

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY

DATE: 23 NOV 2022

DAY:
Wednesday

TABLED
BY:

Majority Whip

CLERK-AT
THE-TABLE:

Christine

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



VOI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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)
Reports and Financial Statements for The Year Ended June 30, 2021***

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Voi Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

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 sec (3) of NG-CDF Act, 2015 is to:

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

Vision

Equitable Socio-economic development countrywide

Voi Constituency

National Government Constituencies Development Fund (NGCDF)

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Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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	Stephen Charo
2.	Sub-County Accountant	Patricia Nduku
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

Voi Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

(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

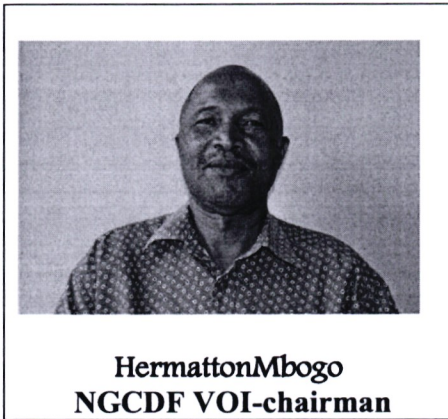
P.O. Box 40112

City Square 00200

Nairobi, Kenya

II. NG-CDFC CHAIRMAN’S REPORT

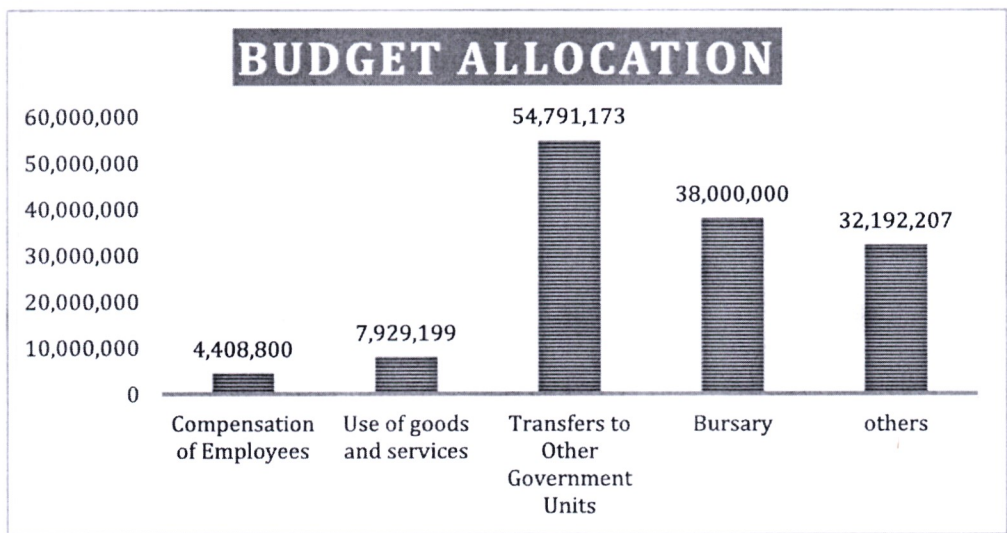
Include among others the following:



It gives me great pleasure to thank the people of Voi Constituency for giving me the opportunity to serve them in this transformative, people driven and Nation building position. It is great with great joy that I present to you the unaudited accounts and collaborative annual report for the year ended 30th June, 2021.

I take this opportunity on behalf of the NGCDF 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 137,321,379 out of this budget we allocated Kshs.54,791,173 which is equivalent to 54 % 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.38, 0000,000. Which is 25 % of the original budget was channelled towards bursary for secondary school and tertiary institution needy students. This makes 63% for promotion of education and eradication of poverty.



I take this opportunity on behalf of the NGCDF 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

Voi Constituency

***National Government Constituencies Development Fund (NGCDF)
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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 speed the implementation of projects within the required time this translates to increase in service delivery.

During the year, the Committee disbursed a total of Kshs. 19,210,850 as bursary to needy students out of it Kshs. 16,018,850 for secondary & Kshs. 3,192,000 for tertiary institutions and this benefitted a total of 1,850. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers, chairs 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. Another major projects undertaken during the year is the Security projects which includes a police station in Maungu ward and Tausa Assistant County Commissioners Office in Mbololo ward.

Tausa Assistant County Commissioners Office.

