

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
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LIBRARY

REPORT

OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY

DATE: 05 JUL 2023

DAY:

WED

ON

TABLED
BY:

Hon. Cwen Baya, CBS, MP
Deputy leader, Majority
Finlay, Muriuki

CLERK AT
THE TABLE:

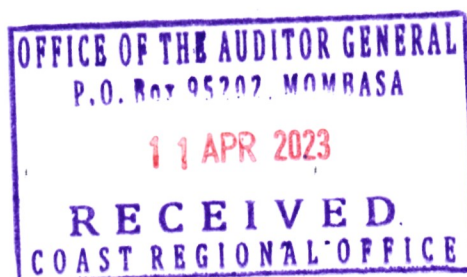
**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – VOI
CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2022**



VOI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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



Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Table of Contents

Page

I. Key Constituency Information and Management	iii
II. NG-CDFC Chairman's Report.....	vii
III. Statement Of Performance Against Predetermined Objectives for FY2021/22	xiii
IV. Environmental and Sustainability Reporting	xv
V. Statement Of Management Responsibilities	xix
VI. Report Of the Independent Auditors On The NGCDF- Voi Constituency.....	xxi
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022.....	1
VIII. Statement Of Assets and Liabilities As At 30 th June, 2022	2
IX. Statement Of Cash Flows for The Year Ended 30th June 2022.....	3
X. Summary Statement of Appropriation for The Year Ended 30 th June 2022.....	4
X. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2022.....	6
XI. Significant Accounting Policies.....	13
XII. Notes To the Financial Statements.....	19
XIII. Annexes.....	29
XIV. Progress on follow up of Auditor recommendations.....	37

I. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

*Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

Voi Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Andrew Lumunge
2.	Sub-County Accountant	Patricia Nguku
3.	Chairman NGCDFC	Hermatton Mbogo
4.	Member NGCDFC	Charity Mgendi

(d) Fiduciary Oversight Arrangements

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

(e) Voi Constituency NGCDF Headquarters

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

(f) Voi Constituency NGCDF Contacts

Telephone: (254) 721 721722246
E-mail: cdfvoi@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Voi Constituency NGCDF Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

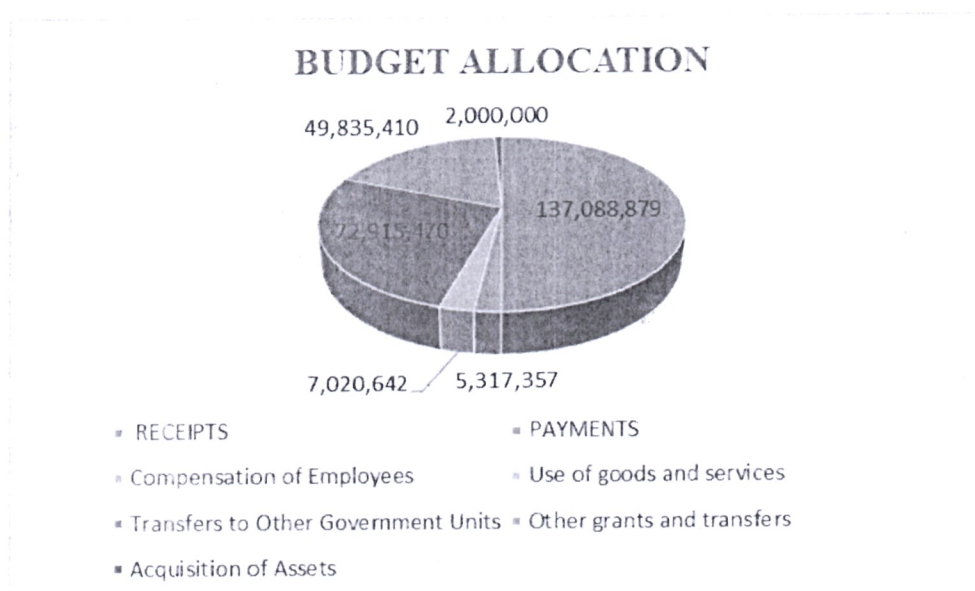
II. NG-CDFC Chairman's Report



I would like to extend my gratitude to the Voi constituency people for giving me the opportunity to serve in my capacity as the chairperson NGCDFC. Our agenda is enclaved in the slogan “*maendeleo kwa wote*” as we purpose to deliver improved livelihoods through the primary, secondary schools and tertiary institutions. This financial year the average allocation to individual students improved by 37% the same applies to tertiary institutions. This means an increase in the population of students retained in schools was higher. Subsequently the youth's talents have been improved through the sports kits the entity provided during the financial year organised during the FY 2021/2022. We also recognize the continuous support we have had from the management of the NGCDF board. It is with great joy that I present to you the unaudited accounts and collaborative annual report for the year ended 30th June, 2022. I take this opportunity on behalf of the NG CDF Voi to highlight on achievements, challenges and my opinion on the way forward on better utilization of this fund and delivery of service to my constituents. We have received funds from the NG CDF Board and have utilized the funds efficiently. The original budget was 137,088,879 out of this budget we allocated. Which is equivalent to 56% of the original budget for education projects. This amount is meant to fund primary schools, secondary schools and tertiary institution projects. Which will highly improve education in the region. Then KShs. 31,218,202.90. Which is 23 % of the original budget was channelled towards bursary for secondary school and tertiary institution needy students. This makes 79% for promotion of education and further eradicate poverty. I take this opportunity on behalf of the NG CDF Voi to highlight on achievements, challenges and my opinion on the way forward on better utilization of this fund and delivery of service to my constituents. We have received funds from the Ng CDF Board and have utilized the funds efficiently. Achievements and Major Undertakings of Voi Constituency National Government Constituencies Development Fund (NGCDF) Reports and Financial Statements for The Year Ended June 30, 2022. The NG CDF Voi committee is fully involved in the identification and implementation of projects. This means that we have been able to disburse funds to project accounts immediately we receive and this has helped

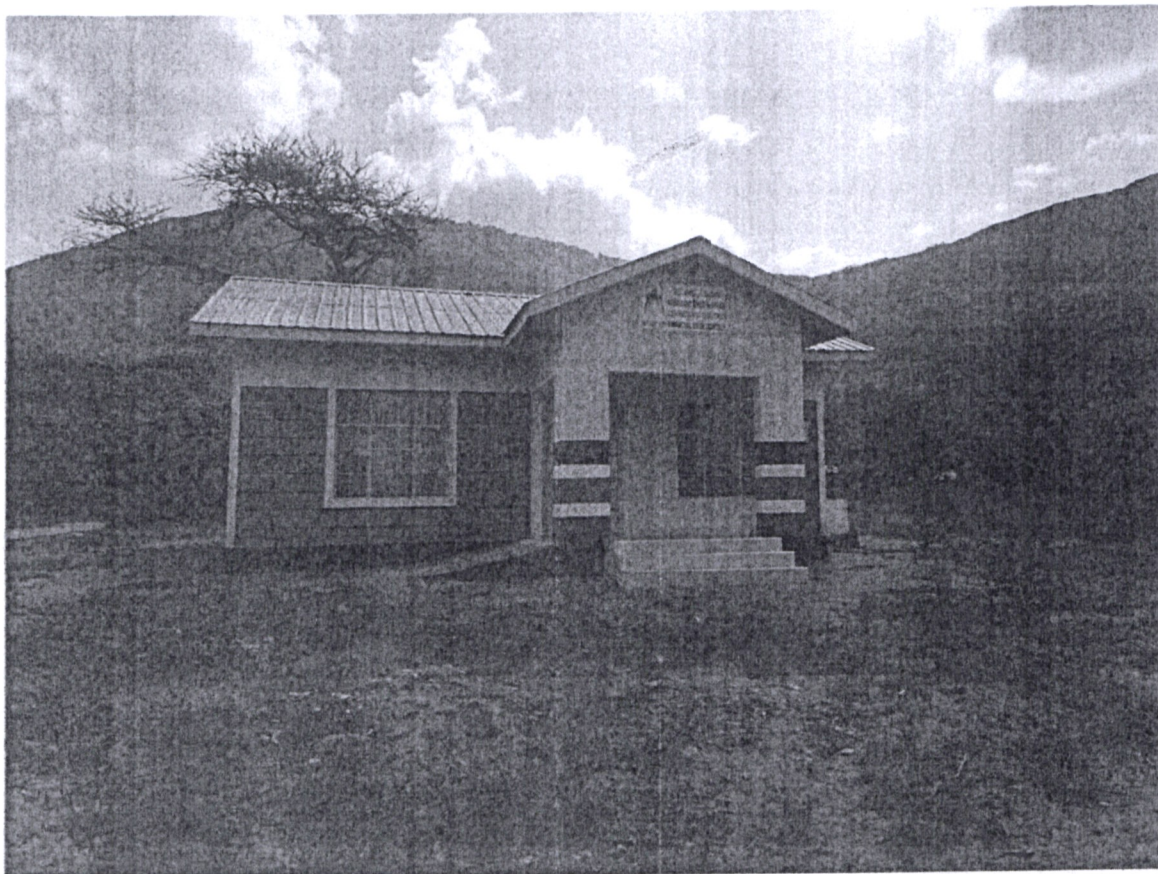
*Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

