

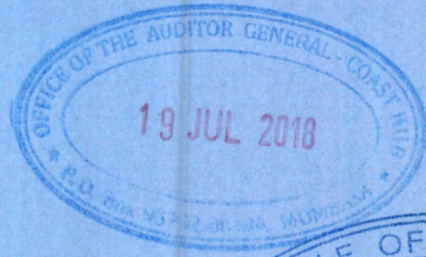
REPUBLIC OF KENYA



Paper laid by
Leader of Majority
Party
Thursday 2/8/2018
Asst

OFFICE OF THE AUDITOR-GENERAL

PARLIAMENT
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REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
VOI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2017



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI
CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2016

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2017**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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Development Fund (CDF) was established under the Constituencies Development Fund (CDF) Act, 2003, amended in 2007 and repealed by the CDF Act of 2013.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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Daniel Mwaluko
3.	Accountant	Patricia Nguku
4.		

(d) Fiduciary Oversight Arrangements

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

(e) VOI NGCDF Headquarters

DAN MWAZO SOCIAL HALL
P.O Box 168-80300
VOI.

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

Reports and Financial Statements

For the year ended June 30, 2017

(f) VOI NGCDF Contacts

Telephone: (254) 0727 389 947

E-mail: voi@ngcdf.go.ke

Website: www.VOICDF.go.ke

(g) VOI NGCDF Bankers

1. Voi -Kenya Commercial Bank

P.O.BOX 1122

VOI

...

...

(h) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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

Reports and Financial Statements

For the year ended June 30, 2017

**II. FORWARD BY THE CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND COMMITTEE (NGCDFC)**

Amount not received from NG-CDF Board. Environment for the last two years amounting to KShs 3,755,510.11, KShs and 3,000,000 not yet received being re-allocation of funds. Utilization of funds received stands at almost 98%. We humbly request the board to release aforesaid amount of funds for us to achieve the intended purposes.

ACHIEVEMENTS.

Disbursement of funds to the intended projects has been good
Implementation of the projects has seen the constituency improve on matters affecting education and security.

Construction of Voi KMTC has started [phase one 1-4 classrooms, administration offices and staff room is complete], 2016 September intake started at C.I.T but have now shifted to the new KMTC. More funds needed.

Voi Community Library is about 95% complete and once completed it will assist students/adults improve their knowledge.

New Marungu Girls Secondary School is 85% complete.

Kasigau Technical School is on going these are major projects undertaken during the financial year under review.

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 own vote managed by the FAM.
- -Employment of FAM should be reviewed oftenly to avoid the shortages being experience

Sign.....
CHAIRMAN NGCDFC

III. STATEMENT OF NGCDF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the VOI NGCDF is responsible for the preparation and presentation of the NGCDF's financial statements, which give a true and fair view of the state of affairs of the NGCDF for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the NGCDF; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the NGCDF; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the VOI NGCDF accepts responsibility for the NGCDF's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF's financial statements give a true and fair view of the state of NGCDF's transactions during the financial year ended June 30, 2017, and of the NGCDF's financial position as at that date. The Accounting Officer charge of the VOI NGCDF further confirms the completeness of the accounting records maintained for the NGCDF, which have been relied upon in the preparation of the NGCDF's financial statements as well as the adequacy of the systems of internal financial control.

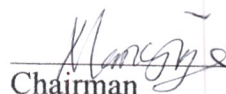
The Accounting Officer in charge of the VOI NGCDF confirms that the NGCDF has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the NGCDF's funds received during the year under audit were used for the eligible purposes for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

Approval of the financial statements

The NGCDF's financial statements were approved and signed by the Accounting Officer on ... 22/6/2018 ...



Fund Account Manager



Chairman

REPUBLIC OF KENYA

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



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Voi Constituency set out on pages 6 to 28, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation : recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of National Government Constituencies Development Fund – Voi Constituency as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the National Government Constituencies Development Fund Act, 2015.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1. Transfers from Other Government Entities

The statement of receipts and payments reflects transfers from other government entities of Kshs.130,020,015 while records maintained by the National Government Constituencies Development Fund Board show a figure of Kshs.132,725,596 as transferred to the Fund during the year under review, resulting to a variance of Kshs.2,705,581, which has not been reconciled.