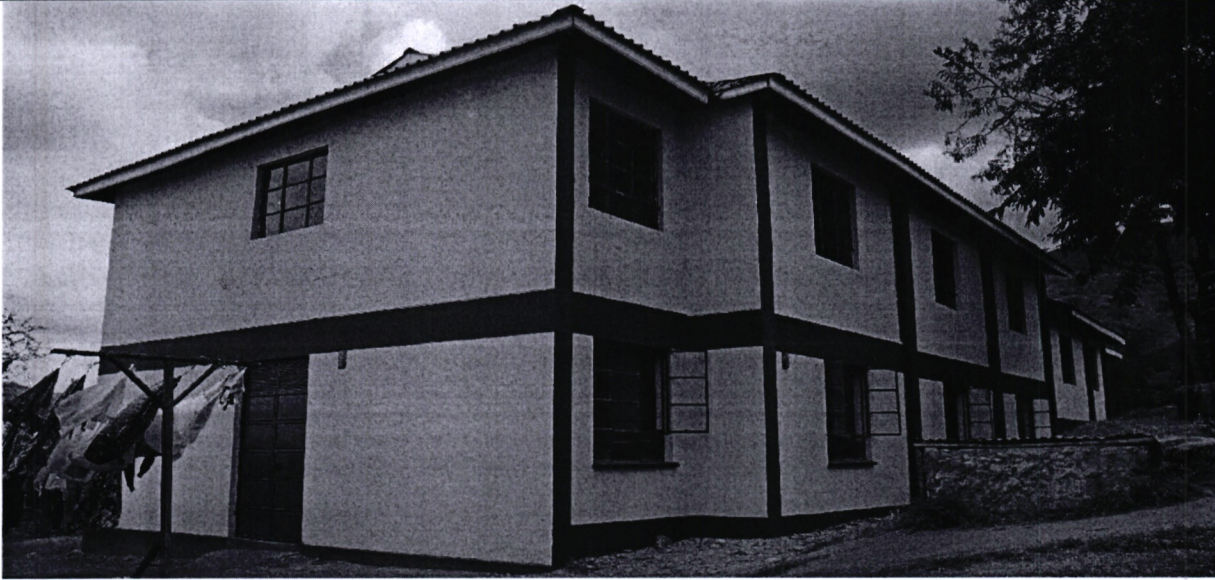
The Completion of Assistant County Commissioner's Office(21.2x11.0)m² (5 office rooms, reception desk, boardroom, store/kitchen and toilets).The project has brought security services close the people who initially would travel to Voi town to get the crucial services saving time and money. This has helped reduce crime in the area. The area also enjoys the services of an Assistant County Commissioner who has been posted in there. Apart from security services, the office also hosts other offices that offer crucial services including registration of persons.



Mwakitawa Secondary School

Construction of 1 new dormitory (24x8) m² With a 100 bed capacity, the dormitory will go a long way in easing congestion in the girl's school that has over 800 student populations. Initially, the school had been forced to use classrooms as dormitory. The school's enrolment is expected to go up due to the availability of boarding services. The safety of the girls is now guaranteed which makes them feel more confident and work harder and improve their performance.

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National Government Constituencies Development Fund (NGCDF)
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Mwakingali Primary school

Renovation of the school that was built in the 70s and purchases of desks has given the school a new face and raised the standard of the school. The schools performance has improved as student no longer sit on the floor or learn under the harsh climatic conditions in Voi. With the renovation of the staff room, teachers now have a place to stay while organizing and marking pupils work. Teachers and pupils feel motivated to work hard as they teach and learn in a better environment. The infrastructural development has also enabled the schools population to increase compared to before where parents had opted to transfer pupils to nearby schools.



- Voi Constituency

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**



CHALLENGES

- ❖ -Insufficient funds for monitoring and evaluation, capacity building and training is a 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 experienced.

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 2021/2022.

Signature



CHAIRPERSON NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

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:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

- 1) To improve access to education and training
- 2) To improve learning environment
- 3) To improve the working environment of security and interior personnel
- 4) To enhance environmental conservation
- 5) To build youth talents and skills in sports
- 6) To improve access to ICT infrastructure

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	<ul style="list-style-type: none"> - 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 	<p>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</p> <p>3000 students benefited from Bursary</p>
Security	To improve the working and living conditions of security personnel in the	Increase and Improve the conditions of police stations within the constituency	<ul style="list-style-type: none"> - 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

*Voi Constituency
National Government Constituencies Development Fund (NGCDF)
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Constituency Program	Objective	Outcome	Indicator	Performance
	Constituency			
Environment	To promote environmental conservation in the Constituency	Increase in knowledge, skills and passion for sustainable environment practices	- Increased number of institutions with adequate sanitation facilities and water storage facilities and increase afforestation	In FY 2020/21 we invested in water harvesting program in 10 schools by providing 10,000 litres water tanks, water harvesting gutters for 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.
Disaster Management	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 an 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
ICT	To improve access to ICT infrastructure and innovation	Increase online and internet business opportunities for the youth	Establish ICT hubs in the Constituency and resource centers	In the FY 2020/21 we established internet installation and Wi-Fi access in NGCDFC OFFICES.

