

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT	DATE: 21 APR 2026
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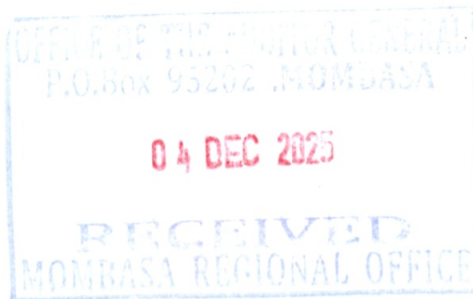
OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – VOI
CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2025



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

VOI CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025**

**Transitional Financial Statements under the International Public Sector Accounting Standards
(IPSAS)**

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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
AC	Audit Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMCs	Project Management Committees
PWD	Persons with Disability
FY	Financial Year
KSH	Kenya Shilling
ICPAK	Institute Of Certified Public Accountants-Kenya
PSASB	Public Sector Accounting Standards Board
NHIF	National Health Insurance Fund
NSSF	National Social Security Fund
ICT	Information and Communications Technology
OSHA	Occupational Safety and Health Act
M&E	Monitoring and Evaluation

B. Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the entity.

Comparative Year- Means the prior period.

2. 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 (amended 2023). 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the 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 exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;

- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

Vision

A peaceful, Secure and Developed Constituency.

Mission

To Facilitate Sustainable And Transformative Development Processes, That Improve Living Standards Of The People.

Core Values

Transparency and Accountability, Teamwork and Inclusivity, Commitment to Service Delivery and innovation.

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Voi Constituency's 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)

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Mr. Andrew Lumunge
2.	National Sub-County Accountant	Mr. Eric Mutuku
3.	Chairman NGCDFC	Mr. Dominic Albhai Mwambanga
4.	Member NGCDFC	Md. Sera Mwakina (Signatory-Operations Bank Account)
5.	Member NG CDFC	Mr. Festo Mwadime (Signatory-Deposit Bank Account)

(c) Fiduciary Oversight Arrangements

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Voi Constituency. The reports and recommendations of the Audit Committee, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

(d) NGCDF Voi Constituency Headquarters

P.O Box 168-80300
NG-CDF Building
At Dan Mwazo Social Hall, Off Voi Law courts.

(e) NGCDF Voi Constituency Contacts

P.O. Box 168-80300
Telephone: (254) 795908730
E-mail: cdfvoi@ngcdf.go.ke
Website: www.voicdf.go.ke

(f) NGCDF Voi Constituency Bankers

1. NGCDF VOI- (Operations Account).
Kenya Commercial Bank
Account Number: 1104887819
Voi Branch
P.O. Box 1122-80300
Voi.
2. NGCDF Voi (Deposit account).
Kenya Commercial Bank
Account Number: 1325613207
Voi Branch
P.O. Box 1122-80300
Voi
3. NGCDF Voi (PMC Accounts)
 - i) Kenya Commercial Bank
Voi Branch
P.O. Box 1122-80300, Voi
 - ii) Equity Bank Of Kenya Limited
Voi Branch
P.O. Box 325-80300, Voi.

(g) Independent Auditor



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

(h) Principal Legal Adviser

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

3. Voi NG CDF Committee members

The following are the lawfully appointed members of NGCDF Committee Voi

Name	Details
 <p>Dominic Albhai Mwambanga Chairperson</p>	<p>He was born on 4th August 1970, Degree, Procurement Officer and managerial positions in various organizations with 18 years of working experience and NG-CDF committee for the past two years.</p>
 <p>Hulda Mkunu Member</p>	<p>She was born on 7th March 1990, Certificate -IT, Sales person in various fields & Accounts clerk. NG-CDF committee for the past two years.</p>

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Jacob Dadi Bashora
Member

He was born on 20th January 1979, O-level academic qualification, works with Kenya Wild Life Services as a warden and NG-CDF committee as co-opted Member by the NG-CDF Board for the past two years.



Festo Mwadime Mlegwa
Member





He was born on 26th May 1996, Degree, he is a psychologist and a business person and NG-CDF committee for the past two years.



Zena Shabani Mwashangi
Member

She was born on 1st January 1962, O-level academic qualifications, A business lady and has been in NG-CDF committee for the past two years.

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 <p>Juma Mgandi Mwachilungo Member</p>	<p>He was born on 10th August 1993, Certificate, ICT. A business man and NG-CDF committee for the past two years.</p>
 <p>Ronald K. Mbogho Member</p>	<p>He was born on 1st January 1960, O-level academic qualification. Worked in Kenya police as a CID till retirement. NG-CDF committee for the past two years.</p>
 <p>Sera M. Mwake Member</p>	<p>She was born on 1st January 1956, O-level academic qualifications and a business lady for many years and NG-CDF committee for the past two years.</p>
 <p>Andrew Lumunge Fund Account Manager</p>	<p>Date of Birth: 05th March, 1975, Qualifications and Work Experience: Holds a Bachelor of Commerce Degree with many years of experience as a Fund Account Manager.</p>

4. NG-CDFC Chairman's Report



***Dominic Albhai Mwambanga**
NG CDF Voi -Chairperson.*

I am honored to serve the people of Voi as their Chairman in this transformative, people driven and Nation building position geared to achieving the Vision 2030. As a great supporter of accountability and transparency, i am privileged to present to you the financial accounts and collaborative annual report for the year ended 30th June 2025.

Guided by Voi Strategic Plan 2023-2027 we have made great strides in implementing proposals raised by Voi residents during public participation, and are implementing projects timely within the context of Global, Regional and National Development agenda as galvanized by the Constitution of Kenya 2010 and NG-CDF Act 2015.

Key to note is that the Budget allocation from the NG-CDF Board is not sufficient for all projects 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, Voi being in an ASAL area.

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 NGCDF Board to improve on service delivery. i.e.

- i. Timely disbursement of funds
- ii. Timely approval of reallocation requests.
- iii. Timely approval of code lists

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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 Assistant county commissioner office, Chiefs and Assistant Chiefs offices. The fund has also supported Emergency projects including construction of toilets, renovation of dormitories razed in fire incidents and fencing of institutions thus reducing risks of diseases and human wildlife conflicts.

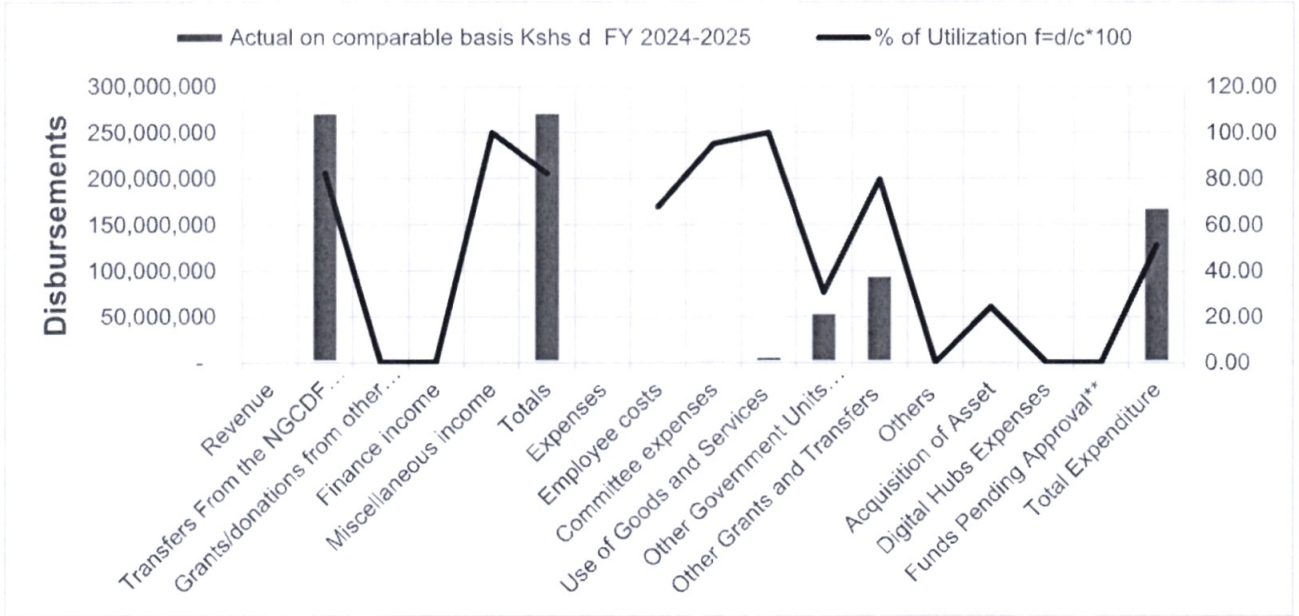
Therefore there is need to protect the Fund by ensuring it's fully enshrined in the Constitution.

During the financial year under review, the constituency received funds from the NG -CDF Board Totaling to Ksh. **191, 829,434.00**, we had also a balance in our accounts from unutilized funds amounting to Ksh. **19,486,286.00** thus making the actual amount available for use to be **Ksh. 211,315,720.00**.

The total expenditure of the year ended 30th June 2025 was **Ksh. 167,508,250.00** where most of the funds was channeled towards supporting needy school going children easing the burden of school fees from parents. Where the entity disbursed bursaries to secondary schools worth Ksh. **42,218,178** and bursaries to tertiary institutions of Ksh. **24,943,650.00** making it a total of **Ksh.67,161,828.00**. As an entity we continually appreciate every efforts the NGCDF Board makes to fund our projects on time. We also encourage them to up their socks to ensure that our projects code list is fully funded in the same financial year to avoid delays in implementation of our projects.