speed up the implementation of projects within the required timelines, this translates to increase in service delivery. During the year, the Committee disbursed a total of Kshs. 31,218,202 as bursary to needy students out of it Kshs. 21,218,202 for secondary & Kshs. 10,000,000 for tertiary institutions and this benefitted over 6,000 needy students.



Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, and desks. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Other major projects undertaken during the year are the Security projects where several assistant chiefs offices have been constructed namely Ndome assistant chiefs office, Mraru assistant chiefs office and Rukanga assistant chiefs office. The assistant chiefs offices are spread in four different wards. The projects have brought security services close the people at sub-location levels.

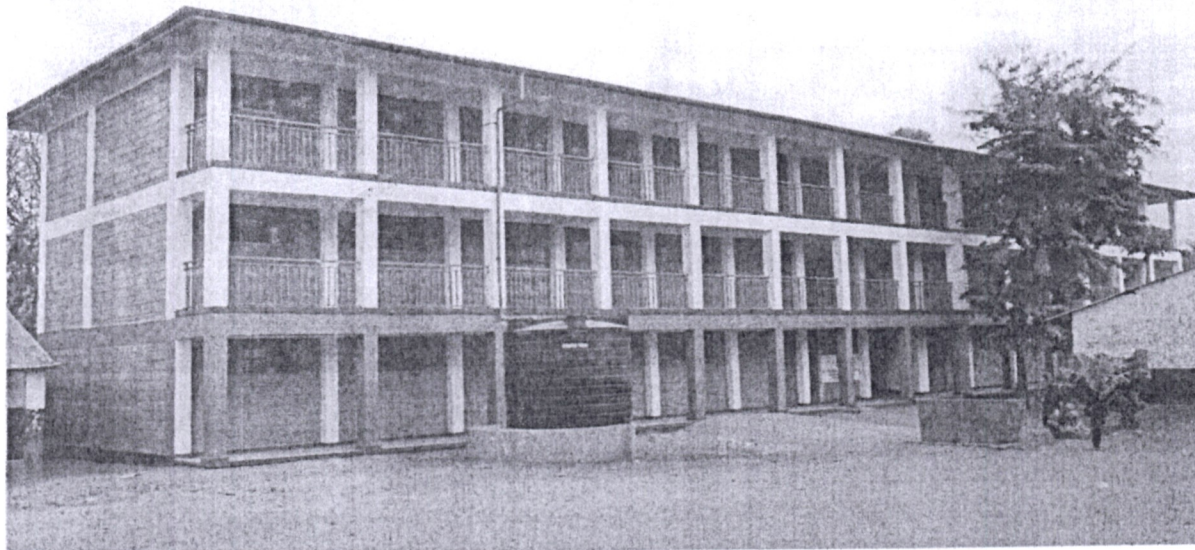
1. Ndome assistant chiefs office



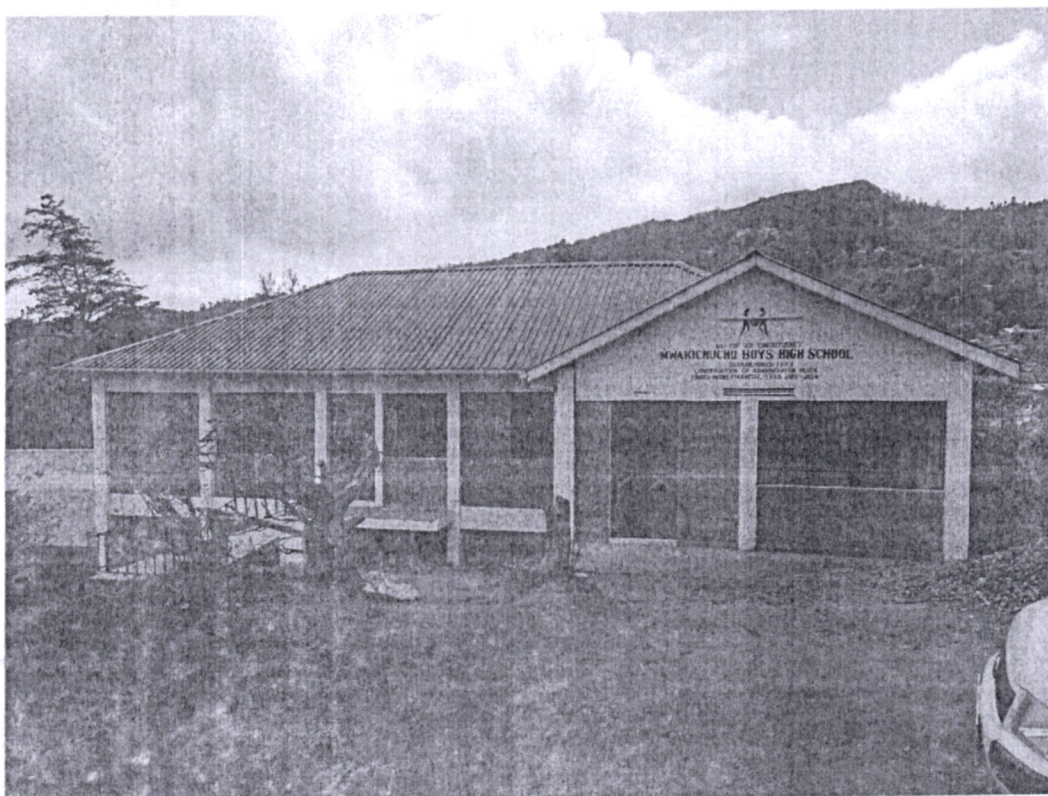
2. Mwanyambo Primary School

Mwanyambo Primary School enjoys a completed two storey building with 12 no classroom which was constructed under the new CBC conformity .This has also helped decongest the classrooms with Mwanyambo primary school having a huge student population . The school's performance is expected to go up due to the decongestion and teachers will be able to give attention to students easily than in previously populous classes. The safety of the girls is now guaranteed which makes them feel more confident and work harder and improve their performance.

*Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*



Mwanyambo Primary school -construction of storeyed 12 no classroom



Mwakichuchu boys secondary school-Administration block

Mwaghogho boys secondary school was a beneficiary of a newly constructed science laboratory. The science laboratory will give the students more practical skills leading to improved science grades and preparing the students for competition in the global challenges in innovation.



Image 1 Mwaghogho boys secondary school laboratory

We are in the era of social media and devolution facing daily criticism and negative publicity. This has strengthened our resolve to perform even better as we continued to discharge our mandate. Ours is a unique public service for the People by the People through Public Participation and Project implementation by the People. For a long time people were planned under, planned for, planned over and planned in by the authorities. But for us at CDF we, have put the people first in all key areas from inception to implementation and management of resources. We train and empower them on financial management and source for labour and materials from them.

Summary of Key Achievements

1. Bursary: The scholarship programme for 180 form ones and 40 scholarships
 2. Education Projects: Constructed to completion 6 New Classroom in 8 different schools
 3. Security Projects: Constructed to Completion 2 new Chiefs offices
- Some of the projects implementation pictorial presentation are as below;

Risk Management Integration & Mitigation Strategies In The Constituency Operation

1. How risk management has been integrated in the constituency/department operations.

2. How risk mitigation strategies have been implemented

EXTENSION OF NG-CDF VOI OFFICE

OBJECTIVES OF RISK MANAGEMENT

1. To adopt and maintain a practical risk management frame work as developed by the NG CDF Board
2. To define risk and maintain a register of emerging risks
3. To develop standard operational procedures of mitigating risks
4. To refine and adopt best practices in risk management process and corporate governance
5. To develop a culture of reward and sanction for risk accountability
6. To enhance risk response and implementation strategies
7. To assist in ensuring an effective internal control system of checks and balances
8. To provide a greater level of transparency into the operations of the fund
9. To establish risk management process in all objectives and mandate of the fund
10. To enable the constituency plan for fall back measures any future risks in any eventuality

CHALLENGES

- Insufficient funds for monitoring and evaluation, capacity building and training is are big challenge.
- Late disbursement of funds for Re-allocations should be fast tracked.
- Delay in disbursing funds from NG-CDF Board.

WAY FORWARD.

- NG-CDF Board to release funds to the constituencies on time.
- Allocation of monitoring & evaluation vote and capacity building should be improved.
- Oversight committee should have their vote managed by the FAM.
- Employment of FAM should be reviewed often to avoid the shortages being experience I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for FY 2022/2023.

.....
Name 
CHAIRMAN NGCDF COMMITTEE

III. Statement Of Performance Against Predetermined Objectives for FY2021/22**Introduction**

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

The key development objectives of *VOI Constituency 2018-2022* plan are to:

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To improve access to education and training	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- Increased number of students accessing education - Increased number of schools with adequate facilities and equipment - Improved performance in national examinations - Increased number of schools with adequate sanitation facilities	In FY 19/20 -we increased number of useable classrooms by 66 through renovations and constructed 14 new ones for students and added new secondary 2 schools and 1 tertiary institution 3000 students benefited from Bursary
Security	To improve the working and living conditions of security personnel in the Constituency	Increase and Improve the conditions of police stations within the constituency	- Increased number of housing units and offices for security personnel	In FY 2019/20 we worked on completion of 3 Chief's offices and fenced other two offices
Environment	To promote environmental conservation in the Constituency	Increase in knowledge, skills and passion for sustainable environment	- Increased number of institutions with adequate sanitation facilities and water storage facilities	In FY 2020/21 we invested in water harvesting program in 10 schools by providing 10,000 litres water tanks, water harvesting gutters for

Voi Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Constituency Program	Objective	Outcome	Indicator	Performance
		practices	and increase afforestation	hygiene and improved sanitation & tree planting.
Sports	To build and enhance youth skills through sports interventions	Promotion of youth initiatives in building and nurturing their talents and skills in sports	- Increased sports activities through annual sports tournaments, Building more facilities in schools, provision of equipment and sports kits	In FY 2020/21 hosting of constituency tournament which involved youths teams from all 6 wards.
EMERGENCY	To establish risk register for the constituency	Reduction in Risk Levels/Increased Risk and disaster preparedness	- Improved Constituency Internal Control System - Reduced level of complaints; resolved past cases and reduced reporting of present cases - Securing the services of a security firm	In the FY 2020/21 We improved internal control system through checks and Strengthening corporate governance by inculcating a culture of best practices on NG-CDF mandate Installed fire extinguishers and bought sanitizers, face masks, thermos-guns, detergents, fumigation chemicals and water tanks for fight against COVID19 global pandemic Maintained an open door policy of feed- back and respecting criticism while taking corrective measures and drawing valuable lessons learnt from reported complaints

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

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

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

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

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

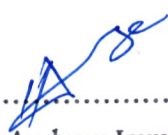
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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


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

V.Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Voi Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Voi Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency* 's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Voi Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

Voi Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

The Accounting Officer in charge of the NGCDF Voi Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Voi Constituency financial statements were approved and signed by the Accounting Officer on 06/04/2023.

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Name:

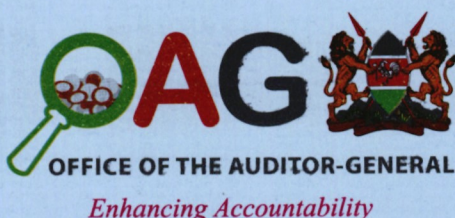
Chairman – NGCDF Committee

.....
Name: Andrew Lumunge

Fund Account Manager

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - VOI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Voi Constituency set out on pages 1 to 41, which

Report of the Auditor-General on National Government Constituencies Development Fund - Voi Constituency for the year ended 30 June, 2022

comprise the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation 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 financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Voi Constituencies as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act No. 30 of 2015.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Voi Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual amounts on comparable basis of Kshs.206,531,632 and Kshs.205,894,632 respectively, resulting in a funding shortfall of Kshs.637,000 of the approved budget. Similarly, the Fund expended Kshs.190,827,702 against a budget of Kshs.206,531,632, resulting in under-expenditure of Kshs.15,703,930 or 8% of the budget.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report during the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and, Report on Effectiveness of Internal Controls, Risk Management and

Governance. However, Management has indicated some issues as having been resolved while one issue is not resolved. Management has however not provided support of how the issues were resolved and explanations on the delay to resolve the issue. As a result, the issues remain unresolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Transfers to Other Government Units

The statement of receipts and payments and Note 6 to the financial statements reflects payments in respect of transfers to other Government units totalling to Kshs.106,012,142. Review of payment records revealed that included in the amount is Kshs.75,046,672 in respect of transfers to Primary Schools out of which the following observations were made:

2. Failure to Prepare Returns - Mwanyambo Primary School

The payments to other Government units include Kshs.10,000,000 spent on Mwanyambo Primary School. Review of project records revealed that the Project Management Committee did not prepare and submit to the Voi Constituency Development Fund Committee a return statement for the project funds and how they were utilized, contrary to Regulation 15(1) of the National Government Constituencies Development Fund Regulations, 2016 which states that, there shall be appointed a project management committee(PMC) for each project in a Constituency in accordance with Section 36 of the Act, which requires that the PMC prepares returns and file them with a Constituency Committee on a timely basis and to prepare and submit hand over reports to the Constituency Committee.