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/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 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Uncontrolled environmental degradation and effects of climate change negatively impact on the socio-economic development of the constituency. Major contributors to environmental degradation are human activity. These activities include deforestation through illegal logging, charcoal burning, forest clearing for agricultural activities, overstocking and subsequent overgrazing, illegal quarrying and water pollution through

Voi Constituency

National Government Constituencies Development Fund (NGCDF) Reports and Financial Statements for The Year Ended June 30, 2021

waste disposal. The depletion of mangrove forest reduces reproduction of marine life, deforestation and

overgrazing leads to desertification and reduce rainfall and water sources, water pollution leads to water borne diseases while climate change has increased the frequency of high tide flooding.

Voi Constituency depends heavily on wood fuel for domestic use. Forest resources contribute heavily towards household budget through the burn and sell of charcoal. Widespread poverty, unemployment and climate change are the major driving forces to environmental degradation in the constituency.

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. Voi constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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 interests

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.

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, 2021. 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, 2021, 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.


The Accounting Officer in charge of the NGCDFVoi 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 30/06/2021 2021.



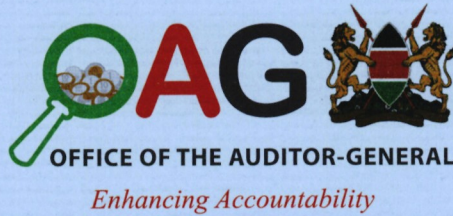
Chairman NGCDF Committee
Name: Hermatton Mbogo



Fund Account Manager
Name: Stephen Charo

REPUBLIC OF KENYA

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Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - VOI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

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 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

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Voi Constituency set out on pages 16 to 47, which

Report of the Auditor-General on National Government Constituencies Development Fund - Voi Constituency for the year ended 30 June, 2021

comprise of the statement of assets and liabilities as at 30 June, 2021, 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Voi Constituency as at 30 June, 2021, 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, 2015.

Basis for Qualified Opinion

1. Inaccuracies in the Statement of Receipts and Payments

The statement of receipts and payments and as disclosed in Note 8 to the financial statements, reflects a comparative amount of Kshs.6,137,292 in respect of acquisition of assets. However, the audited financial statements for the financial year 2019/2020 reflects an amount of Kshs.6,150,979, resulting to a variance of Kshs.13,687. Further, the statement of receipts and payments reflects a nil expenditure in respect of acquisition of assets while Annex 4 - summary of fixed assets register reflects additions of Kshs.1,435,849 to the buildings and structures resulting to an unexplained and unreconciled variance of Kshs.1,435,849.

In the circumstances, the accuracy and completeness of the statement of receipts and payments could not be confirmed.

2. Unsupported Expenditure on Emergency Projects

The statement of receipts and payments and as disclosed in Note 7 to the financial statements, reflects other grants and transfers/other payments amounting to Kshs.40,220,644 which includes an expenditure on emergency projects of Kshs.2,921,452. However, the emergency projects expenditure was not supported with any verifiable documents. Further, included in the emergency projects expenditure of Kshs.2,921,452 were cash withdrawals of Kshs.300,000 for undisclosed purposes.

In the circumstances, the propriety, completeness and accuracy of the expenditure on emergency projects of Kshs.2,921,452 could not be confirmed.

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

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

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.210,438,831 and Kshs.161,367,724 respectively, resulting to underfunding of Kshs.49,071,107 or 23% of the budget. Similarly, the Fund spent an amount of Kshs.144,474,078 against an approved budget of Kshs.210,438,832, resulting to an under-expenditure of Kshs.65,964,754 or 31% of the budget.

The underfunding and under-expenditure constrained the execution of planned activities and delivery of goods and services to the citizens.

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 of Conclusion

1. Payments Without Constituency Committee Resolution

The statement of receipts and payments and as disclosed in Note 7 to the financial statements, reflects other grants and other payments expenditure of Kshs.40,220,644 which includes an amount of Kshs.16,100,000 on security projects which further includes an amount of Kshs.14,300,000 transferred for four (4) projects but whose approval by the Constituency committee was not provided for audit. This is contrary to Section 12(5) of the National Government Constituencies Development Fund Act, 2015 which states that every payment or instruction for payment out of the constituency fund account shall be strictly in accordance to the minutes of a resolution of a meeting of the constituency committee.