Other projects done in the year include; - Transfer to Other Government Entities Ksh. 55,462,208, Security Projects Ksh. 11,196,399, and Environment Projects Ksh. 5,631,708. Emergency Projects Ksh. 11,462,296. And Acquisition of Assets Ksh. 1,515,700. The graphical is as tabled below;

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.....
Name: Dominic Albhai Mwambanga.
Chairman NGCDF Committee

5. Statement of Performance Against Predetermined Objectives for FY 2024/2025

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 the *NGCDF Voi Constituency 2023-2027* plan are to:

- 1. To strengthen Constituents' attainment of education outcome at all levels.**
- 2. Enhance maintenance of law and order to preserve peace and protect life and property.**
- 3. To conserve the Environment and encourage water harvesting.**

Progress on the attainment of Strategic development objectives

To implement and cascade 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 Outcomes At All Levels By Construction Of School Infrastructure , Provision Of Bursaries To Needy and deserving students	To construct 120 classrooms, 35 libraries, 10 administration blocks, 5 laboratories, 5dormestries, 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 2 libraries in school per year. -To construct one laboratory per year. -Construct one dormitory -To construct 2 ablution blocks per year	In FY 2024-2025 -9,019 Number of students from both secondary schools and tertiary institution benefited from the bursary kit at a cost of 64,750,150.00 -Completed 1 No. Dormitory at Mwaghogho Secondary. -Constructed 4 No. laboratory at Mwanyambo, Ghazi, Kambito primary

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			<p>-Provision of 800 desks to various schools per year. -To provide bursaries to 8,000</p>	<p>schools and Buguta Secondary school. -We erected school fence at Priscilla Primary school.</p> <p>- Renovated 14 No. of Classrooms (5 at Talio Primary school, 5 at Gimba primary school, 4 at Miasenyi primary school. -Completion of 1No. Administration block, 1 at Miasenyi primary school. -Purchase of 2No. School buses. (One at Voi girl's education center and the other one at Marungu Secondary school.</p>
Security	To enhancing security within its borders by supporting security projects like construction of police Stations and administration blocks	To construct 2No. Police station. To build 2No. Assistant County Commissioners' office. To build 5No. Chief's office and 5No. Assistant chief's 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 2024/25: we completed 1- ACC's Office. We also Completed 1- Chiefs office. -We also supplied furniture to the following 13 institutions namely: Nyangalla ACC's Office, Ndome, Ndara, Ghazi, Wongonyi, Marungu, Makwasinyi, Rukanga, Mraru assistant Chiefs Office, Maungu and Ngolia Chiefs Office.

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Climate change mitigation activities	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 2024/25: 12 institutions were supported with 100 tree seedlings, 10,000litres water tanks and with gutters and a tank base each. The Schools that benefitted from this climate mitigation project include:- Kalambe, Mrangi, Kirumbi ,Kalela, Imani, Ghazi, Msharinyi, Mwakiki, Ngambenyi, Sasenyi primary schools, New Marungu Girls and Kizumanzi secondary school.
Emergency	To cater for unforeseen occurrences within the constituency.	-rehabilitation of classrooms, Dormitories. -Construction of toilets.	-rehabilitation of 2 dormitory. -construction of 9 VIP Latrines.	-Renovation 2 dormitories at OLOPS and Kizumanzi Secondary school. -Constructed VIP pit latrine to 9 schools. I.e. Kizumanzi, Mlondo, Gimba, Wray, Kirindinyi and Mwanyambo Primary schools, Mwanyambo special school for the deaf and Mbololo and Moi Boys secondary school toilets.
NG-CDF Office.	To create a conducive working environment.	-providing proper sanitation. -improving working area.	-Rehabilitation of the NG-CDF Office. -Drilling of an Office Borehole.	-Rehabilitated Voi NG-CDF office. -Drilled 1no. Office borehole,

6. Governance Statement

Establishment of the Fund

Section 4 (1) of the National Government Constituencies Development Fund (NG-CDF) Act state that: - There is established a fund to be known as the National Government Constituencies Development Fund which shall:-

- (a) be a national government fund consisting of monies of an amount of not less than 2.5% (two and half per centum) of all the national government's share of revenue as divided by the annual Division of Revenue Act enacted pursuant to Article 218 of the Constitution;
- (b) Comprise of any monies accruing to or received by the Board from any other source; and
- (c) Be administered by the Board

Mandate of the NGCDF Committee

Section II, (I) of the regulations to NGCDF Act 2016 outlines functions of the NGCDF Committee as follows:

- Build the capacity of project management committees and Committee.
- 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;
- 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;
- 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

Appointment of NG CDFC Members

Section 43(1), (2), (3) and (4) of the national Government Constituencies Development Fund (NG-CDF) Act state that:-

There is established a National Government Constituencies Development fund committee for every constituency.

Each constituency committee shall comprise of

- a) The national government official responsible for co- ordination of national government functions.
- b) Two men each nominated in accordance with subsection (3) one of whom shall be a youth at the date of appointment.
- c) Two women nominated in accordance with subsection (3) one of who shall be a youth at the date of appointment.
- d) One person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3)

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- e) Two persons nominated by the constituency office established under regulations made pursuant to the parliamentary service act:
- f) The officer of the Board seconded to the constituency committee by the board that shall be an ex officio member without a vote.
- g) One member co-opted by the board in accordance with regulations made by the board.

The seven persons referred to in sub-section (2) (b), (c), (d) and (e) shall be selected in such a manner and shall have such qualifications as the board may, by regulation, prescribe.

The names of the persons selected under sub- section (3) shall be submitted by the board to the national assembly for approval before appointment and gazettelement by the board.

The Fund account managers are required initiate the process of appointment of the members of the national government constituencies development fund committees (NG-CDFCs) In their respective constituencies by first constituting selection panel pursuant to the provisions of the regulations 5(4) of the regulations to the act. The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee.

Number of meetings

VOI NGCDF Committee Members meeting attendance check list 2024-2025

N o.	NAME OF THE COMMITTEE MEMBER	MEETINGS HELD													
		03.07.24	31.07.24	09.08.24	10.09.24	25.10.24	20.11.24	18.12.24	28.01.25	20.03.25	13.05.25	26.05.25	30.05.25	16.06.25	23.06.25
1	Dominic Alibhai Mwambanga	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Sera M.Mwakima	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Festo M. Mleghwa	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Hulda Mkunu	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Juma Mgandi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

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6	Ronald Kiwoi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Zena M. Shabani	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Jacob Dadi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Daniel Nduti	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Removal of NGCDFC Member

Section 43(8) provides that, the term of office of the members of the constituency committee shall be two years and shall be renewable but shall expire upon the appointment of a new constituency committee in the manner provided for in the act, or as may be approved by the board.

In addition, regulations 5(2) (a) of the regulations to the act states that, a vacancy shall occur in constituency committee upon - commencement of a new parliamentary term.

According to Section 43 (13), a 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 practices;
- (f) Causing disharmony within the committee;
- (g) Physical or mental infirmity.

Member Eligibility Criteria for appointment

Regulations 5 and 6 of the NG-CDF regulations 2016 provide for the eligibility criteria and procedures for nomination of five members of the NG-CDF committee as outlined in section 43(2) paragraphs (b) (c) and (d) of the principal Act through a selection panel(regulations 5(4) composed of:

- i. One person nominated by the national government official in charge of sub-county , or a designated representative who shall chair the panel.

- ii. The officer of board seconded to the constituency who shall be the secretary to the selection panel and.
- iii. Two persons, one of either gender, nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

Further, regulation 6 requires that for one to serve as a member of the NG-CDF Committee, he or she must be:

- a. A citizen of Kenya
- b. Ordinarily resident and a voter in the constituency
- c. Able to read and write, and to communicate in English and Kiswahili.
- d. Meet the requirement of chapter six of the constitution of Kenya
- e. Is available to participate in activities of a constituency committee

Conflict and dispute Resolution

Section 31 of the regulation states that: A Constituency Committee shall establish and maintain a Complaint and complaints register in respect of all complaints received with regard to dispute resolution. The operations of the Fund in the Constituency, and shall forward a status report of the complaints to the Board at the end of each quarter in a financial year. A Constituency Committee shall address all complaints made to it before forwarding the complaints to the Board. A complainant shall, in forwarding a dispute to the Board for consideration, demonstrate efforts made to have the matter resolved at the Constituency level. A Constituency Committee shall, as much as possible, ensure and demonstrate the effort made towards resolving a complaint at the Constituency level. A Constituency Committee shall maintain a clearly marked and secured complaints submission box in accordance with guidelines issued by the Board. The Board shall issue guidelines to a Constituency Committee on mechanisms and procedures for handling complaints and litigation. NGCDF Voi observed and put into practice all the above guidelines.

NCDFC 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 earns a sitting allowance of Ksh. 7,000 while a committee member is paid Ksh. 5,000.