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

3. Unsupported Re-allocation of Funds for Construction of a Kitchen at Kirumbi Primary School

The payments to other Government units include transfers to primary schools of Kshs.75,046,672 out of which Kshs.2,000,000 was in respect of construction of a kitchen and installation of two modern jikos. Review of the records revealed that the amount of Kshs.2,000,000 was originally allocated for the renovation of four (4) classrooms starting

30 September, 2021. However, on 20 March, 2022, the Voi Constituency Development Fund Committee requested the Board for re-allocation of the funds towards the construction of the kitchen and installation of two modern jikos but the approval of the Board was not provided for audit. This is contrary to National Government Constituencies Development Fund Act, 2015, Section 6(2) that provide that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and

other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 June, 2023

*Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

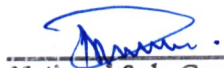
VII.Statement Of Receipts and Payments for the Year Ended 30th June 2022

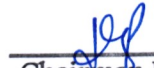
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	185,177,758	161,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	73,500	163,500
Total Receipts		185,251,258	161,531,224
Payments			
Compensation Of Employees	4	4,994,536	3,720,663
Use Of Goods and Services	5	10,341,385	12,826,270
Transfers To Other Government Units	6	106,012,142	87,202,501
Other Grants and Transfers	7	67,479,639	40,220,644
Acquisition Of Assets	8	2,000,000	-
Other Payments	9	-	504,000
Total Payments		190,827,702	144,474,078
Surplus/(Deficit)		(5,576,444)	17,057,146

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

The Constituency financial statements were approved on 06/04 2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Andrew Lumunge

Name: Patricia Nguku
ICPAK M/No: 19934

Name: Hermatton Mbogo

*Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

VIII. Statement of Assets and Liabilities As At 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	15,066,930	20,643,374
Cash Balances (Cash at Hand)	10A	-	-
Total Cash and Cash Equivalents		15,066,930	20,643,374
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		15,066,930	20,643,374
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		15,066,930	20,643,374
Represented By			
Fund Balance B/Fwd	13	20,643,374	3,586,228
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(5,576,444)	17,057,146
Net Financial Position		15,066,930	20,643,374

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

The Constituency financial statements were approved on 06/04 2023 and signed by:

Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Andrew Lumunge	Name: Patricia Nguku	Name: Hermatton Mbogo
	ICPAK M/No: 19934	

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 – 2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	185,177,758	161,367,724
Other Receipts	3	73,500	163,500
Total Receipts		185,251,258	161,531,224
Payments			
Compensation Of Employees	4	4,994,536	3,720,663
Use Of Goods and Services	5	10,341,385	12,826,270
Transfers To Other Government Units	6	106,012,142	87,202,501
Other Grants and Transfers	7	67,479,639	40,220,644
Other Payments	9	-	504,000
Total Payments		188,827,702	144,474,078
Total Receipts Less Total Payments			-
Adjusted For:		-	-
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		(3,576,444)	17,057,146
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(2,000,000)	-
Net Cash Flows from Investing Activities		(2,000,000)	-
Net Increase In Cash And Cash Equivalent		(5,576,444)	17,057,146
Cash & Cash Equivalent At Start Of The Year	10A	20,643,374	3,586,228
Cash & Cash Equivalent At End Of The Year	10A	15,066,930	20,643,374

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

The Constituency financial statements were approved on 06/09/2023 and signed by:


Fund Account Manager

Name: Andrew Lumunge


National Sub-County Accountant

Name: Patricia Nguku
ICPAK M/No: 19934


Chairman NG-CDF Committee

Name: Hermatton Mbogo

**Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X.Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and ALA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis D	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS							
Transfers from NG-CDF Board	137,088,879	20,643,374	48,725,879	206,458,132	205,821,132	637,000	100%
Proceeds from Sale of Assets				0	-	-	0%
Other Receipts		73,500		73,500	73,500	-	100%
TOTAL RECEIPTS	137,088,879	20,716,874	48,725,879	206,531,632	205,894,632	637,000	100%
PAYMENTS							
Compensation of Employees	5,317,357	477,620		5,794,977	4,994,536	800,441	86%
Use of goods and services	7,020,642		4,000,000	11,020,642	10,341,385	679,257	94%
Transfers to Other Government Units	72,915,470		33,096,672	106,012,142	106,012,142		100%
Other grants and transfers	49,835,410	20,165,754	11,629,207	81,630,371	67,479,639	14,150,732	83%
Acquisition of Assets	2,000,000			2,000,000	2,000,000	-	100%
Other Payments -ALA		73,500.00		73,500	-	73,500	0%
Funds pending approval							
TOTAL	137,088,879	20,716,874	48,725,879	206,531,632	190,827,702	15,703,930	92%

Explanatory Notes

- i) Compensation of employee balance at 86% was due to two staff who ceased to be employees of Voi NGCDF.
- ii) Other grants and transfers was due to unutilized Emergency funds reallocated after year end

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	15,703,930
Less undisbursed funds receivable from the Board as at 30th June 2022	637,000
Add Accounts payable	15,066,930
Less Accounts Receivable	
Add/Less Prior Year Adjustments	
Cash and Cash Equivalents at the end of the FY 2021/2022	15,066,930

The Constituency financial statements were approved on 06/09/2023 and signed by:



Fund Account Manager

Name: Andrew Lumunge



National Sub-County Accountant

Name: Patricia Nguku
ICPAK M/No: 19934



Chairman NG-CDF Committee

Name: Herman Mbogo

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,317,357	477,620		5,794,977	4,994,536	800,441
1.2 Committee allowances	1,360,000		1,000,000	2,360,000	2,360,000	-
1.3 Use of goods and services	1,547,976		500,000	2,047,976	2,047,976	-
2.0 Monitoring and evaluation						
2.1 Capacity building	1,200,000			1,200,000	1,200,000	-
2.2 Committee allowances	1,000,000		1,000,000	2,000,000	2,000,000	-
2.3 Use of goods and services	1,912,666		1,500,000	3,412,666	2,733,409	679,257
3.0 Emergency	7,192,207		292,207	7,484,414		7,484,414
3.1 Primary Schools				-		-
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-
3.4 Security projects				-		-
3.5 Unutilised				-		-
4.0 Bursary and Social Security						
4.1 Secondary Schools	21,218,203	9,921,568		31,139,771	31,119,639	20,132
4.2 Tertiary Institutions	10,000,000	10,244,186		20,244,186	19,035,000	1,209,186
4.3 Social Security				-		-

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
4.4 Special Needs				-		-
5.0 Sports				-		-
5.1 Sports tournament	2,400,000		2,400,000	4,800,000		4,800,000
6.0 Environment				-		-
6.1 Marungu Secondary school	300,000			300,000	300,000	-
6.2 Mwambani Primary school	300,000			300,000	300,000	-
6.3 Kasigau Girls Secondary School	300,000			300,000	300,000	-
6.4 Mwanyambo Special School	300,000			300,000	300,000	-
6.5 Manyani Primary School	300,000			300,000	300,000	-
6.6 Imani primary school	300,000			300,000	300,000	-
6.7 Kizumanzi Primary School	300,000			300,000	300,000	-
6.8 Mwakichuchu Secondary School	300,000			300,000	300,000	-
6.9 Mkwachunyi Primary School			300,000	300,000	300,000	-
6.10 Mole primary school			300,000	300,000	300,000	-
6.11 Mkamenyi Primary school			300,000	300,000	300,000	-
6.12 Itinyi primary school			300,000	300,000	300,000	-
6.13 Kalela Primary School			300,000	300,000	300,000	-