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

2. Irregular Procurement of Construction of Lecture Halls

The Fund Management awarded a tender number VOI/NG-CDF/36/2019-20 for the proposed construction and completion of six (6) lecture halls on the first floor at Voi Kenya Medical Training College at a contract sum of Kshs.12,969,203. However, the tender evaluation report and the professional opinion were not signed by the head of procurement function of the Fund as required under Regulation 84(1) of Public

Procurement and Asset Disposal Act, 2015. Further, the Fund Management did not obtain a performance security from the contractor in violation of the conditions of contract, Number 28.1, section III, of the contract signed between the Fund and the contractor.

Review of records indicated that as at 30 June, 2021, the contractor had been paid a total of Kshs.7,957,094.47, less 10% retention money of Kshs.1,281,862.41.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures, as I consider necessary in the circumstances.

I communicate with 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 September, 2022

Voi Constituency

National Government Constituencies Development Fund (NGCDF)

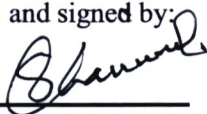
Reports and Financial Statements for The Year Ended June 30, 2021

VII. STATEMENT OF RECEIPTS AND PAYMENTS


	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,367,724	123,053,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	163,500	79,000
TOTAL RECEIPTS		161,531,224	123,132,876
PAYMENTS			
Compensation of employees	4	3,720,663	4,538,884
Use of goods and services	5	12,826,270	7,834,911
Transfers to Other Government Units	6	87,202,501	75,150,575
Other grants and transfers	7	40,220,644	32,401,247
Acquisition of Assets	8	-	6,137,292
Other Payments	9	504,000	2,148,635
TOTAL PAYMENTS		144,474,078	128,211,544
SURPLUS/(DEFICIT)		17,057,146	(5,078,668)


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Voi Constituency financial statements were approved on

30/09 2021 and signed by:



Fund Account Manager
Name: Stephen Charo


National Sub-County Accountant
Name: Patricia Nduku
ICPAK M/No: 19934


Chairman NG-CDF Committee
Name: Hermatton Mbogo

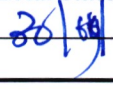
Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

VIII. STATEMENT OF ASSETS AND LIABILITIES

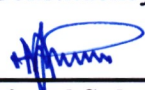
	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	20,643,374	3,586,228
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		20,643,374	3,586,228
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		20,643,374	3,586,228
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		=	=
NET FINANCIAL ASSETS		20,643,374	3,586,228
REPRESENTED BY			
Fund balance b/fwd	13	3,586,228	8,664,896
Prior year adjustments	14	-	
Surplus/Deficit for the year		17,057,146	(5,078,668)
NET FINANCIAL POSITION		20,643,374	3,586,228

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Voi Constituency financial statements were approved on

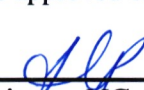
20/11/2021 and signed by:



Fund Account Manager
Name: Stephen Charo



National Sub-County
Accountant
Name: Patricia Nduku
ICPAK M/No: 19934



Chairman NG-CDF Committee
Name: Hermatton Mbogo

Voi Constituency
National Government Constituencies Development Fund (NGCDF)
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STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,367,724	123,053,876
Other Receipts	3	163,500	79,000
Total receipts		161,531,224	123,132,876
Payments for operating activities			
Compensation of Employees	4	3,720,663	4,538,884
Use of goods and services	5	12,826,270	7,834,911
Transfers to Other Government Units	6	87,202,501	75,150,575
Other grants and transfers	7	40,220,644	32,401,247
Other Payments	9	504,000	2,148,635
Total payments		144,474,078	122,074,252
Total Receipts Less Total Payments		-	
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		17,057,146	1,058,624
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(6,137,292)
Net cash flows from Investing Activities		-	(6,137,292)
NET INCREASE IN CASH AND CASH EQUIVALENT		17,057,146	(5,078,668)
Cash and cash equivalent at BEGINNING of the year	10	3,586,228	8,664,896
Cash and cash equivalent at END of the year		20,643,374	3,586,228

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Voi Constituency financial statements were approved on

30/06/21 2021 and signed by:

Fund Account Manager
Name: Stephen Charo

National Sub-County
Accountant
Name: Patricia Nduku
ICPAK M/No: 19934

Chairman NG-CDF Committee
Name: Hermatton Mbogo

IX. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA				
Transfers from NG-CDF Board	137,321,379	69,367,724	210,275,331	161,367,724	48,907,607	77%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts			163,500		163,500	0%
TOTAL RECEIPTS	137,321,379	69,367,724	210,438,831	161,367,724	49,071,107	77%
PAYMENTS						
Compensation of Employees	4,408,800	-	4,408,800	3,720,663	688,137	84%
Use of goods and services	7,929,199	3,367,724	13,439,483	12,826,270	613,213	95%
Transfers to Other Government Units	54,791,173	59,200,000	113,991,173	87,202,501	26,788,672	76%
Other grants and transfers	70,192,207	6,296,000	77,725,461	40,220,644	37,504,817	52%
Acquisition of Assets	-	-	-	-	-	-
Other Payments	-	504,000	873,915	504,000	369,915	58%
TOTAL	137,321,379	69,367,724	210,438,832	144,474,078	65,964,754	69%

**Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

NOTES;

- I. The adjustments figure on receipts column represent the roll receipts from previous year fy 2019/20.
- II. Budget utilization difference on the receipts is a figure derived from the balance of ksh.210,275,331 and ksh.161,367,724
- III. Underutilization for all other items was occasioned by delays in disbursement of funds from NG-CDF Board ,again towards the end of the closure of the FY 2020/2022 subsequently ksh .65,964,754 had not been disbursed.
- IV. Underutilisation of compensation of employees resulted from accrued gratuity for the NGCDFC continuing staff.
- V. Underutilisation of transfers to other grants and other grants and transfers was due late disbursement/release of funds from the board.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	65,964,754
Less undisbursed funds receivable from the Board as at 30 th June 2021	48,907,607
	17,057,146
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	3,586,228
Cash and Cash Equivalents at the end of the FY 2020/2021	20,643,374

The NGCDF-Voi Constituency financial statements were approved on 30/6/21 2021 and signed by:



Fund Account Manager
Name: Stephen Charo



National Sub-County Accountant
Name: Patricia Nduku
ICPAK M/No:19934



Chairman NG-CDF Committee
Name: Hermatton Mbogo

*Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,408,800			4,408,800	3,720,663	688,137
1.2 Committee allowances	1,816,533	1,512,379		3,328,912	3,328,912	-
1.3 Use of goods and services	2,000,000	466,680		2,466,680	2,466,680	-
				-	-	-
2.0 Monitoring and evaluation						
2.1 Capacity building	1,200,000		1,367,724	2,567,724	2,567,724	-
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		1,000,000	2,912,666	2,462,954	449,713
3.0 Emergency	7,192,207		-	7,192,207	2,921,452	4,270,755
3.1 Primary Schools						-
3.2 Secondary schools						-
3.3 Tertiary institutions						-
3.4 Security projects						-
4.0 Bursary and Social Security						
4.1 Primary Schools						-
4.2 Secondary Schools	25,000,000	425,254		25,425,254	16,018,850	9,406,404

*Voi Constituency
National Government Constituencies Development Fund (NGCDF)
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4.3 Tertiary Institutions/Universities	13,000,000				13,000,000	3,192,000	9,808,000
4.4 Universities					-		-
4.5 Social Security					-		-
5.0 Sports							
5.1 Sports tournament	2,400,000			2,000,000	4,400,000	1,988,342	2,411,658
5.2					-		-
6.0 Environment							
6.1 Mkwachunyi Primary School	300,000.00				300,000		300,000
6.2 Mole primary school	300,000.00				300,000		300,000
6.3 Mkamenyi Primary school	300,000.00				300,000		300,000
6.4 Itinyi primary school	300,000.00				300,000		300,000
6.5 Kalela Primary School	300,000.00				300,000		300,000
6.6 Ndome Primary School	300,000.00				300,000		300,000
6.7 Talio Primary School	300,000.00				300,000		300,000
6.8 Sagalla International Talent Academy.	300,000.00				300,000		300,000
7.0 Primary Schools Projects							
(List all the Projects)							
7.1 Ndi Primary School	3,100,000.00				3,100,000	3,100,000	-
7.2 Mwanyambo Primary School	1,200,000.00			14,800,000	16,000,000	14,800,000	1,200,000
7.3 Manyani Primary School	4,400,000.00				4,400,000	4,400,000	-
7.4 Mwakajo Primary School	3,000,000.00				3,000,000		3,000,000
7.5 Kambito Primary School	1,500,000.00				1,500,000		1,500,000
7.6 Karindinyi Primary School	2,400,000.00				2,400,000		2,400,000
7.7 Wongonyi Primary School	1,500,000.00				1,500,000	1,500,000	-
7.8 Makamenyi Primary School	1,000,000.00				1,000,000		1,000,000
7.9 Imani Primary School	300,000.00				300,000		300,000
7.8 Voi Primary School	13,800,000.00				13,800,000	3,703,328	10,096,672
7.9 Tanzania Bondeni primary school	2,091,173.27				2,091,173	2,091,173	-
7.10 Marasi Primary School	2,200,000.00				2,200,000	2,200,000	-

**Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

7.11 Kirumbi Primary School	2,000,000.00				2,000,000	2,000,000
7.12 Kajire Primary School	2,000,000.00				2,000,000	2,000,000
7.13 Buguta Primary School	4,400,000.00				4,400,000	4,400,000
7.14 Kalela primary school			2,200,000		2,200,000	-
7.15 G mosi primary School			1,500,000		1,500,000	-
7.16 Kirutai primary school			1,500,000		1,500,000	-
7.17 Zungulukani primary School			1,100,000		1,100,000	-
7.18 Mchanga primary school			1,000,000		1,000,000	-
7.19 Mwakingali primary school			3,000,000		3,000,000	-
7.20 Imani primary school		150,000			150,000	-
7.21 Wray primary school		158,000			158,000	-
8.0 Secondary Schools Projects (List all the Projects)						
8.1 Mwachichu Secondary School	1,000,000.00				1,000,000	-
8.2 Mwakitawa Girls Secondary School	1,500,000.00				1,500,000	-
8.3 Jack Mwashimba Secondary school	1,000,000.00				1,000,000	-
8.4 John Mark Secondary school	1,000,000.00				1,000,000	1,000,000
8.5 Mwaghogho Secondary school	1,200,000.00		3,300,000		4,500,000	1,200,000
8.6 Katoleni Secondary School	1,200,000.00		3,300,000		4,500,000	-
8.7 Mabomani Girls secondary sch			17,000,000		17,000,000	-
8.8 our lady secondary school			500,000		500,000	-
8.9 Kasigau girls sec school			4,000,000		4,000,000	-
8.10 New Marungu sec school			3,000,000		3,000,000	-
8.11 Kaloleni Girls sec school			3,000,000		3,000,000	-
9.0 Tertiary institutions Projects (List all the Projects)						
9.1 Kenya Medical Training College - Voi Campus	3,000,000		3,000,000		6,000,000	-
10.0 Security Projects						
10.1 Ndome Assistant Chief's Office - Ndome	1,800,000.00				1,800,000	-

***Voi Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

10.2 Marungu Assistant Chief's Office - Marungu	1,800,000.00			1,800,000		1,800,000	
10.3 Rukanga Assistant Chief's Office - Marungu	1,800,000.00			1,800,000		1,800,000	
10.4 Mraru Assistant Chief's Office - Ndome	1,800,000.00			1,800,000		1,800,000	
10.5 Kasighau Assistant Chief's office - Makwasinyi	500,000.00			500,000	500,000	-	
10.6 Maungu Chief's office - Maungu	500,000.00			500,000		500,000	
10.7 Nyangala Assistant County Commissioner office - Buguta	5,500,000.00			5,500,000	5,500,000	-	
10.8 Maungu Police Station - Maungu	6,500,000.00			6,500,000	6,500,000	-	
10.9 Wongonyi chief office		1,800,000		1,800,000	1,800,000	-	
11.0 Acquisition of assets				-	-	-	
11.1 Motor Vehicles (including motorbikes)				-	-	-	
11.2 Construction of CDF office				-	-	-	
11.3 Purchase of furniture and equipment				-	-	-	
11.4 Purchase of computers				-	-	-	
11.5 Purchase of land				-	-	-	
12.0 Others				-	-	-	
12.1 Strategic Plan		873,915		873,915	504,000	369,915	
12.2 Innovation Hub				-	-	-	
12.2				-	-	-	
Funds pending approval**		163,500		163,500		163,500	
Total	137,321,379	3,749,728	69,367,724	210,438,832	144,474,078	65,964,754	

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

Voi Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

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.

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.

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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.

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.

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.

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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.

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2021 for the period 1st July 2020 to 30th June 2021 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 2021.

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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.