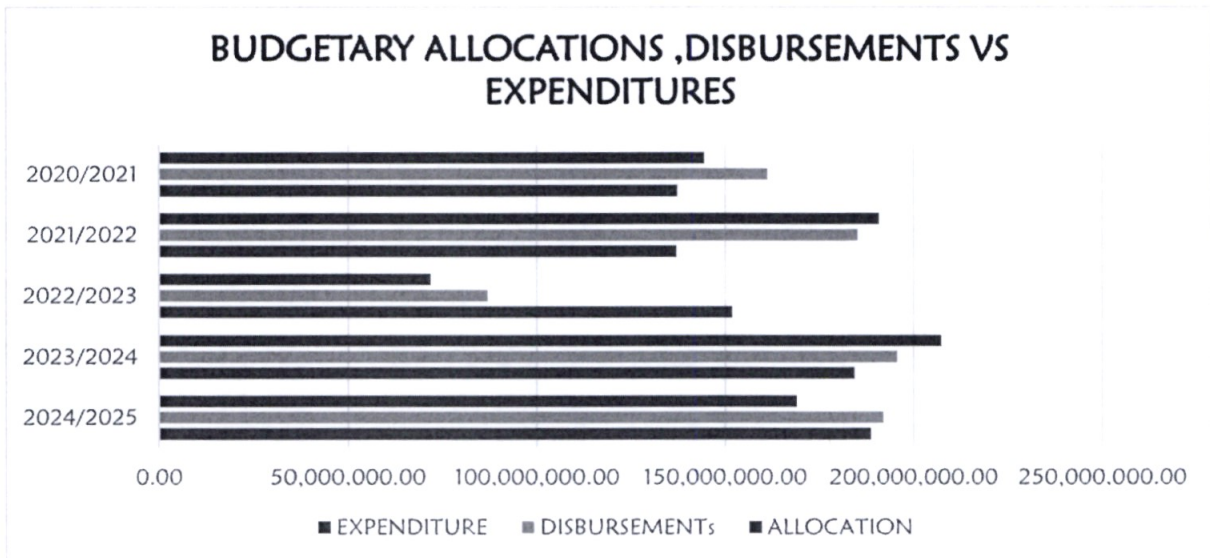
Conduct and Ethics of a committee member

The chapter six of the Constitution on Leadership and Integrity requires State officers to be guided in their day-to-day conduct by principles of leadership and integrity which, among other requirements, include: being objective and impartial in ensuring that decisions are not influenced by nepotism, favoritism, corruption or other improper motives. NGCDF Voi regularly trains its Committee members on commitment to abide to chapter six of the Constitution.

7. Management Discussion and Analysis

The NGCDF Voi has for the past five years been involved in \identification and implementation of the projects with support from the people of Voi constituency. For the last five years Voi NG CDF has cumulatively been allocated Ksh. 799,269,976.65 and so far a total of ksh. 784,480,095.89 has been prudently spent on various projects and bursary allocation and disbursement .This has led to improved enrollment in both secondary schools and tertiary institutions ,improvement of security and educational infrastructure, contribution towards climate change through provision of tree seedlings and planting ,Previously the Voi NGCDF has also made sure that KMTc has a hundred percent bursary beneficiaries this is to also support the national agenda for universal health coverage.

FINANCIAL YEAR	ALLOCATIONS	DISBURSEMENTS	EXPENDITURE
2024/2025	188,649,643.34	191,829,434.00	169,113,404.00
2023/2024	184,249,901.00	195,597,174.00	207,294,254.89
2022/2023	151,960,174.00	87,000,000.00	71,848,763.00
2021/2022	137,088,879.00	185,177,758.00	190,827,702.00
2020/2021	137,321,379.31	161,367,724.00	144,474,078.00



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Construction and equipping of a 235 capacity Dormitory at Mwaghogho Secondary School FY 2023/2024-2024/2025



Construction to completion of Kishamba Chiefs Office

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**Name: Mr. Andrew Lumunge
Fund Account Manager.**

8. 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 and Environment. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Voi Constituency's 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 marginalized groups, including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars, NGCDF has security as a priority area with the intention to provide a better working environment for the security providers within the constituency as well as 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 law enforcement agencies while collaborating with the community in trust on matters of security.
- c. **Climate change mitigation:** The Constituency acknowledges that all its operation has an impact on the environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget to climate change mitigation activities such as afforestation, reforestation, grassroots sensitization, and tree seedling production.

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 institutions within the constituency. We also plan to do water conservation in schools by purchasing 12 water tanks of 10,00litres capacity and piping the same tanks. The Environment projects were funded to a tune of Ksh 3,048,000. The Schools benefitted from this climate mitigation project include:- Kalambe, Mrangi, Kirumbi, Kalela, Imani, Ghazi, Msharinyi, Mwakiki, Ngambenyi, Sasenyi primary schools, New Marungu Girls and Kizumanzi secondary school.
- 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 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 coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. 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 safety policy in compliance with the Occupational Safety and Health Act of 2007 (OSHA) and has ensured the work environment is conducive to everybody's movement and accessibility within the office, including PWDs. The Constituency has also put in place disaster-mitigating measures, including fire extinguishers and accessible escape routes in case of emergency.

4. Marketplace practices-

Voi Constituency is committed to fair and ethical market practices.

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 to lift them economically. Our ethical market practices ensure the fund gets value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers, which are enhanced through organized sensitization forums on the procurement legal framework and ethical subject matters. We are dedicated to honoring 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 practices, 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 interests.

5. Community Engagements-

Voi Constituency has endeavored 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 community projects.

Public Participation in Project Identification, Implementation, and Monitoring

Voi Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, 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 NGCDF Board in accordance with the Act.


Public participation is a process that directly engages the concerned stakeholders in decision-making and fully considers public input.

The NG-CDFC engaged the community through community leaders during the bursary program to identify the needy students to be awarded the bursary.

Public Awareness

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

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

..... 
Name: Mr. Andrew Lumunge.
Fund Account Manager.

9. 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 by 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, 2025. This responsibility includes: Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; 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; Safeguarding the assets of the entity; Selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG CDF-Voi Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual 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 NG CDF-Voi financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Accounting Officer charge of the NG CDF- 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.

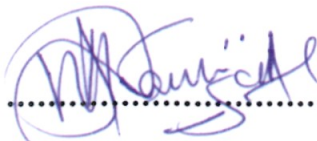
*National Government Constituencies Development Fund (NGCDF)
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The Accounting Officer in charge of the NG CDF Voi Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing 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, 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.

In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

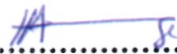
Approval of the financial statements

The NG CDF- Voi Constituency financial statements were approved and signed by the Accounting Officer on 2nd December, 2025.



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Name: Dominic Albhai Mwambanga
Chairman – Voi NGCDF Committee



.....

Name: Andrew Lumunge
Fund Account Manager

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - VOI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

- A. Report on 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 the 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; and,
- C. Report on 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 is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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

Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund - Voi Constituency set out on pages 1 to 69, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash

Report of the Auditor-General on National Government Constituencies Development Fund -Voi Constituency for the year ended 30 June, 2025

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

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Voi Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis including the transitional provisions permitted under IPSAS 33 and comply with the National Government Constituencies Development Fund Act 2015 (Amended 2023), and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025

Basis for Opinion

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 the 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 opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual amounts on comparable basis of Kshs.331,140,999 and Kshs.272,666,947 respectively resulting in an under-funding of Kshs.58,474,052 or 18% of the budget. Similarly, management spent Kshs.161,651,278 against actual receipts of 272,666,947 resulting in under absorption of Kshs.111,015,669 or 40% of the total actual receipts.

The under-funding may have affected the planned activities and may have impacted negatively on service delivery to the residents of Voi Constituency.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, 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 Audit Issues

In the prior years' audit reports, several issues were raised under Report on Lawfulness and Effectiveness in Use of Public Resources. Review of the status during audit of the Fund in 2024/2025 revealed that the following seven (5) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2021/2022	Failure to prepare returns submit to constituency committee
2	2023/2024	Delayed implementation of budgeted projects
3	2023/2024	Unsupported project expenditure – Voi Police Juvenile Cells
4	2023/2024	Failure to return PMC Account Balances to the Main Accounts
5	2023/2024	Irregular Direct Procurement

Other Information

The Management is responsible for the Other Information set out on page iii to xxxi which comprise of Key Constituency Information and Management, NG-CDF Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental Sustainability Reporting and Statement of Management responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing 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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 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 controls, 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 the Management Committee.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective 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 governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

comply with the authorities which govern them and that public resources are applied in an effective way.

The Management is 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

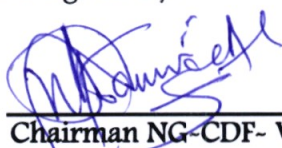
05 December, 2025

National Government Constituencies Development Fund (NGCDF)
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Annual Report and Financial Statements for The Year Ended June 30, 2025

11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	<i>FY 2024 2025</i>
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	188,414,052
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	52,000
Total revenue		188,466,052
Expenses		
Employee costs	10	5,300,176
Committee expenses	11	4,951,330
Use of Goods and Services	12	7,293,565
Other Government Units Actual expenditure	13	58,594,968
Other Grants and Transfers Actual expenditure	14	95,799,707
Depreciation and amortization expense	15	323,168
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		172,262,914
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		16,203,138

The Constituency financial statements were approved by the NG CDFC on 2nd December, 2025 and signed by:



Chairman NG-CDF- Voi
 Dominic Albhai
 Mwambanga



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



Fund Account Manager
 Mr. Andrew Lumunge

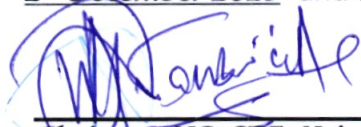
National Government Constituencies Development Fund (NGCDF)
Voi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

12. Statement Of Financial Position As At 30th June, 2025

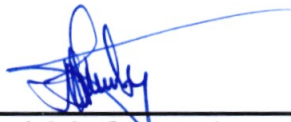
	Note	FY 2024 -2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	103,177,225	80,785,512
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	58,474,052	61,889,434
Prepayments	22	11,530	-
Total Current Assets		161,662,807	142,674,946
Non-Current Assets			
Property, Plant and Equipment	23	3,284,228	1,625,925
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		3,284,228	1,625,925
Total Assets (A)		164,947,035	144,300,871
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	4,596,906	1,116,664
Lease Liabilities	28	-	-
Gratuity Provision	29	2,054,660	1,091,876
Total Current Liabilities		6,651,566	2,208,540
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		6,651,566	2,208,540
Net Assets (A-B)		158,295,469	142,092,331
Represented by:			
Revaluation Reserves		-	-
Accumulated Surplus		158,295,469	142,092,331
Total Net Assets		158,295,469	142,092,331

*National Government Constituencies Development Fund (NGCDF)
Voi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

The Constituency financial statements set out on pages 1 to 15 approved by NG CDFC on ***2nd December 2025*** and signed by:



Chairman NG-CDF- Voi
Dominic Albhai
Mwambanga



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



Fund Account Manager
Mr. Andrew Lumunge

13. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Accumulated surplus/Deficit	Revaluation Reserves	Total
		Kshs	Kshs
Fund Balance as at 30th June 2024	18,821,677	-	18,821,677
Adjustments			
Recognition of Assets	124,387,318		124,387,318
Recognition of Liabilities	1,116,664		1,116,664
As at July 1, 2024	142,092,331		142,092,331
Surplus/(Deficit) For the Period	16,203,138		16,203,138
Revaluation Gain/Loss	-	-	-
As at June 30, 2025	158,295,469	-	158,295,469

Note:

1. For items that are not common in the financial statements, the Entity should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.
2. Prior year adjustment should have an elaborate note describing what the amounts relate to. In such instances, a restatement of the opening balances needs to be done.