Consequently, the accuracy and completeness of transfers from other government entities of Kshs.130,020,015 for the year ended 30 June 2017 could not be confirmed.

Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund – Voi Constituency for the year ended 30 June 2017

2. Transfers to Other Government Units

The statement of receipts and payments for the year ended 30 June 2017 reflects transfers to other government units of Kshs.95,097,061, out of which Kshs.22,350,000 was transferred to secondary schools as disclosed in Note 6 to the financial statements. Anomalies were noted in respect of expenditure amounting to Kshs.12,500,000 as detailed below:

2.1 New Marungu Secondary School Project

Included in Kshs.12,500,000 is Kshs.7,500,000 transferred to New Marungu Secondary School Project, out of which Kshs.5,000,000 was for construction of administration block and two(2) classrooms while Kshs.2,500,000 was for construction of three(3) classrooms. The contract price for the entire project was Kshs.8,814,52.

However, the contract was awarded through use of quotations instead of national open tender method, contrary to the First Schedule of the Public Procurement and Disposal (Amendment) Regulations, 2013 on thresholds matrix for Class C procuring entities which sets a minimum of Kshs.4,000,000 for use of open tender method.

The project was inspected on 28th May 2018 and found complete and in use but had cracks on the floor. Further, it was observed that a laboratory was constructed instead of the three (3) classrooms for which the funds were allocated but approval of the Board to re-allocate the funds was not availed for audit verification contrary to Section 6(2) of the National Government Constituencies Development Fund Act, 2015 which requires such approval.

2.2 Mlundinyi Primary School Project

Included in the Kshs.12,500,000 is Kshs.5,000,000 transferred to Mlundinyi Primary School Project for construction of five (5) classrooms. However, the expenditure was not supported with tender advertisement contrary to the First Schedule of the Public Procurement and Disposal (Amendment) Regulations, 2013 on thresholds matrix for Class C procuring entities which sets a minimum of Kshs.4,000,000 for use of open tender method.

During project audit inspection in the month of May 2018, it was observed that four (4) classrooms had been constructed and were in use, instead of five (5) specified in the Bill of Quantities and the contract agreement. Further, the project was not labelled as funded by Fund nor architectural drawings availed in support of the four (4) classrooms.

Consequently, the propriety and completeness of the expenditure amounting to Kshs.12,500,000 on transfers to other government units for the year ended 30 June 2017 could not be confirmed.

3. Other Grants and Transfers

The statement of receipts and payments for the year ended 30 June 2017 reflects other grants and transfers of Kshs.40,049,591 as disclosed in Note 7 to the financial statements. However, the following observations were made:

3.1 Water Projects

Note 7 to the financial statements for the year ended 30 June 2017 reflects Kshs.2,000,000 on water projects. However, this expenditure is contrary to the requirement of Section 24 of the National Government Constituencies Development Fund Act, 2015 which provides that 'a project under this Act shall only be in respect of works and services falling within the functions of the national government under the Constitution'.

Consequently, the propriety of the Kshs.2,000,000 on water projects could not be confirmed.

3.2 Bursaries

Note 7 to the financial statements reflects Kshs.15,536,000 in respect of bursaries to secondary schools and Kshs.6,105,973 for bursaries to tertiary institutions, all amounting to Kshs.21,641,973. However, the expenditure was not supported with acknowledgements of receipt by the respective secondary schools and tertiary institutions.

Consequently, the propriety and accuracy of Kshs.21,641,973 on bursaries for the year ended 30 June 2017 could not be confirmed.