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XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO	B 047227		54,403,876
AIE NO	B 047163		650,000
AIE NO	B 041239		4,000,000
AIE NO	B 104178		15,000,000
AIE NO	B 096514		15,000,000
AIE NO	B 047823		18,000,000
AIE NO	B 096650		16,000,000
AIE NO	A823742	20,000,000	
AIE NO	B 104757	35,000,000	
AIE NO	B 132070	6,000,000	
AIE NO	B 124688	9,000,000	
AIE NO	B 128309	6,900,000	
AIE NO	B 119716	12,000,000	
AIE NO	B 126032	12,000,000	
AIE NO	B 126324	7,000,000	
AIE NO	B 142363	6,000,000	
AIE NO	B 140763	12,000,000	
AIE NO	B 124880	14,367,724	
AIE NO	B 119677	8,500,000	
AIE NO	B 105119	12,600,000	
TOTAL		161,367,724	123,053,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	163,500	79,000
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	163,500	79,000

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,370,745	2,959,150
Basic wages of casual labour		260,000
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	1,000,724
Other personnel payments NHIF.	101,650	89,600
Employer Contributions Compulsory national social security schemes	248,268	229,410
Total	3,720,663	4,538,884

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	1,431,580	1,174,539
Electricity	51,870	48,889
Water & sewerage charges	256,270	364,300
Office rent		-
Communication, supplies and services	909,450	-
Domestic travel and subsistence	435,800	1,032,200
Printing, advertising and information supplies & services	475,500	-
Rentals of produced assets	580,000	-
Training expenses	1,868,500	-
Hospitality supplies and services	894,200	-
Other committee expenses	560,000	-
Committee allowance	2,479,400	4,213,000
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services	706,300	-
Fuel , oil & lubricants	500,000	100,000
Other operating expenses	714,500	-
Bank service commission and charges	30,000	34,424
Other Operating Expenses	572,900	-
Security operations	360,000	447,000
Routine maintenance - vehicles and other transport equipment	-	420,559
Routine maintenance- other assets		-
TOTAL	12,826,270	7,834,911

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	42,402,501	38,698,825
Transfers to secondary schools (see attached list)	38,800,000	21,036,154
Transfers to tertiary institutions (see attached list)	6,000,000	15,415,596
TOTAL	87,202,501	75,150,575

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	16,018,850	6,182,500
Bursary – tertiary institutions (see attached list)	3,192,000	2,726,270
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security projects (see attached list)	16,100,000	16,600,000
Sports projects (see attached list)	1,988,342	2,180,877
Environment projects (see attached list)	-	4,040,000
Emergency projects (see attached list)	2,921,452	671,600
Other Projects (see attached list)		
Total	40,220,644	32,401,247

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	4,523,692
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	-	546,400
Purchase of ICT Equipment, Software and Other ICT Assets	-	1,067,200
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	6,137,292

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	504,000	979,379
ICT Hub	-	1,169,256
		-
	504,000	2,148,635

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Kenya Commercial Bank, VOI Branch. no.1104887819</i>	20,643,374	3,586,228
	-	-
	-	-
Total	20,643,374	3,586,228
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

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>Name of Officer</i>	<i>dd/mm/yy</i>	-	-	-
		-	-	-
		-	-	-
		-	-	-
Total		-	-	-

12A. RETENTION

	2020-2021	2019-2020
	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

	2020-2021	2019-2020
	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	-	-

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13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	3,586,228	8,664,896
Cash in hand	-	-
Imprest	-	-
Total	3,586,228	8,664,896

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2020-2021	2019-2020
	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 Payable D= A+B-C	-	-

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16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020-2021	2019-2020
	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 receivables D= A+B-C	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	1,733,027	848,833
Others (<i>specify</i>)	-	-
	1,733,027	848,833

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	688,137	369,915
Use of goods and services	619,661	1,978,959
Amounts due to other Government entities (see attached list)	30,096,672	38,913,272
Amounts due to other grants and other transfers (see attached list)	34,394,369	31,611,534
Acquisition of assets		
Others (<i>specify</i>)	165,915	79,000
Funds pending approval	-	-
	65,964,754	72,952,680

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17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	59,887,218	57,094,548
		-
	59,887,218	57,094,548

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2020 d=a-c	Comments
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. Real Guard Security	30,000				
11.					
12.					
Sub-Total	30,000				
Grand Total	30,000				

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name B334:F348	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
DANIEL KWANYA	ACCOUNTS ASSISTANT	Aug-19	215,112	
SAPHAT M MWAVALA	CLERK OF WORKS	Nov-19	168,516	
EVANS AMUZI	RECORDS MANAGEMENT OFFICER	Aug-19	159,030	
MARTIN MWAMBI	ICT OFFICER	Aug-19	215,112	
MAUREEN W. MWABILI	SUPPORT OFFICER	Jul-18	188,515	
AGNES W NDIRANGU	FIELD COORDINATOR	Jul-18	323,640	
GIBRAN D. MWASI	GROUPS MAN	Jul-18	131,052	
MARTHA W. NGANGA	SUPPORT OFFICER	Feb-19	105,570	
JOSELINE MKOJI	DRIVER	Jun-19	129,363	
NANCY MONJE	LIASON OFFICER	Jul-20	97,118	
Sub-Total				
Grand Total			1,733,027	