14. Statement Of Cash Flows for The Year Ended 30th June 2025

	Notes	2024-2025 Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NG CDF Board		191,829,434
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		52,000
Total Receipts		191,881,434
Payments		
Employee costs		4,337,392
Committee expenses		4,951,330
Use of Goods and Services		7,305,095
Other Government Units Certified Works		55,462,207
Other Grants and Transfers		95,452,226
Digital Hubs Expenses		-
Total Payments		167,508,250
Net Cash Flows from/ (used in) Operating Activities	30	24,373,184
Cash flows From Investing Activities		
Purchase of PPE		1,981,471
Purchase of Intangible assets		-
Proceeds From Sale of PPE		
Net Cash Flows from Investing Activities		1,981,471
Net increase/(decrease) in cash & Cash equivalents		22,391,713
Cash Flows from Financing Activities		
Lease Payment		-
Net Cash Flows from Financing Activities		22,391,713
Cash and cash equivalents at 1 July	19	80,785,512
Cash and cash equivalents at 30 June	19	103,177,226

(PSASB has prescribed the direct method of cash flow preparation/ presentation for all entities under the IPSAS accrual basis of accounting.)

National Government Constituencies Development Fund (NGCDF)
Voi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	<i>FY 2024 2025</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>FY 2024 2025</i>	<i>FY 2024 2025</i>		
Revenue							
Transfers From the NGCDF Board	188,414,052	80,476,422	61,889,434	330,779,908	272,305,856	58,474,052	82%
Transfers from domestic and foreign partners	-	-	-	-	-	-	-
Finance income	-	-	-	-	-	-	-
Miscellaneous income	-	361,091	-	361,091	361,091	-	100%
Totals	188,414,052	80,837,513	61,889,434	331,140,999	272,666,947	58,474,052	82%
Expenses							
Employee costs	4,728,453	1,671,095	-	6,399,548	4,337,392	2,062,156	68%

National Government Constituencies Development Fund (NGCDF)
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	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	<i>FY 2024 2025</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>FY 2024 2025</i>	<i>FY 2024 2025</i>		
Committee expenses	5,205,586	-	-	5,205,586	4,951,330	254,256	95%
Use of Goods and Services	7,044,429	260,666	-	7,305,095	7,305,095	0	100%
Other Government Units Certified Works	78,391,025	47,055,373	54,623,584	180,069,982	55,462,207	124,607,775	31%
Other Grants and Transfers	87,327,894	29,087,273	3,063,000.	119,478,167	95,452,226	24,025,942	80%
Acquisition of Asset	1,515,700	2,402,014	4,202,850	8,120,564	1,981,471	6,139,093	24%
Digital Hubs Expenses	4,200,966	-	-	4,200,966	-	4,200,966	-
Funds Pending Approval**	-	361,091	-	361,091	-	361,091	-
Total Expenditure	188,414,052	80,837,513	61,889,434	331,140,999	169,489,721	161,651,278	51%

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	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	<i>FY 2024 2025</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>FY 2024 2025</i>	<i>FY 2024 2025</i>		
Surplus for the period	-	-	-	-	103,177,226	(103,177,226)	

***Funds pending approval are sums not yet approved by the board for utilization and include approved allocations and/or AIA not yet allocated for specific projects.*

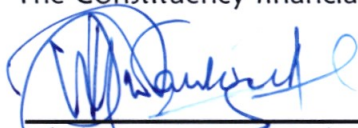
*National Government Constituencies Development Fund (NGCDF)
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Explanatory Notes.

- Generally the underutilization of funds was caused by late disbursement of funds by the board to the constituency.
- By the end of the period under review Voi NGCDF had not received Ksh. 58,474,052 from the board.
- The funds pending approval is the accumulated AIA and PMC savings in our accounts ,The total AIA and PMC savings at the end of Financial year 2024-2025 is Ksh 361,091

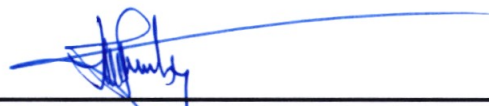
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	161,651,278
Less undisbursed funds receivable from the Board as at 30 th June 2025	58,474,052
Cash and Cash Equivalents at the end of the 30 th June 2025	103,177,226

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 ***2nd December 2025*** and signed by:



Chairman NG-CDF- Voi

Dominic Albhai Mwambanga



National Sub-County Accountant

CPA. Eric M. Mutuku
ICPAK M/No:20668



Fund Account Manager

Mr. Andrew Lumunge

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16. Budget Execution by Sectors And Projects For The Year Ended 30th June 2025

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	4,728,453.00	1,671,095	-	6,399,548	4,337,392	2,062,156
1.2 Committee Allowances	2,998,000.00	-	-	2,998,000	2,988,700	9,300
1.3 Use Of Goods And Services	3,592,525.60	259,187.00	-	3,851,713	3,686,640	165,073
Sub-Total	11,318,978.60	1,930,282	-	13,249,261	11,012,732	2,236,529
2.0 Monitoring And Evaluation						
2.1 Capacity Building	1,067,586.00	-	-	1,067,586	1,067,586	-
2.2 Committee Allowances	1,140,000.00	-	-	1,140,000	1,140,000	-
2.3 Use Of Goods And Services	3,451,903.00	1,479.00	-	3,453,382	3,373,499	79,883
Sub-Total	5,659,489	1,479	-	5,660,968	5,581,085	79,883
3.0 Emergency						
3.0.Unutilized	100,362	192,465	-	292,827	-	292,827
3.1.Kalela Primary School	-	2,063,338.00	-	2,063,338	2,059,024	4,314

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
3.2. Gedion Mosi Primary School	-	174,701.75	-	174,702	174,575	127
3.3. Birikani Primary School	-	60,271.90	-	60,272	60,057	215
3.4. Mwanyambo Special School For The Deaf-	-	1,270,330.00	-	1,270,330	1,221,142	49,188
3.5. Ndome Primary School-Toilet	-	1,035,682.00	-	1,035,682	1,032,435	3,247
3.6. Mlondo Primary School	-	930,000.00	-	930,000	926,789	3,211
3.7. Kizumanzi Primary School	-	1,855,130.40	-	1,855,130	1,853,005	2,126
3.8. Gimba Primary School	-	854,595.00	-	854,595	764,191	90,404
3.9. Moi Boys High School Kasigau	-	690,814.80	-	690,815	614,229	76,586
3.10. Mwambiti Boys High School	-	59,162.25	-	59,162	1,317	57,845
3.11. Mbololo Secondary School-Emergency	-	690,814.80	-	690,815	656,650	34,165
3.12. Kizumanzi Secondary School	-	1,075,914.00	-	1,075,914	1,064,169	11,745
3.13. Ghazi Primary School-	-	1,035,207.00	-	1,035,207	1,034,713	494
3.14. mwanyambo Primary School	1,301,108.00	-	-	1,301,108	-	1,301,108

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
3.15. Our Lady Of Perpetual Succor Girls High School-	5,508,930.00	-	-	5,508,930	-	5,508,930
3.16. Kirindinyi Primary School	701,000.00	-	-	701,000	-	701,000
3.17. Wray Primary School	800,000.00	-	-	800,000	-	800,000
3.18. Allan Mjomba Secondary School	1,505,129.00	-	-	1,505,129	-	1,505,129
Sub-Total	9,916,529	11,988,427	-	21,904,956	11,462,296	10,442,660
4.0 Bursary And Social Security						
4.1. Primary Schools	-	-	-	-	-	-
4.2. Secondary Schools	40,582,000.00	2,115,936.00	-	42,697,936	42,218,178	479,758
4.3. Tertiary Institutions	25,168,150.00	260,501.00	15,000.00	25,443,651	24,943,650	500,001
4.4. Special Needs	-	-	-	-	-	-
4.5. Education Support Programmes	-	-	-	-	-	-
4.6. Social Security	-	-	-	-	-	-
Sub-Total	65,750,150	2,376,437	15,000	68,141,587	67,161,828	979,759
5.0 Environment/Climate Change						
5.1. Imani Primary Schoo		-	254,000.00	254,000	252,276	1,724