4. Unsupported Expenditure

The financial statements for the year ended 30 June 2017 contained unsupported expenditure amounting to Kshs.11,311,418 as detailed below:

	Component	Note	Unsupported Expenditure (Kshs.)	Anomalies Noted
1.	Compensation of Employees	4	323,836	Payment vouchers were not availed in support of the expenditure.
2.	Utilities, Supplies and Services	5	248,650	Note 5 to the financial statements reflects utilities, supplies and services of Kshs.3,648,209. Included in this amount is stationery costing Kshs.248,650 which was not supported with delivery notes, counter receipt vouchers, stores

				ledger cards and counter requisition and issue vouchers.
3.	Utilities, Supplies and Services	5	1,285,920	Note 5 to the financial statements reflects utilities, supplies and services expenditure amounting to Kshs.3,239,482, out of which Kshs.1,285,920 is in respect of landscaping of the office compound. However, inspection and acceptance committee reports were not availed for audit verification.
4.	Committee Allowances	5	9,453,012	The expenditure is not supported with invitation letters, workshop venues, work tickets or bus tickets, signed attendance registers and certificates of attendance/participation. Further, included in this amount are sitting and accommodation allowances amounting to Kshs.3,969,950 paid to Constituency Committee members, while carrying out projects monitoring and evaluation activities. However, the schedule or calendar of meetings to be held during the year were not availed for audit verification.
	Total		11,311,418	

Consequently, the propriety of expenditure amounting to Kshs.11,311,418 could not be confirmed.

5. Bank Balance

The statement of financial assets as at 30 June 2017 reflects a bank balance of Kshs.4,514,491. The Fund's bank reconciliation statement as at 30 June 2017 availed in support of this balance reflects un-presented cheques of Kshs.6,002,974, out of which cheques amounting to Kshs.82,816 were stale. Further, the bank reconciliation statement reflects receipts in bank statement not yet recorded in cash book of Kshs.3,280 and payments in bank statement not yet recorded in cashbook of Kshs.1,071,067 which includes receipts of Kshs.18,318 whose details have not been indicated and bank charges of Kshs.7,628 which ought to have been expensed in the statement of receipts and payments. However, no explanation has been given for non-reversal of the stale cheques and non-recording of the receipts and payments in the cash book. In addition, subsequent bank statements to confirm when cheques amounting to Kshs.2,390,566 were cleared by the banks were not availed for audit review.

Consequently, the accuracy, validity and completeness of bank balance of Kshs.4,514,491 as at 30 June 2017 could not be confirmed.

6. Cash Balance

The statement of financial assets as at 30 June 2017 reflects a nil cash balance. However, Board of Survey certificate was not availed in support of the balance.

Consequently, the accuracy of the nil cash balance could not be confirmed.

7. Project Management Committees Bank Balances

Annex 5 to the financial statements for the year ended 30 June 2017 reflects Project Management Committees (PMC) bank balances amounting to Kshs.42,595,244. However, certificates of bank balances were not availed in support of the same.

Consequently, the accuracy and completeness of PMC bank balances of Kshs.42,595,244 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Adverse Opinion section, I have determined that there are no other Key Audit Matters to communicate in my report.

Other Matter

1. Budgetary Performance and Analysis

During the year under review, the Fund had expenditure budget of Kshs.164,463,888 against actual expenditure of Kshs.151,193,887 or 91.5%, resulting to under expenditure of Kshs.13,270,001 (8.5%) as detailed below:

Item	Final Budget (Kshs.)	Actual Expenditure (Kshs.)	Under Expenditure (Kshs.)	(%)
Compensation of Employees	4,196,803	2,528,467	1,668,336	40

Use of Goods and Services	16,894,767	13,518,768	3,375,999	20
Transfers to Other Government Units	97,233,035	95,097,061	2,135,974	2
Other Grants and Transfers	46,139,283	40,049,591	6,089,692	13
Total	164,463,888	151,193,887	13,270,001	8.5

The under expenditure of Kshs.13,270,001 or 8.5% may have curtailed delivery of goods and services to the residents of Voi Constituency.

