208855	-	267,895.00
Voi Primary School	KCB BANK	1197991697	2,604,020.75	10,433,367.50
Mwakajo primary School	KCB BANK	1210582538	435.00	1,002,397.00
Wongonyi PrimarySchool	KCB BANK	1286696208	425	1,501,381
Mlondo Primary School	KCB BANK	1211151484	995.00	2,102,609.00
Itinyi Primary School	KCB BANK	1270973487	557	2,047,609.00
Kizumanzi Primary School	KCB BANK	1168366372	581,708.50	2,411,653.50

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PMC	Bank	Account number	Bank Balance 30 th June 2023	Bank Balance 30 th June, 2022
Jora Primary School	KCB BANK	1297796454	11,994.00	-
Kalela primary School	KCB BANK	1110616422	1,804.00	2,975.00
Voi Boys High School	KCB BANK	1298922690	41,788.00	-
Kirumbi Primary School	KCB BANK	1289811656	706,794	-
Boniface Mganga Primary sch	KCB BANK	1267952474	-	929.60
CDF Voi Evironment Project	KCB BANK	1233194704	-	40,313.00
David Kayanda Secondary Sch	KCB BANK	1129020657	1,835.30	1,774,222.30
Gideon Mosi Primary School	KCB BANK	1274596343	-	675.00
Ghazi Ass.Chief	KCB BANK	1256238988	-	20,845.00
Kajire Primary School	KCB BANK	1170380255	-	84,702.55
Kambito Primary School	KCB BANK	1211204650	-	70,893.50
Marasi Primary School	KCB BANK	1175837709	-	77,743.95
Miasenyi Secondary School	KCB BANK	1128294656	-	1,350.00
Mkwachunyi Secondary school	KCB BANK	1240282443	-	1,361.00
Mlundinyi Primary School	KCB BANK	1210343037	-	796.50
Moi High School	KCB BANK	1108056717	-	4,334.00
Msharinyi Primary School	KCB BANK	1209650371	-	1,668.00
Mkwachunyi Secondary school	KCB BANK	1240282443	-	1,235.00
Mwaghogho Secondary School	KCB BANK	1104853647	-	1,313.86
Mwakiki Primary School	KCB BANK	1275241689	-	950.00
Mwambiti Primary School	KCB BANK	1268251542	-	89,836.00
Mwambiti Secondary School	KCB BANK	1114490873	-	89,710.40
Mwangea Secondary School	KCB BANK	1204009406	-	1,005.00
Mwanyambo Special School	KCB BANK	1294016199	-	300,100.00
Ndara Assistance Chiefs Offie	KCB BANK	1272510360	-	1,500.00
Ndile Primary School	KCB BANK	1274871379	-	1,133.00
Our Lady of Perpetual Succor	KCB BANK	1162762144	-	37,338.85
Sagalla Primary School	KCB BANK	1273693272	-	443.00
Sasenyi Primary School	KCB BANK	1209655861	-	3,862.00
Sowa Primary School	KCB BANK	1210467720	-	874.60
Tausa Primary School	KCB BANK	1208468537	-	7,303.00
Wongonyi Ass.Chiefs Office	KCB BANK	1280805129	-	459,141.00
Kaloleni Secondary School	KCB BANK	1280486406	134.12	1,451.12
Marungu Ass. Chiefs's Office	EQUITY BANK	0790282086043	1,089.00	678,999.00

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PMC	Bank	Account number	Bank Balance 30 th June 2023	Bank Balance 30 th June, 2022
Mchanga Primary School	EQUITY BANK	0790265053132	13,428.60	1,000,655.60
New Marungu Secondary Sch	EQUITY BANK	0790271160663	185,466.15	185,466.15
Kasigau Technical School	EQUITY BANK	0790271241508	307,568.40	4,230,899.40
Mrangi Primary School	EQUITY BANK	0790277735585	24,232.00	1,059,795.00
Wangala Primary School	EQUITY BANK	0790265054167	575.20	2,200,734.20
Mwangea Adult Education Sch	EQUITY BANK	0790282764382	7,852.50	648,877.50
Mwambani Primary School	EQUITY BANK	0790266921320	53,539.85	1,425,705.85
Rukanga Ass.Chiefs Office	EQUITY BANK	0790282828020	45,519.00	625,000.00
Voi Police Station	EQUITY BANK	0790282751575	11,709.00	-
Birikani Primary School	EQUITY BANK	0790282038761	-	6,005,266.30
Bungule Primary School	EQUITY BANK	0790278726757	-	19,727.40
Kalambe Primary School	EQUITY BANK	0790277744598	-	1,118.00
Kale Primary School	EQUITY BANK	0790277792945	-	3,223.00
Kasigau Chiefs Office	EQUITY BANK	0790271933776	-	640.00
Kirutai Primary School	EQUITY BANK	0790278830099	-	173,847.10
Marungu Chiefs Office	EQUITY BANK	0790272818450	-	489,037.00
Maungu Police Station NGCDF	EQUITY BANK	0790279578329	-	1,043,394.75
Mole Primary School	EQUITY BANK	1175005657	-	1,000,337.15
Mbololo Social Hall	EQUITY BANK	0790261351583	-	163,032.00
Mlundinyi Primary School	EQUITY BANK	0790264002096	-	187.85
Mwakingali Primary School	EQUITY BANK	0790277723838	-	5,316.00
Mwangea Secondary School	EQUITY BANK	0790282034578	-	40,920.00
Ore Primary school	EQUITY BANK	0790264683803	-	571.00
Sagalla International Talent Academy	EQUITY BANK	0790278992078	-	319,344.45
Tanzania Bondeni Primary Sch	EQUITY BANK	0790268817911	-	539,816.90
Voi Chiefs Office	EQUITY BANK	0790265403720	-	1,305.00
Wray PrimarySchool	EQUITY BANK	0790277799901	-	107,602.00
Zungulukani Primary School	EQUITY BANK	0790294494930	-	19,278.35
	Total		11,434,309	70,329,505.

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Annex 6: 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 and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
MSA/NGCDF/VOI/2020/2021/ 2022),OAG/CR/AUD/8/14/ 2021/2022/(18)	i) Unsupported Project Management Committee Bank Balances	PMC bank balance certificates of bank balances not provided for audit but supporting bank statements availed	Resolved	
	ii) Failure to prepare returns and submit to constituency committee	The returns had not been availed to the constituency committee at the time of the audit	Not resolved	April, 2024
	iii) Unsupported reallocation of funds for construction kitchen at Kirumbi primary school	The reallocation approval had not been availed at the time of audit exercise	Resolved	
OAG/CR/AUD/8/14/2021/ 2022(18)	Underfunding and under expenditure on budgetary control and performance	This was occasioned by failure by the NGCDF Board to fund our codelist(budget) on time by the end of the financial year 2021-2022. The funds were received later in the following financial year 2022-2023 and utilized.	Resolved	

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Andrew Lumunge
Fund Account Manager- Voi NGCDF