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
6.14 Ndome Primary School			300,000	300,000	300,000	-
6.15 Talio Primary School			300,000	300,000	300,000	-
6.16 Sagalla International Talent Academy.			300,000	300,000	300,000	-
7.0 Primary Schools Projects				-		-
7.1 Birikani Primary School	10,000,000			-		-
7.2 Voi Primary School	5,200,000			10,000,000	10,000,000	-
7.3 Mwanyambo Primary School	10,000,000			5,200,000	5,200,000	-
7.4 Mrangi Primary School	1,000,000			10,000,000	10,000,000	-
7.5 Mole Primary School	1,000,000			1,000,000	1,000,000	-
7.6 Ndome Primary School	1,000,000			1,000,000	1,000,000	-
7.7 Ndii Primary School	625,000			1,000,000	1,000,000	-
7.8 Mbulia Primary School	1,000,000			625,000	625,000	-
7.9 Wongonyi Primary School	1,500,000			1,000,000	1,000,000	-
7.10 Mwakajo Primary School	1,000,000			1,500,000	1,500,000	-
7.11 Itinyi Primary school	2,000,000			1,000,000	1,000,000	-
7.12 Wangalla Primary School	2,200,000			2,000,000	2,000,000	-
7.13 Mlondo Primary School	2,000,000			2,200,000	2,200,000	-
7.14 Kirindinyi Primary School	1,000,000			2,000,000	2,000,000	-
				1,000,000	1,000,000	-

Voi Constituency

*- National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
7.15 Mchanga Primary School	1,000,000			1,000,000	1,000,000	-
7.16 Kizumanzi Primary School	2,400,000			2,400,000	2,400,000	-
7.17 Mwambani Primary school	1,425,000			1,425,000	1,425,000	-
7.18 Mkamenyi Primary School	1,000,000			1,000,000	1,000,000	-
7.19 Jora Primary school	1,800,000			1,800,000	1,800,000	-
7.20 KIRUMBI PRIMARY SCHOOL						
7.21 KIRINDINYI PRIMARY SCHOOL			2,000,000	2,000,000	2,000,000	-
7.22 VOI PRIMARY SCHOOL			400,000	400,000	400,000	-
7.23 IMANI PRIMARY SCHOOL			1,596,672	1,596,672	1,596,672	-
7.24 BUGUTA PRIMARY SCHOOL			300,000	300,000	300,000	-
7.25 VOI PRIMARY SCHOOL			4,400,000	4,400,000	4,400,000	-
7.26 MKAMENYI PRIMARY SCHOOL			8,500,000	8,500,000	8,500,000	-
7.27 MWANYAMBO PRIMARY SCHOOL			1,000,000	1,000,000	1,000,000	-
7.28 KAMBITO PRIMARY SCHOOL			1,200,000	1,200,000	1,200,000	-
7.29 KIRINDINYI PRIMARY SCHOOL			1,500,000	1,500,000	1,500,000	-
7.30 KAJIRE PRIMARY SCHOOL			2,000,000	2,000,000	2,000,000	-
7.30 KAJIRE PRIMARY SCHOOL			2,000,000	2,000,000	2,000,000	-

*Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
7.31 MWAKAJO PRIMARY SCHOOL			3,000,000	3,000,000	3,000,000	-
				-		-
				-		-
8.0 Secondary Schools Projects						
8.1 David Kayanda secondary school	1,800,000			1,800,000	1,800,000	-
8.2 Jack Mwashimba Secondary school	850,000			850,000	850,000	-
8.3 Marungu Secondary school	650,000			650,000	650,000	-
8.4 Voi Boys Secondary School	2,200,000			2,200,000	2,200,000	-
8.5 Mwangea Secondary School	6,465,470			6,465,470	6,465,470	-
8.6 Mabomani Secondary School	5,000,000			5,000,000	5,000,000	-
8.7 JOHN MARK SECONDARY SCHOOL			1,000,000	1,000,000	1,000,000	-
8.8 MWAGHOGHO SECONDARY SCHOOL			1,200,000	1,200,000	1,200,000	-
				-		-
9.0 Tertiary institutions Projects				-		-
9.1 Kenya Medical Training College - Voi Campus	1,800,000			1,800,000	1,800,000	-
9.2 Kasigau Technical School	2,400,000			2,400,000	2,400,000	-
9.3 Kasigau Technical School	3,500,000			3,500,000	3,500,000	-

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
9.4 Mwangea Adult Education School	1,100,000			1,100,000	1,100,000	-
9.5 Kenya Medical Training College - Voi Campus			3,000,000	3,000,000	3,000,000	-
10.0 Security Projects				-		-
10.1 Voi Police Juvenile Cells	3,500,000			3,500,000	3,500,000	-
10.2 Mraru Assistant Chief's Office	625,000			625,000	625,000	-
10.3 Ndome Chief's Office	625,000			625,000	625,000	-
10.4 Rukanga Assistant Chief's Office	625,000			625,000	625,000	-
10.5 Marungu Assistant Chief's Office	625,000			625,000	625,000	-
10.6 Ngolia Chief's Office	625,000			625,000	625,000	-
10.7 MAUNGU CHIEFS OFFICE			500,000	500,000	500,000	-
10.8 Marungu Assistant Chief's Office			1,800,000	1,800,000	1,800,000	-
10.9 Rukanga Assistant Chief's Office			1,800,000	1,800,000	1,800,000	-
10.10 Mraru Assistant Chief's Office			1,800,000	1,800,000	1,800,000	-
10.11 Nyangala Assistant county commissioner			637,000	637,000		637,000

*Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
11.0 Acquisition of assets				-		-
	-			-		-
11.1 NG-CDF Office	2,000,000			2,000,000	2,000,000	-
	-			-		-
	-			-		-
12.0 Other payments				-		-
				-		-
				-		-
				-		-
				-		-
				-		-
				-		-
Total				-		-
13.0 unallocated fund				-		-
Unapproved projects	-			-		-
AIA		73,500		73,500		73,500
PMC savings	-	-	-	-	-	-
Total	137,088,879	20,716,874	48,725,879	205,894,632	190,827,702	15,703,930

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 10th June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
A823742		20,000,000
B 104757		35,000,000
B 132070		6,000,000
B 124688		9,000,000
B 128309		6,900,000
B 119716		12,000,000
B 126032		12,000,000
B 126324		7,000,000
B 142363		6,000,000
B 140763		12,000,000
B 124880		14,367,724
B 119677		8,500,000
B 105119		12,600,000
A 105321	33,000,000	
B105580	44,000,000	
B105954	22,000,000	
B154287	12,000,000	
B154454	18,000,000	
B163893	12,000,000	
B128731	6,000,000	
B155509	23,088,879	
A888514	12,088,879	
A895034	3,000,000	
	185,177,758	161,367,724

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	73,500.00	163,500
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	73,500.00	163,500

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,961,102	3,370,745
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees	1,732,968	
Other personnel payments NHIF	80,350	101,650
Employer Contributions Compulsory national social security schemes	220,116	248,268
Total	4,994,536	3,720,663

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	1,057,700	1,431,580
Electricity	74,497	51,870
Water & sewerage charges	290,270	256,270
Office rent	-	
Communication, supplies and services	121,450	909,450
Domestic travel and subsistence	318,500	435,800
Printing, advertising and information supplies & services	468,416	475,500
Rentals of produced assets		580,000
Training expenses	1,316,800	1,868,500
Hospitality supplies and services	431,000	894,200
Other committee expenses	1,648,600	560,000
Committee allowance	2,746,000	2,479,400
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	-	706,300
Fuel , oil & lubricants	1,098,000	500,000
Other operating expenses	-	714,500
Bank service commission and charges	50,961	30,000
Other Operating Expenses	-	572,900
Security operations	420,000	360,000
Routine maintenance - vehicles and other transport equipment	299,191	-
Routine maintenance- other assets	-	