2. Projects Implementation Status

The Fund's projects implementation status report as at 30 June 2017 availed for audit review indicated approved budgetary allocation of Kshs.45,000,000 for twenty-nine(29) projects and disbursements during the year under review of Kshs.56,460,081. Further, the report showed cumulative disbursements of Kshs.91,386,780 and cumulative expenditure of Kshs.53,493,102 or 58% of the disbursements, resulting to unspent balance of Kshs.37,893,678 or 42%. The following observations were also noted:

2.1 Projects With Excess Budgets

The projects implementation status report as at 30 June 2017 availed for audit review indicated total approved budget of Kshs.18,700,000 for four(4) projects against expenditure of Kshs.42,986,780 , resulting to over expenditure of Kshs.24,286,780 or 129% as detailed below:

S/No.	Name of The Project	Details Of The Project	Amount As Per Approved Proposal (Kshs.)	Cumulative Disbursements as At 30 th June 2017 (Kshs.)	Cumulative Expenditure as At 30 th June 2017 (Kshs.)	Unspent Balance (Kshs.)	% of Completion
1	Gimba Primary School	Construction of 1 classroom	700,000	2,010,081	1,002,000	1,008,081	0
2	Mbele Secondary School	Construction of 1 classroom	1,000,000	1,150,000	1,039,998	110,002	94
3	Voi Medical Training College	Construction of lecture halls	4,000,000	18,000,000	13,322,280	4,677,720	97
4	Voi Community Library	Construction of a library	13,000,000	21,826,699	8,521,145	13,305,554	56
Total			18,700,000	42,986,780	23,885,423	19,101,357	

Approval of the over expenditure of Kshs.24,286,780, which is the excess of total disbursements of Kshs.42,986,780 and approved allocations of Kshs.18,7000,000, by the Board was not availed for audit review.

2.2 Projects With Unutilized Funds

The projects implementation status report as at 30 June 2017 availed for audit review indicated that nine(9) projects which had received total disbursements of Kshs.6,880,000 as at that date had not started as detailed below:

S/No	Name of The Project	Details Of The Project	Amount As Per Approved Proposal (Kshs.)	Cumulative Disbursements as At 30 June 2017 (Kshs.)	Unspent Balance (Kshs.)	% of Completion
1	Ndii Primary School	Construction of 2 classroom	1,400,000	1,400,000	1,400,000	0
2	Ikanga Primary School	Renovation of 2 classrooms	500,000	500,000	500,000	0
3	Ndome Primary School	Construction of 1 classroom	800,000	800,000	800,000	0
4	Sowa Primary School	Construction of 1 classroom	700,000	700,000	700,000	0
5	Kambito Primary School	Construction of 1 classroom	700,000	700,000	700,000	0
6	Priscillar Primary School	Construction of 1 classroom	700,000	700,000	700,000	0
7	Tausa Primary School	Construction of 1 classroom	700,000	700,000	700,000	0
8	Manyani Primary School	Construction of 1 classroom	800,000	800,000	800,000	0
9	Mwakajo Primary School	Renovation of 2 classrooms	500,000	500,000	500,000	0
Total			6,800,000	6,800,000	6,800,000	

The unspent funds amounting to Kshs.6,800,000, means that implementation of the projects is delayed and service delivery to residents of Voi Constituency is curtailed.

3. Projects Verification

During the year under review, nine(9) projects which received disbursements amounting to Kshs.35,226,699 were inspected in the month of May 2018 and anomalies noted in four(4) of them which received Kshs.3,500,000 are detailed below:

S/No	Project Name	Activity	Expenditure (Kshs.)	Anomalies Noted
1.	Mabomani Water Project	Construction of Water Tanks	700,000	The project was complete but tanks installed at Mabomani Primary School were leaking yet the contractor had been fully paid.
2.	Sasenyi Primary School	Construction of two(2) classrooms	1,400,000	The project was complete but floor had cracks and the contractor had been fully paid. Further, the project was not labelled as funded by Fund.
3.	Wangala Primary School	Construction of one(1) classroom	700,000	The project was complete and the contractor fully paid. However, the project was not labelled as funded by Fund.
4.	Msharinyi Primary School	Construction of two(2) classrooms	700,000	The project was complete and the contractor fully paid. However, the project was not labelled as funded by Fund.
		Total	3,500,000	

Consequently, the propriety and value for money for Kshs.3,500,000 for the year ended 30 June 2017 could not be confirmed.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Those charged with governance are responsible for overseeing National Government Constituencies Development Fund - Voi Constituency's financial reporting process.