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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			
		Kshs	Kshs			
5.2.Kalambe Primary School	--	-	254,000.00	254,000	233,971	20,029
5.3. Our Lady Of Perpetual Succor Girls High School	-	253,266.00	-	253,266	242,692	10,574
5.4.Miasenyi Primary School	-	253,266.00	-	253,266	238,575	14,691
5.5.Kasigau Technical School	-	253,266.00	-	253,266	243,075	10,191
5.6. Kajire Seondary School	-	253,266.00	-	253,266	233,534	19,732
5.7. Uguta Secondary School	-	253,266.00	-	253,266	239,329	13,937
5.8. Gimba Primary School-Environment Project	-	253,266.00	-	253,266	249,764	3,502
5.9. Kalela Primary School	-	-	254,000.00	254,000	250,516	3,484
5.10.Msharinyi Primary School	-	-	254,000.00	254,000	244,686	9,314
5.11. Mwakiki Primary School –Environment	-	-	254,000.00	254,000	233,871	20,129
5.12. Ngambenyi Primary School	-	-	254,000.00	254,000	248,541	5,459
5.13. Tanzania Bondeni Primary School	-	253,266.00	-	253,266	252,575	691
5.14. Voi Primary School	-	253,266.00	-	253,266	253,000	266
5.15. Miasenyi Primary School-Enviroment	-	-	254,000.00	254,000	249,450	4,550

National Government Constituencies Development Fund (NGCDF)
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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			
		Kshs	Kshs			
5.16. Mrangi Primary School	-	-	254,000.00	254,000	253,150	850
5.17. Kirumbi Primary School	-	-	254,000.00	254,000	233,845	20,155
5.18. Itinyi Primary School	-	253,266.00	-	253,266	243,910	9,356
5.19. Ghazi Primary School	-	-	254,000.00	254,000	253,920	80
5.20. New Marungu Girls Secondary School	-	-	254,000.00	254,000	242,455	11,545
5.21. Mwaghogho Secondary School	-	253,266.00	-	253,266	252,775	491
5.22. Bonface Mghanga-Environment	-	253,266.00	-	253,266	243,338	9,928
5.23. Mole Primary School	-	253,266.00	-	253,266	-	253,266
5.24. Kizumanzi Primary School	-	-	254,000.00	254,000	242,455	11,545
5.25. Allan Mjomba Secondary School	300,000.00	-	-	300,000	-	300,000
5.26. Jora Primary School	300,000.00	-	-	300,000	-	300,000
5.27. Kalela Sec	300,000.00	-	-	300,000	-	300,000
5.28. Kirutai Primary School	300,000.00	-	-	300,000	-	300,000
5.29. Kisimenyi Primary School	300,000.00	-	-	300,000	-	300,000

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
5.30. Marungu Secondary School	300,000.00	-	-	300,000	-	300,000
5.31. Mlundinyi Primary School	300,000.00	-	-	300,000	-	300,000
5.32. Mwambiti Secondary School	300,000.00	-	-	300,000	-	300,000
5.33. Mwamunga Primary School	300,000.00	-	-	300,000	-	300,000
5.34. Voi Girls Education Centre	300,000.00	-	-	300,000	-	300,000
5.35. Wangalla Primary School	300,000.00	-	-	300,000	-	300,000
5.36. Wray Primary School	300,000.00	-	-	300,000	-	300,000
Sub-Total	3,600,000	3,039,192	3,048,000	9,687,192	5,631,703	4,055,489
6.0 Primary Schools Projects						
6.1. Kirindinyi Primary School	-	73,625.75	-	73,626	65,466	8,160
6.2. Manyani Primary School	-	146.00	-	146	121	25
6.3. Mole Primary School	-	1,297,834.00	-	1,297,834	-	1,297,834
6.4. Voi Primary School	-	1,808,840.25	-	1,808,840	1,808,840	-
6.5. Kizumanzi Primary School	-	3,456.60	-	3,457	3,457	-

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.6.Jora Primary School	-	11,873.25	-	11,873	1,191	10,682
6.7.Kirumbi Primary School	-	-	-	-	-	-
6.8.Mchanga Primary School	-	13,428.60	-	13,429	-	13,429
6.9.Mwambani Pri. School	-	539.85	-	540	-	540
6.10.Ore Primary School	-	1,850,000.00	-	1,850,000	1,847,934	2,066
6.11.Buguta Primary School	-	1,020.00	-	1,020	252	768
6.12.Birikani Primary School	-	2,102,203.30	-	2,102,203	1,305,746	796,457
6.13.Kajire Primary School	-	115,394.35	-	115,394	115,003	391
6.14.Sagalla Primary School	-	406,719.15	-	406,719	195,737	210,982
6.15.Miasenyi Primary School	700,000.00	5,623,779.00	-	6,323,779	5,389,357	934,423
6.16.marungu Primary School	-	215,266.20	-	215,266	215,115	151
6.17.Ndile Primary School	-	140,048.75	-	140,049	130,705	9,344
6.18.Tanzania Bondeni Primary School	-	1,031,809.00	-	1,031,809	1,030,745	1,064
6.19.Talio Primary School	-	-	4,500,000.00	4,500,000	1,549,682	2,950,318
6.20.Kambito Primary School-Jss	-	-	5,501,555.00	5,501,555	1,070,089	4,431,466

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.21.Ghazi Primary School-Jss	-	-	5,501,555.00	5,501,555	3,904,622	1,596,933
6.22.Mwanyambu Primary School	-	-	6,439,573.00	6,439,573	4,897,211	1,542,362
6.23. Gimba Primary Sch-Reallocation From Sports	-	853,229.00	3,750,000.00	4,603,229	3,255,242	1,347,987
6.24.Msharinyi Primary - Reallocation From Sports	-	2,035,974.00	-	2,035,974	1,826,837	209,137
6.25.Priscillah Primary School	3,953,069.74	-	-	3,953,070	-	3,953,070
6.26.Itinyi Primary School	-	194.75	-	195	195	-
6.27. Msharinyi Primary School	-	1,302.00	-	1,302	1,302	-
6.28. Ndile Primary School	-	767.00	-	767	767	-
6.29. Kajire Primary School	-	148.55	-	149	149	-
6.30. Imani Primaryschool	-	4,668.75	-	4,669	4,669	-
6.31. Mlondo Primary School	-	748.25	-	748	748	-
6.32.Kalela Primary School	-	497.50	-	498	498	-
6.33. Mwakajo Primary School	-	188.25	-	188	188	-

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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			
		Kshs	Kshs			
6.34. Wongonyi Primary School	-	304.25	-	304	304	-
6.35. Tanzania Bondeni Primary	4,077,972.00	-	-	4,077,972	-	4,077,972
6.36. Imani Primary School	2,000,000.00	-	-	2,000,000	-	2,000,000
6.37. Birikani Primary School	724,409.00	-	-	724,409	-	724,409
6.38. Kalambe Primary School	5,775,889.00	-	-	5,775,889	-	5,775,889
6.39. Kileva Eastfield Primary	2,000,000.00	-	-	2,000,000	-	2,000,000
6.40. Kirutai Primary School	2,000,000.00	-	-	2,000,000	-	2,000,000
6.41. Makwasini Primary School	2,000,000.00	-	-	2,000,000	-	2,000,000
6.42. Tausa Primary School	6,677,720.00	-	-	6,677,720	-	6,677,720
6.43. Mole Primary School	3,500,000.00	-	-	3,500,000	-	3,500,000
6.44. Tanzania Bondeni Primary School	-	3,000,000	-	3,000,000	-	3,000,000
6.45. Ikanga Primary School From AIA	-	60,000	-	60,000	-	60,000
				-	-	-

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-Total	33,409,059.74	20,654,006	25,692,683	79,755,749	28,573,149	51,182,601
7.0 Secondary Schools Projects (List All The Projects)						
7.1. Marungu Secondary School	-	94,939.75	-	94,940	1,065	93,875
7.2 Mwakichuchu Sec School	-	20,693.50	-	20,694	-	20,694
7.3. Mwangea Adult Education School	-	38.00	-	38	-	38
7.4. Voi Girls Education Centre	-	5,114,715.00	-	5,114,715	5,112,371	2,344
7.5. Voi Boys High School	-	40,476.25	-	40,476	-	40,476
7.6. David Kayanda Secondary School	-	392,440.65	-	392,441	303,100	89,341
7.7. Kaloleni Secondary School	-	168,134.12	-	168,134	149,317	18,817
7.8. Mabomani Girls Secondary School	-	583,468.46	-	583,468	209,141	374,327
7.9. Moi Boys High School Kasigau	-	206,846.65	-	206,847	252	206,595
7.10. Mwaghogho Secondary School	1,800,000.00	14,000,000.00	-	15,800,000	12,131,191	3,668,809

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
7.11.Buguta Secondary School	-	2,069,099.00	3,930,901.00	6,000,000	5,632,805	367,195
7.12.Mbololo Secondary School	-	3,000,000.00	-	3,000,000	2,988,667	11,333
7.13.New Marungu Sec Sch	-	258,802.55	-	258,803	-	258,803
7.14. jack Mwashimba Secondary School	-	2,672.25	-	2,672	-	2,672
7.15 .John Mark Mwajumwa Secondary School	-	1,706.25	-	1,706	-	1,706
7.16.Kasigau Girls Secondary School	-	79,050.55	-	79,051	-	79,051
7.17.Marungu Secondary School	11,482,000.00	-	-	11,482,000	-	11,482,000
7.18.Allan Mjomba Secondary School	7,631,400.00	-	-	7,631,400	-	7,631,400
7.19.Kajire Girls Secondary School	10,000,905.00	-	-	10,000,905	-	10,000,905
7.20.Kasigau Mixed Secondary School	7,646,290.00	-	-	7,646,290	-	7,646,290
7.21.Mwakitawa Girls Sec	6,421,370.00	-	-	6,421,370	-	6,421,370