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	75,046,672	42,402,501
Transfers To Secondary Schools (See Attached List)	20,265,470	38,800,000
Transfers To Tertiary Institutions (See Attached List)	10,700,000	6,000,000
Total	106,012,142	87,202,501

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	31,119,639	16,018,850
Bursary – tertiary institutions (see attached list)	19,035,000	3,192,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	12,525,000	16,100,000
Sports projects (see attached list)	-	1,988,342
Environment projects (see attached list)	4,800,000	-
Emergency projects (see attached list)	-	2,921,452
Total	67,479,639	40,220,644

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	2,000,000	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	2,000,000	-

*Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	504,000
ICT Hub	-	-
TOTAL	-	504,000

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	15,066,930	20,643,374
<i>Kenya Commercial Bank, VOI Branch. no.1104887819</i>	-	-
Total	15,066,930	20,643,374-
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11: Outstanding Imprests

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

Voi Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	20,643,374	3,586,228
Cash in hand	-	-
Imprest	-	-
Total	20,643,374	3,586,228

Voi Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others	-	-	-
Total	-	-	-

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

Voi Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	716,428	1,733,027
Others	-	-
Total	716,428	1,733,027

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	800,441	688,137
Use of goods and services	679,257	619,661
Amounts due to other Government entities (see attached list)		30,096,672
Amounts due to other grants and other transfers (see attached list)	13,513,732	34,394,369
Acquisition of assets	-	
Others (specify)	73,500	165,915
Funds pending approval	-	-
TOTAL	15,066,930	65,964,754

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	70,329,505	59,887,218
	-	
Total	70,329,505	59,887,218

Voi Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7. Sera Mwachala(May and June 2022)	156,030				
8.					
Sub-Total	156,030				
Supply of services					
9. Real Guard Security(May and June 2022)	60,000				
10..Tavevo water and sewerage co. ltd(May and June 2022)	54,970				
Sub-Total	114,970				
Grand Total	271,000				

*Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
Daniel kwanya	Accounts Assistant	1-Jul	112,232	
Saphat m mwavala	Clerk Of Works	1-Jul	101,110	
Martin mwambi	Ict Officer	1-Jul	112,232	
Maureen w. Mwabili	Support Officer	1-Jul	62,838	
Agnes w ndirangu	Field Coordinator	1-Jul	107,880	
Gibran d. mwasi	Grounds Man	1-Jul	43,684	
Martha w. nganga	Support Officer	1-Jul	32,763	
Joseline mkoji	Driver	1-Jul	46,571	
Nancy monje	Liason Officer	1-Jul	97,118	
Total			716,428	

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		800,441	688,137	
Use of goods & services		679,257	456,161	
Amounts due to other Government entities				
Transfers to primary schools			27,896,672	
Transfers to secondary schools			2,200,000	
Transfers to tertiary institutions				
Sub-Total		1,479,698	31,240,970	
Amounts due to other grants and other transfers				
Bursary-Secondary schools		20,132	10,218,404	
Bursary-Tertiary institutions		1,209,186	9,808,000	
Environment project			2,400,000	
Other projects				
Emergency projects		7,484,414	3,656,307	
Security projects			5,900,000	
Sports projects		4,800,000	2,411,658	
Sub-Total		13,513,732	34,994,369	
Acquisition of assets				
Others (<i>specify</i>)				
AIA (Not Approved)		73,500	163,500.00	
strategic plan			165,915.00	
Sub-Total		73,500	329,415.00	
Funds pending approval				
Grand Total		15,066,930	65,964,754	

*Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures	20,790,738	2,000,000	-	22,000,000
Transport equipment	6,000,000	-	-	6,000,000
Office equipment, furniture and fittings	2,048,956	-	-	2,048,956
ICT Equipment, Software and Other ICT Assets	1,033,760	-	-	1,033,760
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	29,873,454	2,000,000	-	31,873,454

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	BANK	ACCOUNT NUMBER	DATE OPENED	Bank Balance as at 30.6.2022	Bank Balance as at 30.6.2021
Jack Mwashimba Sec Sch	CO-OPERATIVE BANK	01139221800201		1,967	1,967
Kaloleni Girls Sec Sch	CO-OPERATIVE BANK	01139222686400		209,548	209,548
Ndile primary school	CO-OPERATIVE BANK	01139220337401		4,149	4,149
Priscillah Primary School	CO-OPERATIVE BANK	01139220497301		142,138	142,138
PMC	EQUITY BANK	ACCOUNT NUMBER	DATE OPENED	Bank Balance as at 30.6.2022	Bank Balance as at 30.6.2021
Allan Mjomba Boys Sec Sch	EQUITY BANK	0790262032763		6,005,266.30	60,504
Birikani Primary School	EQUITY BANK	790282038761		19,727.40	401,629
Bungule Primary Sch	EQUITY BANK	0790278726757		1,118	1,118
Kalambe Primary Sch	EQUITY BANK	0790277744598		3,223	3,223
Kale Primary School	EQUITY BANK	0790277792945		640	640
Kasigau Chiefs Office	EQUITY BANK	0790271933776		4,230,899.40	486,691
Kasigau Technical School	EQUITY BANK	0790271241508		173,847.10	173,847
Kirutai Primary Sch	EQUITY BANK	0790278830099		678,999.00	
Marungu Asst Chiefs Office	EQUITY BANK	790282086043		489,037.00	10,037
Marungu Chiefs Office	EQUITY BANK	0790272818450		1,043,394.75	8,733,454
Maungu Police Station Cdf Account	EQUITY BANK	0790279578329		163,032	163,032
Mbololo Social Hall	EQUITY BANK	0790261351583		1,000,655.60	72,887
Mchanga Primary	EQUITY BANK	0790265053132		187.85	206,827
Mlundinyi Primary School	EQUITY BANK	0790264002096		1,059,795.00	59,795
Mrangi Pri School	EQUITY BANK	0790277735585		5,316.00	5,316
Mwakingali Primary Sch	EQUITY BANK	0790277723838		1,425,705.85	42,942
Mwambani Primary Sch	EQUITY BANK	0790266921320		648,877.50	
Mwangea Adult Educational School	EQUITY BANK	790282764382		40,920.00	
Mwangea Secondary School	EQUITY BANK	790282034578		185,466.15	185,466
New Marungu Sec School	EQUITY BANK	0790271160663			

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	BANK	ACCOUNT NUMBER	DATE OPENED	Bank Balance as at 30.6.2022	Bank Balance as at 30.6.2021
Ore Primary Sch	EQUITY BANK	0790264683803		571	571
Rukanga Assistant Chiefs Office	EQUITY BANK	790282828020		625,000.00	
Sagalla International Talent Academy	EQUITY BANK	0790278992078		319,344.45	19,344
Tanzania Bondeni Primary School	EQUITY BANK	0790268817911		539,816.90	2,522,316
Voi Chiefs Office	EQUITY BANK	0790265403720		1,305	1,305
Wangala Primary School	EQUITY BANK	0790265054167		2,200,734.20	734
Wray Pri School	EQUITY BANK	0790277799901		107,602.00	107,602
Zungulukani Pri Sch	EQUITY BANK	0790294494930		19,278.35	19,278
PMC	KCB BANK	ACCOUNT NUMBER		Bank Balance as at 30.6.2022	Bank Balance as at 30.6.2021
Boniface Mganga Primary School	KCB BANK	1267952474		929.60	155,558
Buguta Secondary Sch	KCB BANK	1144535816		12,297.00	-
Cdf Voi Environment Project	KCB BANK	1233194704		40,313	40,313
David Kayanda Secondary School	KCB BANK	1129020657		1,774,222.30	
Gedion Mosi Primary School	KCB BANK	1274596343		675	675
Ghazi Primary School	KCB BANK	1104444763		-	-
Ghazi Assitant Chief	KCB BANK	1256238988		20,845.00	20,971
Ghazi Primary School	KCB BANK	1104444763			7,466
Imani Primary School	KCB BANK	1206395273		3,002.50	1,129
Itinyi Primary School	KCB BANK	1270973487		2,047,609.00	-
Jack Mwashimba Sec School	KCB BANK	1275081924		866.00	
John Mark Mwanjunwa Sec School	KCB BANK	1274161142		2,252,021.00	7,992
Jora Primary School	KCB BANK	1297796454		-	
Kajiire Primary School	KCB BANK	1170380255		84,702.55	
Kalela Primary School	KCB BANK	1110616422		2,975.00	230,832