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

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional 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 control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of National Government Constituencies Development Fund – Voi Constituency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on National Government Constituencies Development Fund – Voi Constituency ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause National Government Constituencies Development Fund - Voi Constituency to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of National Government Constituencies Development Fund –Voi Constituency to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

05 July 2018

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

Reports and Financial Statements

For the year ended June 30, 2017

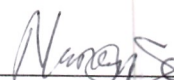
**V. STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30TH JUNE ,2017**

	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Transfers from Other Government Entities	1	130,020,015	73,993,154
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		130,020,015	73,993,154
PAYMENTS			
Compensation of Employees	4	2,528,467	1,530,589
Use of goods and services	5	13,518,768	8,241,679
Transfers to Other Government Units	6	95,097,061	25,600,000
Other grants and transfers	7	40,049,591	32,273,009
Acquisition of Assets	8		
Other Payments	9		
TOTAL PAYMENTS		151,193,887	67,645,277
SURPLUS/(DEFICIT)		(21,173,872)	6,347,877

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The VOI NG-CDF financial statements were approved on 22/6/2018 and signed by:



Fund Account Manager



Chairperson – NG-CDFC

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

**Reports and Financial Statements
For the year ended June 30, 2017**

**VI. STATEMENT OF FINANCIAL ASSETS
AS AT 30TH JUNE, 2017**

	Note	2016-2017	2015-2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per cash book)	10 A	4,514,491	25,473,660
Cash Balances (cash at hand)	10 B	-	-
Outstanding Imprests	11		214,705
TOTAL FINANCIAL ASSETS		4,514,491	25,688,365
REPRESENTED BY			
Retention	12	-	-
Fund balance b/fwd 1 st July, 2016	13	25,688,363	19,340,486
Surplus/Deficit for the year		(21,173,872)	6,347,877
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		4,514,491	25,688,363

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The VOING-CDF financial statements were approved on 22/6/2018 and signed by:



Fund Account Manager



Chairperson – NG-CDFC

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

Reports and Financial Statements

For the year ended June 30, 2017

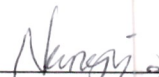
**VII. STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE, 2017**

Receipts for operating income		2016-2017	2015-2016
Transfers from Other Government Entities	1	130,020,015	73,993,154
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	2,528,467	1,530,589
Use of goods and services	5	13,518,768	8,241,679
Transfers to Other Government Units	6	95,097,061	25,600,000
Other grants and transfers	7	40,049,591	32,273,009
Other Payments	9		
Total cash outflow from operating activities		151,193,887	67,645,277
Adjusted for:			
Adjustments during the year			
Net cash flow from operating activities		21,173,872	6,347,877
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		
Acquisition of Assets	8	-	
Net cash flows from financing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		(21,173,872)	6,347,877
Cash and cash equivalent at BEGINNING of the year	10A	25,688,363	19,340,486
Cash and cash equivalent at END of the year	10A	4,514,491	25,688,363

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The VOING-CDF financial statements were approved on 22/6/2018 and signed by:



Fund Account Manager



Chairperson NG-CDFC

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

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED
FOR THE YEAR ENDED 30TH JUNE, 2017

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	D	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	81,896,552	82,567,336	164,463,888	130,020,015	34,443,873	95
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTAL	81,896,552	82,567,336	164,463,888	130,020,015	34,443,873	95
PAYMENTS						
Compensation of Employees	2,326,749.00	1,870,054	4,196,803	2,528,467	1,668,336	60
Use of goods and services	5,043,296.00	11,851,471	16,894,767	13,518,768	3,375,999	80
Transfers to Other Government Units	42,200,000	50,033,035	97,233,035	95,097,061	2,135,974	97
Other grants and transfers	32,326,507	13,812,776	46,139,283	40,049,591	6,089,692	87
TOTAL	81,896,552	82,567,336	164,463,888	151,193,887	13,270,001	92

The VOING-CDF financial statements were approved on 22/6/ 2017 and signed by:

Nangy
Chairperson NG-CDF

[Signature]
Fund Account Manager

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *NG-CDF* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *NG-CDF*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI
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Reports and Financial Statements

For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pending bills

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

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *NG-CDF's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *NG-CDF's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2016.