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
7.22.Kalela Secondary School	-	-	25,000,000	25,000,000	-	25,000,000
				-		-
Sub-Total	44,981,965	26,033,083	28,930,901	99,945,949	26,527,909	73,418,040
8.0 Tertiary Institutions Projects (List All The Projects)						
8.1. Kasigau Technical School	-	366,525.90	-	366,526	361,150	5,376
8.2. KMTC Moi Hospital	-	1,758.20	-	1,758	-	1,758
						-
Sub-Total	-	368,284	-	368,284	361,150	7,134
9.0 Security Projects						
9.1. Nyangala Assistant County Comm.	-	1,387,792.00	-	1,387,792	1,218,129	169,663
9.2. Voi Town Chiefs Office	-	2,500,000.00	-	2,500,000	2,490,316	9,684
9.3 Kishamba Location Chiefs Office	700,000.00	3,500,000.00	-	4,200,000	3,361,599	838,401
9.4. Kaloleni Assistant Chiefs Office	-	2,500,000.00	-	2,500,000	2,490,491	9,510
9.5. Voi Police Station	-	11,108.75	-	11,109	-	11,109

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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
9.6. Kasigau Ass. Chief Office	-	60,234.25	-	60,234	-	60,234
9.7.rukanga Ass. Chief Office	-	45,404.20	-	45,404	-	45,404
9.8. Mraru Ass. Chief office	-	41,680.25	-	41,680	-	41,680
9.9. Chiefs And Ass. Chiefs Office Furniture	-	1,636,998.00	-	1,636,998	1,635,864	1,134
9.10.Tausa Police Station	7,361,215.00	-	-	7,361,215	-	7,361,215
Sub-Total	8,061,215	11,683,217	-	19,744,432	11,196,399	8,548,034
10.0 Acquisition Of Assets						
10.1 Motor Vehicles (Including Motorbikes)	-	-	202,850	202,850	-	202,850
10.2 Purchase Of Furniture And Fittings, Computers And Equipments	-	-	-	-	-	-
10.2 Construction Of Cdf Office- Renovations	1,515,700	2,402,014.00	-	3,917,714	-	3,917,714
10.3 Construction Of Cdf Office Borehole	-	-	4,000,000	4,000,000	1,981,471	2,018,529
Sub-Total	1,515,700	2,402,014	4,202,850	8,120,564	1,981,471	6,139,093
11.0 Other Projects						
Rukanga Digital Hub	4,200,966.00	-	-	4,200,966	-	4,200,966

*National Government Constituencies Development Fund (NGCDF)
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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-Total	4,200,966	-	-	4,200,966	-	4,200,966
12.0 Funds Pending Approval**						
12.1 Unapproved Projects	-	-		-	-	-
12.2 Unallocated AIA	-	361,091	-	361,091	-	361,091
Sub-Total	-	361,091	-	361,091	-	361,091
Total	188,414,052	80,837,512	61,889,434.	331,140,999.	169,489,721	161,651,279

NB: This statement is a disclosure statement indicating the utilization in the same format as the entity's budgets which are program-based. This statement totals should tie to the totals of the Statement of Comparison of Budget and Actual Amounts

17. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Voi Constituency principal activity is to do projects at education and security sector.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the NG-CDF's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared in accordance with the PFM Act, and international Public sector Accounting Standards (IPSAS). The NG CDF Voi has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach; therefore this is the 1st Transitional financial statements. The NG-CDF Voi has recognized all financial Assets which includes cash and cash equivalent for operational account, deposit account and PMC balances, Receivables (owing from the Board and others), Prepayments, PPE and intangible assets acquired in F/Y 2023/2024 to date of reporting. Liabilities recognized includes trade and other payables, third party deposits and gratuity provisions. Recognition of all other non-financial assets acquired in f/y prior to 2023/2024 to be recognized in the third year of transition after identification and valuations have been done.)

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The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF. The financial statements have been prepared in accordance with the PFM Act, the NGCDF Act (*include any other applicable legislation*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

(When an IPSAS becomes effective on 1st January 2025, it is applicable in Kenya from 1st July 2025)

i. New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

There were no new and amended standards issued in the financial year.

ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities. <i>This IPSAS is not applicable at the constituency this financial year</i>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.

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	<i>This IPSAS is not applicable at the constituency this financial year</i>
IPSAS 45: Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>The IPSAS is applicable effective 1st July 2025</i></p>
IPSAS 46: Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>The IPSAS is applicable effective 1st July 2025</i></p>
IPSAS 47: Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange</p>

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	<p>transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>This IPSAS is not applicable at the constituency this financial year</i></p>
<p>IPSAS 48: Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>This IPSAS is not applicable at the constituency this financial year</i></p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>This IPSAS is not applicable at the constituency this financial year</i></p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

National Government Constituencies Development Fund (NGCDF)
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	<i>This IPSAS is not applicable at the constituency this financial year</i>
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iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the *Fund* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realized in the statement of financial performance upon fulfilling the conditions set. Revenue shall be recognized after allocations have been approved by the NG-CDF Board.

ii) Revenue from exchange transactions

Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the *NG-CDF Voi*.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget was approved by Parliament on 30TH June 2024 for the period 1st July 2024 to 30th June 2025 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 final budget for the financial year under review has been included in the financial statements.

The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 15 of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *NG-CDF Voi*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The *NG-CDF Voi* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the *NG-CDF Voi* will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the *NG-CDF Voi*. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements.* . A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

a) Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

b) Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

g) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make

the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *NG-CDF Voi*.

h) Provisions

Provisions are recognized when the *Entity* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the *Entity* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the *NG-CDF Voi* will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

The *NG-CDF Voi* does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

k) Contingent assets

The *NG-CDF Voi* does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately

reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

The *NG-CDF Voi* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

m) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

n) Related parties

The *NG-CDF Voi* 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 *NG-CDF Voi*, or vice versa.

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the *NG-CDF Voi's* financial statements in conformity with IPSAS requires management to make judgments, estimates, and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgments, estimates, and assumptions made.

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset is based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

6. Transfers from the NG CDF Board

Description	2024-2025
	Kshs
NGCDFB Transfers Allocation for the FY 2024 2025	188,414,052
Total	188,414,052

7. Transfers from domestic and foreign partners

Description	2024-2025
	Kshs
Grants	-
Total	-

8. Finance income

Description	2024-2025
	Kshs
Interest Income on Bank Deposits	-
Total	-

(Provide a brief explanation for this revenue)

9. Miscellaneous income

	2024 2025
	Kshs
Rental Income	-
Income from hire of hall	52,000
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere <i>(specify)</i>	-
Total	52,000

10. Employees cost

	2024 2025
	Kshs
NG-CDFC Basic staff salaries	2,827,992
Personal allowances paid as part of salary	-
House Allowance	529,200
Transport Allowance	394,800
Leave allowance	45,000
Gratuity to contractual employees	962,784
Employer Contributions Compulsory national social security schemes	306,392
Employer Contributions Compulsory Housing levy	120,428
Employer contributions to National Industrial Training Authority	3,200
Other Specify-SHIF	110,380
Total	5,300,176

11. Committee Expenses

	2024 2025
	Kshs
Sitting allowance	1,034,000
Other Committee expenses	3,917,330
Total	4,951,330

12. Use of Goods and services

	2024 2025
	Kshs
Utilities, supplies and services	488,303
Communication, supplies and services	293,596
Domestic travel and subsistence	870,266
Printing, advertising and information supplies & services	992,354
Office Rent	-
Training expenses	603,140
Hospitality supplies and services	435,370
Insurance costs	86,337
Specialized materials and services	50,480
Office and general supplies and services	1,127,684
Fuel, oil & lubricants	801,000
Bank charges	42,775
Routine maintenance – vehicles and other transport equipment	150,000
Routine maintenance – other assets	107,762
Strategic plan expenses	5,687
Other operating expenses	1,238,810
Total	7,293,565

13. Other Government Units Actual expenditure

Description	2024 2025
	Kshs
Primary Schools Actual expenditure	30,061,688
Secondary Schools Actual expenditure	28,172,130
Tertiary Institutions Actual expenditure	361,150
Total	58,594,968

14. Other Grants and transfers Actual expenditure

	2024-2025
	Kshs
Bursary – secondary schools	42,218,178
Bursary – tertiary institutions	24,943,650
Bursary – special schools	-
Bursary - Education Support programs	-
Social Security programs (SHIF)	-
Security projects Actual expenditure	11,378,198
Climate change mitigation projects	5,631,703
Emergency projects Actual expenditure	11,627,978
Roads projects Actual expenditure	-
Others specify	-
Total	95,799,707

15. Depreciation and Amortization Expenses

Description	2024 -2025
	Kshs
Property Plant and Equipment	323,168
Intangible Assets	-
Total	323,168

16. Digital Hubs Expenses

Description	2024 -2025
	Kshs
Construction/ renovation/ Actual expenditure	-
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (<i>specify</i>)	-
Total	-

17. Gain/loss on Sale of Assets

Description	2024 -2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Gain/loss on Sale of Assets	-

(Provide brief explanation on gains on sale of fixed assets)

18. Impairment Loss

Description	2024 -2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
(Include financial instruments that are impaired)	-
Total Impairment Loss	-

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024 -2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
NGCDF Voi- KCB Voi A/C No. 1104887819 (Operations account)	47,914,971	18,821,677
Operations account pending closure	-	-
NGCDF Voi- KCB Voi A/C 1325613207 (Deposit account)	2,054,660	1,091,876
PMC accounts	53,207,594	60,871,959
Total	103,177,225	80,785,512
Cash Balances	-	-
Location 1	-	-
Other Locations (Specify)	-	-
Total	-	-
[Provide Cash Count Certificates for Each]	-	-

(A schedule of all reconciled PMC bank balances as at the end of the period is annexed (Annex 2)