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	BANK	ACCOUNT NUMBER	DATE OPENED	Bank Balance as at 30.6.2022	Bank Balance as at 30.6.2021
Kaloleni Secondary School	KCB BANK	1280486406		1,451.12	194,812
Kambito Primary School	KCB BANK	1211204650		70,893.50	1,159
Kasigau Assistant Chiefs Office	KCB BANK	1271193825		63,676.00	614,388
Kasigau Girls Secondary School	KCB BANK	1286103223		119,277.30	
Kirindinyi Primary School	KCB BANK	1202640532		3,387,534.00	-
Kirumbi Primary School	KCB BANK	1298911656		-	
Kizumanzi Primary School	KCB BANK	1168366372		2,411,653.50	
Kizumanzi Sec Sch	KCB BANK	1104670003			-
KMTC Moi Hospital	KCB BANK	1198527579		1,808,808.70	9,596,334
Mabomani Girls Secondary School	KCB BANK	1286696550		4,447,838.46	
Manyani Primary School	KCB BANK	1133453090		213,337.60	4,400,903
Marasi Primary School	KCB BANK	1175837709		77,743.95	2,200,833
Marungu Primary School	KCB BANK	1121108466			
Marungu Secondary School	KCB BANK	1104667061		690,977.50	-
Mbulia Primary	KCB BANK	1199001708		1,000,898.00	749,220
Miasenyi Sec Sch	KCB BANK	1128294656		1,350	1,350
Mkwachunyi Primary School	KCB BANK	1240282443		1,361	1,361
Mlondo Primary School	KCB BANK	1211151484		2,102,609.00	
Mlundinyi Primary School	KCB BANK	1210343037		796.50	3,101,752
Moi High School	KCB BANK	1108056717		4,334	4,334
Mole Primary School	KCB BANK	1175005657		1,000,337.15	
Mraru Asst Chiefs Office	KCB BANK	1289302812		2,424,395.00	
Msharinyi Primary School	KCB BANK	1209650371		1,668	1,668
Mkwachunyi Primary School	KCB BANK	1240282443		1,235	1,235
Mwaghogho Secondary School	KCB BANK	1104853647		1,313.86	2,712,672
Mwakajo Primary School	KCB BANK	1210582538		1,002,397.00	124,523
Mwakichuchu Sec School	KCB BANK	1109795076		26,511.50	854,455
Mwakiki Primary school	KCB BANK	1275241689		950	950
Mwakitawa Sec School	KCB BANK	1104325225		44,704.75	966,266

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	BANK	ACCOUNT NUMBER	DATE OPENED	Bank Balance as at 30.6.2022	Bank Balance as at 30.6.2021
Mwambiti Primary School	KCB BANK	1268251542		89,836	89,836
Mwambiti Sec School	KCB BANK	1114490873		89,710.40	12,684
Mwangea Sec School	KCB BANK	1204009406		1,005	1,005
Mwanyambo Pri Sch	KCB BANK	1109684266		7,441,678.95	10,082,845
Mwanyambo Special School	KCB BANK	1294016199		300,100.00	
Ndara Assistant Chief Office	KCB BANK	1272510360		1,500	1,500
Ndii Primary School	KCB BANK	1210343037			
Ndile Primary School	KCB BANK	1274871379		1,133	1,133
Ndome Asst Chiefs Office	KCB BANK	1286112818		58,478.00	
Ndome Primary School	KCB BANK	1158664966		1,000,000.00	
Ngolia Chiefs Camp	KCB BANK	1200045084			2,778
Nyangala Asst County Commissioners	KCB BANK	1288208855		267,895.00	
Our Lady Of Perpetual succour	KCB BANK	1162762144		37,338.85	37,591
Sagalla Primary School	KCB BANK	1273693272		443	443
Sasenyi Primary School	KCB BANK	1209655861		3,862	3,862
Sowa primary school	KCB BANK	1210467720		874.60	112,857
Tausa Assistant County Comm Office	KCB BANK	1269337254			
Tausa Primary School	KCB BANK	1208468537		7,303	7,303
Voi Community Library	KCB BANK	1199597570		138,385.60	193,917
Voi Primary School	KCB BANK	1197991697		10,433,367.50	9,240,195
Wongonyi Assistant Chief Office	KCB BANK	1280805129		459,141.00	469,759
Wongonyi Primary School	KCB BANK	1197991697		1,501,381.00	
TOTAL				70,329,505	59,887,218
PMC	BANK	ACCOUNT NUMBER	DATE OPENED	Bank Balance as at 30.6.2022	Bank Balance as at 30.6.2021
Jack Mwashimba Sec Sch	CO-OPERATIVE BANK	01139221800201		1,967	1,967

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	BANK	ACCOUNT NUMBER	DATE OPENED	Bank Balance as at 30.6.2022	Bank Balance as at 30.6.2021
Kaloleni Girls Sec Sch	CO-OPERATIVE BANK	01139222686400		209,548	209,548
Ndile primary school	CO-OPERATIVE BANK	01139220337401		4,149	4,149
Priscillah Primary School	CO-OPERATIVE BANK	01139220497301		142,138	142,138
PMC	EQUITY BANK	ACCOUNT NUMBER	DATE OPENED	Bank Balance as at 30.6.2022	Bank Balance as at 30.6.2021
Allan Mjomba Boys Sec Sch	EQUITY BANK	0790262032763			60,504
Birikani Primary School	EQUITY BANK	790282038761		6,005,266.30	
Bungule Primary Sch	EQUITY BANK	0790278726757		19,727.40	401,629
Kalambe Primary Sch	EQUITY BANK	0790277744598		1,118	1,118
Kale Primary Schol	EQUITY BANK	0790277792945		3,223	3,223
Kasigau Chiefs Office	EQUITY BANK	0790271933776		640	640
Kasigau Technical School	EQUITY BANK	0790271241508		4,230,899.40	486,691
Kirutai Primary Sch	EQUITY BANK	0790278830099		173,847.10	173,847
Marungu Asst Chiefs Office	EQUITY BANK	790282086043		678,999.00	
Marungu Chiefs Office	EQUITY BANK	0790272818450		489,037.00	10,037
Maungu Police Station Cdf Account	EQUITY BANK	0790279578329		1,043,394.75	8,733,454
Mbololo Social Hall	EQUITY BANK	0790261351583		163,032	163,032
Mchanga Primary	EQUITY BANK	0790265053132		1,000,655.60	72,887
Mlundinyi Primary School	EQUITY BANK	0790264002096		187.85	206,827
Mrangi Pri School	EQUITY BANK	0790277735585		1,059,795.00	59,795
Mwakingali Primary Sch	EQUITY BANK	0790277723838		5,316.00	5,316
Mwambani Primary Sch	EQUITY BANK	0790266921320		1,425,705.85	42,942
Mwangea Adult Educational School	EQUITY BANK	790282764382		648,877.50	
Mwangea Secondary School	EQUITY BANK	790282034578		40,920.00	
New Marungu Sec School	EQUITY BANK	0790271160663		185,466.15	185,466
Ore Primary Sch	EQUITY BANK	0790264683803		571	571
Rukanga Assistant Chiefs Office	EQUITY BANK	790282828020		625,000.00	
Sagalla International Talent	EQUITY BANK	0790278992078		319,344.45	19,344