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

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2016 - 2017	2015 - 2016
		Kshs	Kshs
Normal allocation			
	A839529	4,094,828	11,993,155
	A829523	49,761,394	20,000,000
	A855107	36,853,449	20,000,000
	A855744	39,310,344	10,000,000
			12,000,000
TOTAL		130,020,015	73,993,155

2. PROCEEDS FROM SALE OF ASSETS

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI
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Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

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

4. COMPENSATION OF EMPLOYEES

	2016 - 2017 Kshs	2015 - 2016 Kshs
Basic wages of contractual employees	2,166,283	1,199,677
Basic wages of casual labour	24,000	-
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance	89,904	
Gratuity	-	-
Other personnel payments NHIF	89,460	118,000
Employer contribution to NSSF	158,820	212,912
Gratuity	-	-
Total	2,528,467	1,530,589

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI
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Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Utilities, supplies and services	3,239,482	895,400
Communication, supplies and services	-	-
Domestic travel and subsistence	126,300	-
Printing, advertising and information supplies & services		147,900
Rentals of produced assets	-	
Training expenses		724,500-
Hospitality supplies and services	-	
Insurance costs	-	
Fuel ,oil and lubricants	600,000	300,000
Office and general supplies and services		514,296
Other operating expenses		630,000
Routine maintenance – vehicles and other transport equipment	99,974	493,583
Routine maintenance – other assets		
Other committee expenses		
Committee allowances	9,453,012	4,536,000
Total	13,518,768	8,241,679

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI
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Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFERS TO OTHER GOVERNMENT UNITS

Description	2016- 2017	2015 - 2016
	Kshs	Kshs
Transfers to primary schools	28,820,362	12,400,000
Transfers to secondary schools	22,350,000	10,800,000
Transfers to tertiary institutions	43,926,699	1,400,000
Transfers to health institutions		1,000,000
TOTAL	95,097,061	25,600,000

7. OTHER GRANTS AND TRANSFERS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bursary – secondary schools	15,536,000	12,949,696
Bursary – tertiary institutions	6,105,973	6,418,700
Bursary – special schools		
Mock & CAT		
Water projects	2,000,000	4,250,000
Agriculture projects		
Electricity projects		
Security projects	7,105,582	-
Roads projects		
Sports projects	3,623,036	125,000
Environment projects		
Other Projects	1,600,000	1,650,000
Emergency projects	4,079,000	6,021,000
Total	40,049,591	32,273,009

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI
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Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI
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For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER PAYMENTS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
	-	-
Total	-	-

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2016 - 2017	2015 - 2016
	Kshs	Kshs
<i>Kenya Commercial Bank A/C 1104887819</i>	4,514,491	25,473,660
Total	4,514,491	25,473,660

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI
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Reports and Financial Statements

For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10B: CASH IN HAND

	2016 - 2017 Kshs	2015 - 2016 Kshs
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>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Amina Ali</i>	14/5/2016	214,705	214,705	0
Total		214,705	214,705	0

12. Retention

<i>Supplier / Contractor</i>	<i>PV No.</i>	2016-2017	2015-2016
		<i>Kshs</i>	<i>Kshs</i>
		-	-
Total			

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. BALANCES BROUGHT FORWARD

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	25,688,363	18,990,486
Cash in hand		-
Imprest		350,000
Total	25,688,363	19,340,486

14. PRIOR YEAR ADJUSTMENTS

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI
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Reports and Financial Statements

For the year ended June 30, 2017

XI. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-

15.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Others (<i>Audit fee</i>)	500,000	500,000
	500,000	500,000

15.4: PMC account balances (See Annex 5)

	Kshs	Kshs
PMC account Balances (see attached list)	42,595,244.00	
Total	42,595,244.00	

15.5: Amount due from NG-CDF Board

	Kshs	Kshs
Amount due from NG-CDF Board	8,755,510	
Total	8,755,51	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI
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ANNEX 3 – PENDING PAYABLES