20. Receivables from Exchange Transactions

Description	2024 -2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Other exchange debtors (<i>Specify</i>)	-	-
Less: impairment allowance	-	-
Total receivables	-	-
a. Current receivables	-	-
b. Non-current receivables	-	-
Total Receivables (a+b)	-	-

(Entity to state the expected credit loss rates for various categories of its receivables. The entity should also disclose how ECL was arrived at in line with provisions of IPSAS 41.)

i. Ageing Analysis for Receivables

Description	FY 2024 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	
Between 1- 2 years	-	0%	-	
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (a+b)	-	0%	-	0%

21. Receivables from Non-Exchange Transactions

Description	2024 -2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NG CDFB	58,474,052		61,889,434	
Outstanding imprest	-		-	
Total	58,474,052		61,889,434	
Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	58,414,052	100%	61,889,434	100%
Between 1-2 years	60,000	0%	-	
Over 3 years	-	0%	-	0%
Total	58,474,052	100%	61,889,434	100%

22. Prepayments

Description	2024 -2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Prepaid Rent	-		-	
Prepaid Insurance	11,530		-	
Prepaid Electricity Costs	-		-	
Other Prepayments (<i>Specify</i>)	-		-	
Total	11,530		-	

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate(specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	1,075,000	979,000	-		2,054,000
Additions	-	-	-				1,981,471	1,981,471
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	1,075,000	979,000	-	1,981,471	4,035,471
Depreciation And Impairment								
Opening Depreciation	-	-	-	134,375	293,700	-	-	428,075
Depreciation	-	-	-	117,578	205,590	-	-	323,168
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	251,953	499,290	-	-	751,243
Net Book Values								
Opening Bal as at 1st July 2024	-	-	-	940,625	685,300	-	-	1,625,925
As At 30th June 2025	-	-	-	823,047	479,710	-	1,981,471	3,284,228

Valuation

Land and buildings/ Equipment (be specific) were valued in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020).

22 b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	1,075,000	251,953	823,047
Office Equipment, Furniture, And Fittings	979,000	499,290	685,300
Total	2,054,000	751,243	1,508,347

Property plant and Equipment includes the following assets that are fully depreciated:

	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	-	-
Office Equipment, Furniture and Fittings	-	-
Total	-	-

24. Intangible Assets

Description	2024- 2025
	Kshs
Cost	-
Opening balance at 1 st July 2024	-
Additions	-
Disposal	-
At end of the 2025	-
Amortization and impairment	-
At beginning of the year	-
Amortization	-
At end of the year	-
Impairment loss	-
At end of the year	-
NBV at July 1st 2024	-
NBV at June 30th 2024	-

25. Right-of use assets

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As At 1 July 2024	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025	-	-	-	-
	-	-	-	-
Accumulated Depreciation	-	-	-	-
As At 1 July 2024	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2024	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2025	-	-	-	-
	-	-	-	-
Carrying Amount	-	-	-	-
As At 30 June 2025	-	-	-	-
As At 30 June 2025.	-	-	-	-

26. Trade and Other Payables

Description	2024 -2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	-		-	
Employee payables	-		-	
Other payables	-		-	
Total trade and other payables	-		-	
Aging analysis: (Trade and other payables)	2024-2025	% of the Total	1st July, 2024	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

27. Third-Party deposits

	2024 -2025
	Kshs
Retention as at 1 st July (A)	1,116,664
Retention held during the year (B)	7,441,336
Retention paid during the Year (C)	3,961,093
Closing Retention as at 30th June D= A+B-C	4,596,906

Retentions aging analysis.

	2024-2025	% of the total	Comparative 2023-2024	% of the total
Less than 1 year	-	%	-	%
1-2 years	4,596,906	100%	1,116,664	100%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	4,596,906		1,116,664	

(The total above should be equal to the closing retention)

28. Lease Liabilities

Description	2024 -2025	<i>Opening Statement</i> <i>1st July 2024</i>
	Kshs	Kshs
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

Maturity Analysis

Period	Amount
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 and onwards	-
Less: unearned Interest	-
	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	2024 -2025
	Kshs
Gratuity at the beginning of the year 1 st of July 2024	1,091,876
Gratuity held during the year	962,784
Gratuity paid during the year	-
Total Gratuity Provision 30th June 2025 (A+B-C)	2,054,660

30. Cash Generated from Operations

	2024 -2025
	Kshs
Surplus for the period before tax	16,203,138
Adjusted for:	
Depreciation	323,168
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	(3,403,852)
Changes in deferred income	-
Changes in gratuity provision	(962,784)
Changes in Third party deposits	(3,480,242)
Changes in payments received in advance	-
Net cash flow from operating activities	24,373,184

(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)

31. Financial Risk Management

The NG-CDF Voi's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

The NG-CDF Voi has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

Financial Risk Management

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	58,474,052	58,474,052	58,474,052	-
Bank balances	103,177,225	103,177,225	103,177,225	-
Total	161,651,277	161,651,277	161,651,277	-
As at 30 June 2024	-	-	-	-
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	61,889,434	61,889,434	61,889,434	-
Bank balances	80,785,512	80,785,512	80,785,512	-
Total	142,674,946	142,674,946	142,674,946	-

(NB: The totals column should tie to the individual elements of credit risk disclosed in the Entity's statement of financial position).

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from the Board. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the NG-CDF Voi's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables		-	4,596,906	4,596,906
Current proportion of borrowings		-	-	-
Provisions		-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	2,054,660	2,054,660
Total	-	-	6,651,566	6,651,566
As at 30th June 2024	-	-	-	-
Trade payables	-	-	1,116,664	1,116,664
Current portion of borrowings	-	-	-	-
Provisions-Gratuity	-	-	1,091,876	1,091,876
Deferred income	-	-	-	-

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Employee benefit obligation	-	-	-	-
Total	-	-	2,208,540	2,208,540

iii) Market risk

The *NG-CDF Voi* has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The *NG-CDF Voi* has no transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *NG-CDF Voi* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments. The carrying amount of the *NG-CDF Voi's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

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FY 2024 2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June (FY 2024 2025)			
Financial Assets	-	-	-
Investments	-	-	-
Cash (Cash and Cash equivalent)	103,177,225	-	103,177,225
Debtors		-	
Total Financial Assets	103,177,225	-	103,177,225
Financial Liabilities			
Trade And Other Payables	4,596,906	-	4,596,906
Borrowings	-	-	-
Total Financial Liabilities	4,596,906	-	4,596,906
Net Foreign Currency Asset/(Liability)	98,580,319	-	98,580,319

Financial Risk Management

The following table demonstrates the effect on the Entity’s statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
FY 2024 2025			
Euro	10%	-	-
USD	10%	-	-
FY 2023 2024		-	-
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

Interest rate risk is the risk that the NG-CDF Voi’s financial condition may be adversely affected as a result of changes in interest rate levels. The NG-CDF Voi’s interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity’s deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavored to bank with institutions that offer favorable interest rates.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *NG-CDF Voi's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
 - Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *NG-CDF Voi* considers relevant and observable market prices in its valuations where possible.

iv) Capital Risk Management

The objective of the *NG-CDF Voi's* capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

Description	2024 -2025	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Revaluation Reserve	142,092,331	142,092,331
Retained Earnings	16,203,138	-
Capital Reserve	-	-
Total Funds	158,295,469	142,092,331

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Total Borrowings	-	-
Less: Cash and Bank Balances	80,785,512	-
Net Debt/(Excess Cash And Cash Equivalents)	77,509,957	-
Gearing	0%	0%

32. Related Party Disclosures

	2024 -2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,034,000	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	191,829,434	-
Total	191,829,434	-

33. Segment Information

(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments)

34. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	2024 -2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements	-	-
Assets Arising from Determination Of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables From Other Government Entities	-	-
Others (Specify)	-	-
Total	-	-

Contingent Liabilities

Description	2024 -2025	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Contingent Liabilities	-	-
Court Case xx against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others (Specify)	-	-
Total	-	-

35. Capital Commitments

Capital Commitments	2024 -2025	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
Total	-	-

(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments maybe those that have been authorized by the board but at the end of the year had not been contracted or those already contracted for and ongoing).

36. Events after the Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

37. Ultimate And Holding Entity

The Voi Constituency is a Fund under The National Treasury and Planning & managed by NG-CDFB at the National level, and the NG-CDFC at the constituency level. Its ultimate parent is the Government of Kenya.

38. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

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18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost At Year End (Kshs)
Land	-	-	-	-
Buildings and structures	25,192,752	3,917,714	-	29,110,466
Transport equipment	6,000,000	-	-	6,000,000
Infrastructure assets		4,000,000		4,000,000
Office equipment, furniture and fittings	3,123,956	-	-	3,123,956
ICT Equipment, Software and Other ICT Assets	2,012,760	-	-	2,012,760
Other Machinery and Equipment		-	-	-
Intangible assets		-	-	
Intangible assets				-
Total	36,329,468	7,917,714	-	44,247,182

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Annex 2 –PMC Bank Balances As At 30th June 2025

PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Primary Sch. Projects				
Kirindinyi Primary School	KCB Bank	1202640532	8,159.75	73,625.75
Manyani Primary School	KCB Bank	1275081924	25.25	146.00
Mole Primary School	KCB Bank	1175005657	1,297,834.00	1,297,834.00
Voi Primary School	KCB Bank	1197991697	-	1,808,840.25
Kizumanzi Primary School	KCB Bank	1168366372	-	3,456.60
Jora Primary School	KCB Bank	1297796454	10,682.25	11,873.25
Kirumbi Primary School	KCB Bank	1289811656	-	-
Mchanga Primary School	Equity Bank	0790265053132	13,428.60	13,428.60
Mwambani Primary School	Equity Bank	0790266921320	539.85	539.85
Ore Primary School	KCB Bank	1324343273	2,066.20	1,850,000.00
Buguta Primary School	KCB Bank	1320194621	768.00	1,020.00
Birikani Primary School	Equity Bank	0790282038761	796,457.30	2,102,203.30
Kajire Primary School	Equity Bank	0790284590914	391.45	115,394.35
Sagalla Primary School	Equity Bank	0790284591026	210,982.15	406,719.15
Miasenyi Primary School	Equity Bank	0790285418589	934,422.50	5,623,779.00
Marungu Primary School	KCB Bank	132113024	150.90	215,266.20
Ndile Primary School	KCB Bank	1320354513	9,343.75	140,048.75
Tanzania Bondeni Primary School	KCB Bank	1321522622	1,064.00	1,031,809.00
Talio Primary School	Equity Bank	0790286233312	2,950,318.00	-
Kambito Primary School-Jss	Equity Bank	0790285982266	4,431,466.00	-
Ghazi Primary School-Jss	Equity Bank	0790285982247	1,596,933.00	-
Mwanyambu Primary School	Equity Bank	0790285982299	1,542,362	-

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Gimba Primary School	Equity Bank	0790286233319	1,347,987	-
Msharinyi Primary School	Equity Bank	0790286243226	209,137.00	-
Priscillah Primary School	Equity Bank	0790286522761	3,953,069.25	-
Itinyi Primary School	Equity Bank	0790285461497	-	194.75
Msharinyi Primary School	KCB Bank	132366659	-	1,302.00
Ndile Primary School	KCB Bank	1320354513	-	767.00
Kajire Primary School	Equity Bank	0790285461478	-	148.55
Imani Primary School	KCB Bank	1206395273	-	4,668.75
Mlondo Primary School	KCB Bank	1211151484	-	748.25
Kalela Primary School	KCB Bank	1110616422	-	497.50
Mwakajo Primary School	KCB Bank	1210582538	-	188.25
Wongonyi Primary School	KCB Bank	1286696208	-	304.25
Secondary School Projects				
Marungu Secondary School	KCB Bank	1104667061	93,874.75	94,939.75
Mwakichuchu Sec School	KCB Bank	1109795076	-	20,693.50
Mwangea Adult Education School	Equity Bank	0790282764382	38.00	38.00
Voi Girls Education Centre	KCB Bank	1329905423	2,344.20	5,114,715.00
Voi Boys High School	KCB Bank	1298922690	-	40,476.25
David Kayanda Secondary School	KCB Bank	1129020657	89,340.65	392,440.65
Kaloleni Secondary School	KCB Bank	1280486406	18,817.12	168,134.12
Mabomani Girls Secondary School	KCB Bank	1286696550	374,327.46	583,468.46
Moi Boys High School Kasigau	KCB Bank	1320465943	206,594.65	206,846.65
Mwaghogho Secondary School	Equity Bank	0790285418895	3,668,809	14,000,000.
Buguta Secondary School	Equity Bank	0790285418639	367,195.10	2,069,099.00
Mbololo Secondary School	Equity Bank	0790284604802	11,333	3,000,000.00
New Marungu Sec Sch	Equity Bank	0790271160663	-	258,802.55

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Jack Mwashimba Sec School	KCB Bank	1275081924	-	2,672.25
John Mark Mwajumwa Sec	KCB Bank	1274161142	-	1,706.25
Kasigau Girls Sec School	KCB Bank	1286103223	-	79,050.55
Marungu Secondary School	Equity Bank	0790286521187	11,482,000.00	-
Tertiary Institution Projects				
Kasigau Technical School	Equity Bank	0790271241508	5,375.90	366,525.90
Kmtc Moi Hospital	KCB Bank	1198527579	-	1,758.20
Security Projects				
Nyangala Assistant County Comm.	KCB Bank	1288208855	169,663.00	1,237,792.00
Voi Town Chiefs Office	Equity Bank	0790284633495	9,684	2,500,000.00
Kishamba Location Chiefs Office	Equity Bank	0790285419156	838,400.80	3,500,000.00
Kaloleni Assistant Chiefs Office	Equity Bank	0790284591791	9,509.50	2,500,000.00
Voi Police Station	Equity Bank	0790282751575	-	11,108.75
Kasigau Ass. Chief Office	KCB Bank	1271193825	-	60,234.25
Rukanga Assi Chief Office	Equity Bank	0790282828020	-	45,404.20
Mraru Ass. Chief	KCB Bank	1289302812	-	41,680.25
Chiefs And Ass Chiefs Office Furniture	Equity Bank	0790286459896	1,134.00	-
Emergency Projects				
Kalela Primary School	KCB Bank	1329970330	4,314.00	2,063,338.00
Gedion Mosi Primary School	KCB Bank	1311070664	126.75	174,701.75
Birikani Primary School	Equity Bank	0790284313882	214.90	60,271.90
Mwanyambo Special School For The Deaf-Emergency	Equity Bank	0790285657964	49,188.35	-
Ndome Primary School-Toilet	KCB Bank	1330134907	3,247.00	1,035,682.00
Mlondo Primary School-Emergency	KCB Bank	0790284709490	3,210.80	-
Kizumanzi Primary School-Emergency	KCB Bank	0790284705034	2,125.90	-

National Government Constituencies Development Fund (NGCDF)
Voi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Gimba Primary School-Emergency	Equity Bank	0790285944764	90,403.70	-
Moi Boys High School Kasigau-Emergency	KCB Bank	1332526144	76,585.80	-
Mwambiti Boys High School	KCB Bank	1318815215	57,845.25	59,162.25
Mbololo Secondary School-Emergency	Equity Bank	0790285657964	34,164.80	-
Kizumanzi Secondary School	Equity Bank	0790285459273	11,745.00	-
Ghazi Primary School-	Equity Bank	0790285461407	493.75	1,035,207.00
Mwanyambo Primary School	Equity Bank	0790286512570	1,301,108.00	-
Our Lady Of Perpetual Succor Girls High School-	Equity Bank	0790286512985	5,508,930.00	-
Kirindinyi Primary School	Equity Bank	0790286512007	701,000.00	-
Wray Primary School	Equity Bank	0790286511979	800,000.00	-
Allan Mjomba Secondary School	Equity Bank	0790286515910	1,505,129.00	-
Climate Change Mitigation/ Environment				
Imani Primary School-Environment	KCB Bank	1123618333	1,724.00	-
Kalambe Primary School-	KCB Bank	1333291957	20,029.00	-
Our Lady Of Perpetual Succor Girls High School-	KCB Bank	1330354265	10,574.00	253,266.00
Miasenyi Primary School	Equity Bank	0790285289014	14,691.00	253,266.00
Kasigau Technical School	Equity Bank	0790285459199	10,191.00	253,266.00
Kajire Seondary School	Equity Bank	0790285461478	19,732.00	253,266.00
Buguta Secondary School-Environment Project	Equity Bank	0790285418633	13,937.00	253,266.00
Gimba Primary School-Environment Project	Equity Bank	0790285418578	3,502.00	253,266.00
Kalela Primary School-Environment	KCB Bank	1326582968	3,484.00	-
Msharinyi Primary School-Environment	KCB Bank	1334908559	9,314.00	-
Mwakiki Primary School - Environment Ac	KCB Bank	1335128875	20,129.00	-

National Government Constituencies Development Fund (NGCDF)
Voi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Ngambenyi Primary School-Environ	KCB Bank	1332768377	5,459.00	-
Tanzania Bondeni Primary School-Environment	Equity Bank	0790285822205	691.00	253,266.00
Voi Primary School-Environment	Equity Bank	0790285832036	266.00	253,266.00
Sasenyi Primary School-Enviroment		0790285932257	4,550.00	-
Mrangi Primary School-Enviroment	Equity Bank	0790286074655	850.00	-
Kirumbi Primary School-Environment	Equity Bank	079028558022	20,155.00	-
Itinyi Primary School-Environment	Equity Bank	0790285461487	9,356.00	253,266.00
Ghazi Primary School-Environment Ac	Equity Bank	0790285658059	80.00	-
New Marungu Girls Secondary School-Env	Equity Bank	0790285658072	11,545.00	-
Mwaghogho Secondary School-Env	Equity Bank	0790285418876	491.00	253,266.00
Bonface Mghanga-Environment	Equity Bank	0790285418601	9,928.00	253,266.00
Mole Primary School-Environ	Equity Bank	0790285667700	253,266.00	253,266.00
Kizumanzi Primary School-Environment	Equity Bank	0790285658000	11,545.00	-
Acquisition Of Assets				
NGCDF Hall Renovation	Equity Bank	0790285461431	3,917,714.00	2,402,014.00
Voi -NGCDF Borehole Account	Equity Bank	0790286157450	2,018,529.00	-
Total			53,207,594	60,871,960

Annex 3: Progress On Follow Up of Auditor Recommendations

The following is a summary of issues raised by the external auditor, management comments provided to the auditor, and subsequent progress made on resolving 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)
OAG/CR/AU D/8/14/2021/2022(18)	i) 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	Immediately
OAG/CR/AU D/8/14/2022/2023	iii) Unconfirmed project management committee account balances	The project management account balances have been supported by certificate of balances. As a corrective measure the management prepares and submits reconciliation statements to NG CDFC .	Resolved	
	iv) Budgetary control and performance	This was occasioned by delayed disbursement of funds by the NG CDF Board to fund our codelist (budget) on time. Most of the funds for FY 2022-2023 were received later in the following financial year 2023-2024.	Resolved	
	v) Unreturned funds of project management committee bank balances	Most of the projects were ongoing and the retention monies had not been released. Consequently, the process had begun with earnest to return to the main account funds balances for All completed and paid projects and with balances	Resolved	



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Name : Andrew Lumunge
Fund Account Manager.