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	BANK	ACCOUNT NUMBER	DATE OPENED	Bank Balance as at 30.6.2022	Bank Balance as at 30.6.2021
Academy					
Tanzania Bondeni Primary School	EQUITY BANK	0790268817911		539,816.90	2,522,316
Voi Chiefs Office	EQUITY BANK	0790265403720		1,305	1,305
Wangala Primary School	EQUITY BANK	0790265054167		2,200,734.20	734
Wray Pri School	EQUITY BANK	0790277799901		107,602.00	107,602
Zungulukani Pri Sch	EQUITY BANK	0790294494930		19,278.35	19,278
PMC	KCB BANK	ACCOUNT NUMBER		Bank Balance as at 30.6.2022	Bank Balance as at 30.6.2021
Boniface Mganga Primary School	KCB BANK	1267952474		929.60	155,558
Buguta Secondary Sch	KCB BANK	1144535816		12,297.00	-
Cdf Voi Environment Project	KCB BANK	1233194704		40,313	40,313
David Kayanda Secondary School	KCB BANK	1129020657		1,774,222.30	
Gedion Mosi Primary School	KCB BANK	1274596343		675	675
Ghazi Primary School	KCB BANK	1104444763		-	-
Ghazi Assitant Chief	KCB BANK	1256238988		20,845.00	20,971
Ghazi Primary School	KCB BANK	1104444763			7,466
Imani Primary School	KCB BANK	1206395273		3,002.50	1,129
Itinyi Primary School	KCB BANK	1270973487		2,047,609.00	-
Jack Mwashimba Sec School	KCB BANK	1275081924		866.00	
John Mark Mwanjuma Sec School	KCB BANK	1274161142		2,252,021.00	7,992
Jora Primary School	KCB BANK	1297796454		-	
Kajire Primary School	KCB BANK	1170380255		84,702.55	
Kalela Primary School	KCB BANK	1110616422		2,975.00	230,832
Kaloleni Secondary School	KCB BANK	1280486406		1,451.12	194,812
Kambito Primary School	KCB BANK	1211204650		70,893.50	1,159
Kasigau Assistant Chiefs Office	KCB BANK	1271193825		63,676.00	614,388

**Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

PMC	BANK	ACCOUNT NUMBER	DATE OPENED	Bank Balance as at 30.6.2022	Bank Balance as at 30.6.2021
Kasigau Girls Secondary School	KCB BANK	1286103223		119,277.30	
Kirindinyi Primary School	KCB BANK	1202640532		3,387,534.00	-
Kirumbi Primary School	KCB BANK	1298911656		-	
Kizumanzi Primary School	KCB BANK	1168366372		2,411,653.50	
Kizumanzi Sec Sch	KCB BANK	1104670003			-
KMTC Moi Hospital	KCB BANK	1198527579		1,808,808.70	9,596,334
Mabomani Girls Secondary School	KCB BANK	1286696550		4,447,838.46	
Manyani Primary School	KCB BANK	1133453090		213,337.60	4,400,903
Marasi Primary School	KCB BANK	1175837709		77,743.95	2,200,833
Marungu Primary School	KCB BANK	1121108466			
Marungu Secondary School	KCB BANK	1104667061		690,977.50	
Mbulia Primary	KCB BANK	1199001708		1,000,898.00	749,220
Miasenyi Sec Sch	KCB BANK	1128294656		1,350	1,350
Mkwachunyi Primary School	KCB BANK	1240282443		1,361	1,361
Mlondo Primary School	KCB BANK	1211151484		2,102,609.00	
Mlundinyi Primary School	KCB BANK	1210343037		796.50	3,101,752
Moi High School	KCB BANK	1108056717		4,334	4,334
Mole Primary School	KCB BANK	1175005657		1,000,337.15	
Mraru Asst Chiefs Office	KCB BANK	1289302812		2,424,395.00	
Msharinyi Primary School	KCB BANK	1209650371		1,668	1,668
Mkwachunyi Primary School	KCB BANK	1240282443		1,235	1,235
Mwaghogho Secondary School	KCB BANK	1104853647		1,313.86	2,712,672
Mwakajo Primary School	KCB BANK	1210582538		1,002,397.00	124,523
Mwakichuchu Sec School	KCB BANK	1109795076		26,511.50	854,455
Mwakiki Primary school	KCB BANK	1275241689		950	950
Mwakitawa Sec School	KCB BANK	1104325225		44,704.75	966,266
Mwambiti Primary School	KCB BANK	1268251542		89,836	89,836
Mwambiti Sec School	KCB BANK	1114490873		89,710.40	12,684
Mwangea Sec School	KCB BANK	1204009406		1,005	1,005

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	BANK	ACCOUNT NUMBER	DATE OPENED	Bank Balance as at 30.6.2022	Bank Balance as at 30.6.2021
Mwanyambo Pri Sch	KCB BANK	1109684266		7,441,678.95	10,082,845
Mwanyambo Special School	KCB BANK	1294016199		300,100.00	
Ndara Assistant Chief Office	KCB BANK	1272510360		1,500	1,500
Ndii Primary School	KCB BANK	1210343037			
Ndile Primary School	KCB BANK	1274871379		1,133	1,133
Ndome Asst Chiefs Office	KCB BANK	1286112818		58,478.00	
Ndome Primary School	KCB BANK	1158664966		1,000,000.00	
Ngolia Chiefs Camp	KCB BANK	1200045084			2,778
Nyangala Asst County Commissioners	KCB BANK	1288208855		267,895.00	
Our Lady Of Perpetual succour	KCB BANK	1162762144		37,338.85	37,591
Sagalla Primary School	KCB BANK	1273693272		443	443
Sasenyi Primary School	KCB BANK	1209655861		3,862	3,862
Sowa primary school	KCB BANK	1210467720		874.60	112,857
Tausa Assistant County Comm Office	KCB BANK	1269337254			
Tausa Primary School	KCB BANK	1208468537		7,303	7,303
Voi Community Library	KCB BANK	1199597570		138,385.60	193,917
Voi Primary School	KCB BANK	1197991697		10,433,367.50	9,240,195
Wongonyi Assistant Chief Office	KCB BANK	1280805129		459,141.00	469,759
Wongonyi Primary School	KCB BANK	1197991697		1,501,381.00	
TOTAL				70,329,505	59,887,218

Annex 6: Progress On Follow Up of Auditor Recommendations

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
MSA/ NGCDF/ VOI/ 2020/ 2021/ (2)	i) Unsupported Use of Goods and Services	Allowances of Kshs. 2,009,000 have been supported by Minutes and signed attendance registers	Resolved	August 2022
	ii) Errors in Reconciliation of Bank balances	Cheque no 8603 has two different amounts in the bank statement as Kshs. 107,040 and Kshs. 150,920 being the correct amount	Resolved	August 2022
	iii) Unsupported Project Management Committee Bank Balances	PMC bank balance certificates of bank balances not provided for audit but supporting bank statements availed	Not Resolved	August 2022
	iv) Omitted Asset in Summary of Fixed Asset Register	The NG-CDF offices valued at Kshs. 15,000,000 was supported by approved code list	Resolved	August 2022

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Fund Account Manager.

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