OTHER PAYMENTS

NO	NAME OF PROJECT	AMOUNT
1	AUDIT FEE	500,000
	TOTAL	500,000

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND – VOI CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		A	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
	Sub-Total						
Middle Management							
4.							
5.							
6.							
	Sub-Total						
Unionisable Employees							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

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

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2016/2017	Historical Cost (Kshs) 2015/2016
Land	-	-
Buildings and structures	15,000,000	15,000,000
Transport equipment	6,000,000	6,000,000
Office equipment, furniture and fittings	1,515,816	1,515,816
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	22,515,816	22,515,816

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI CONSTITUENCY
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2017

PMC	Bank	Account number	Bank Balance 2016/17	Bank Balance 2015/16
Kizumanzi Primary School	KCB VOI	1168366372	455,329	
Mlundinyi Primary School	KCB	1210343037	1,400,000	
Ndii Primary School	Equity Voi	790264002096	5,230,754	
Ikanga Primary School	KCB VOI	1104491052	500,000	
Ndome Primary School				
Msharinyi Primary School	KCB VOI	1209650371	151,215	
Wangala Primary School	Equity Voi	790265054167	214,210	
Sasenyi Primary School	KCB VOI	1209655861	294,280	
mwambani primary school	Equity Voi	79026 6921 320	19,815	
sowa primary school	KCB VOI	1210467720	700,000	
zungulukani primary school	Equity Voi	0790 2944 94930	604,580	
Mlondo Primary School	KCB VOI	1211151484	134,765	
Gimba Primary School	Equity Voi	0790 271 592 587	1,007,321	
Kambito Primary School	KCB VOI	1211204650	699,435	
Imani Primary School	KCB VOI	1206395273	638,080	
Priscillar Primary School	Co-op Voi	0113 922 049 7301	701,028	
Tausa Primary School	KCB VOI	1208468537	699,435	
Kirindinyi Primary School	KCB VOI	1202640532	87,235	
Manyani Primary School	KCB VOI	1133453090	803,109	
Mwakajo Primary School	KCB VOI	1210582538	500,000	
New Marungu Secondary School	Equity Voi	07902 7116 0663	28,778	
Mbele Secondary School	Equity Voi	0790 2712 59003	108,592	
Kasigau Technical School	Equity Voi	0790 27124 1508	3,554,678	
Voi Medical Training College	KCB VOI	1198527579	7,905,066	
Voi Community Library	KCB VOI	1199597570	12,231,620	
Ngolia Chiefs Camp	KCB VOI	1200045084	740,618	

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - VOI CONSTITUENCY
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For the year ended June 30, 2017

Mbololo Chiefs Office	KCB VOI	1209947935	21,320
Sagalla Chiefs Office	KCB VOI	1210357895	500,435
Marungu Chiefs Office	Equity Voi	0790 2728 18450	172,445
Kasigau Chiefs Office	Equity Voi	0790 2719 33776	1,380
Ghanzi primary school	KCB VOI	1104444763	12,133
Mwakitawa primary school	KCB VOI	1104325225	792,919
Allan Mjomba Boys sec sch	Equity Voi	0790262032763	590,835
Marungu Sec Sch	KCB VOI	1104667061	1,412,111
Kizumanzi Sec Sch	KCB VOI	1104670003	88,428
Jack Mwashimba Sec Sch	CO-OP VOI	01139221800201	1,347
Kaloleni Girls sec sch	Co-op	01139222686400	91,948
TOTAL			42,595,244

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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
MSA/NG-CDF 2015/2016/8	i) Unpresented cheques	All project cheques have been presented and state bursary cheques replaced	Daniel Mwaluko - FAM	Resolved	August, 2017
	ii) outstanding imprests	Surrendered	Daniel Mwaluko - FAM	Resolved	August, 2017
	iii) unsupported expenditures	Bill of quantities and minutes, bank statements available.	Daniel Mwaluko - FAM	Resolved	August, 2017
	iv) Budget underutilisation	Underexpenditure of budgeted items resolved	Daniel Mwaluko - FAM	Resolved	August, 2017.