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		688,137	369,915	
Use of goods & services		456,161	1,978,959	
Amounts due to other Government entities			-	
Transfers to primary schools		27,896,672	5,963,094	
Transfers to secondary schools		2,200,000	31,100,000	
Transfers to tertiary institutions			513,272	
Sub-Total		31,240,970	41,262,146	
Amounts due to other grants and other transfers				
Bursary-Secondary schools		10,218,404	16,006,389	
Bursary-Tertiary institutions		9,808,000	5,963,094	
Environment project		2,400,000		
Other projects				
Emergency projects		3,656,307	5,842,052	
Security projects		5,900,000	1,800,000	
Sports projects		2,411,658	2,000,000	
Sub-Total		34,394,369	31,611,535	
Acquisition of assets				
Others (specify)				
AIA (Not Approved)		163,500.00	79,000	
strategic plan		165,915.00		
Sub-Total		329,415.00		
Funds pending approval				
Grand Total		65,964,754	72,952,680	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				-
Buildings and structures	19,354,889	1,435,849		20,790,738
Transport equipment	6,000,000			6,000,000
Office equipment, furniture and fittings	2,048,956			2,048,956
ICT Equipment, Software and Other ICT Assets	1,033,760			1,033,760
Other Machinery and Equipment				-
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	28,437,605	1,435,849		29,873,454

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	CO-OPERATIVE BANK	Account number	Bank Balance as at 30.6.2021	Bank Balance as at 30.6.2020
Jack Mwashimba Sec Sch		01139221800201	1,967	39,966
Kaloleni Girls Sec Sch		01139222686400	209,548	209,186
Ndile primary school		01139220337401	4,149	4,149
Priscillah Primary School		01139220497301	142,138	
PMC	EQUITY BANK	Account number	Bank Balance as at 30.6.2021	Bank Balance as at 30.6.2020
Allan Mjomba Boys Sec Sch		0790262032763	60,504	60,503
Bungule Primary Sch		0790278726757	401,629	1,722,526
Kalambe Primary Sch		0790277744598	1,118	1,118
Kale Primary Schol		0790277792945	3,223	
Kasigau Chiefs Office		0790271933776	640	
Kasigau Technical School		0790271241508	486,691	
Kirutai Primary Sch		0790278830099	173,847	266,707
Marungu Chiefs Office		0790272818450	10,037	
Maungu Police Station Cdf Account		0790279578329	8,733,454	5,500,000
Mbololo Social Hall		0790261351583	163,032	163,032
Mchanga Primary		0790265053132	72,887	1,080
Mlundinyi Primary School		0790264002096	206,827	206,826
Mrangiri School		0790277735585	59,795	1,266,685
Mwakingali Primary Sch		0790277723838	5,316	2,734,655
Mwambani Primary Sch		0790266921320	42,942	
New Marungu Sec School		0790271160663	185,466	312,117
Ore Primary Sch		0790264683803	571	571
Sagalla International Talent Academy		0790278992078	19,344	19,344
Tanzania Bondeni Primary School		0790268817911	2,522,316	
Voi Chiefs Office		0790265403720	1,305	1,305
Wangala Primary School		0790265054167	734	74,034
Wray Pri School		0790277799901	107,602	1,620,603
ZungulukaniPriSch		0790294494930	19,278	150,454
PMC	KCB BANK	Account number	Bank Balance as at 30.6.2021	Bank Balance as at 30.6.2020

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Boniface Mganga Primary School	1267952474	155,558	1,797,830
Buguta Secondary Sch	1144535816	-	
CdfVoi Environment Project	1233194704	40,313	40,439
GedionMosi Primary School	1274596343	675	200
Ghanzi Primary School	1104444763	-	127,647
Ghazi Assitant Chief	1256238988	20,971	
Ghazi Primary School	1104444763	7,466	500,631
Itinyi Primary School	1270973487	-	
Jack Mwashimba Sec School	1275081924		1,000
John Mark Mwanjumwa Sec School	1274161142	7,992	3,000,000
Kalela Primary School	1110616422	230,832	
Kaloleni Secondary School	1280486406	194,812	
Kasigau Assistant Chiefs Office	1271193825	614,388	1,545,752
Kirindinyi Primary School	1202640532	-	
Kizumanzi Sec Sch	1104670003	-	10,392
Manyani Primary School	1133453090	4,400,903	
Marasi Primary School	1175837709	2,200,833	2,450,560
Marungu Primary School	1121108466		61
Marungu Primary School	1121108466	-	
Mbulia Primary	1199001708	749,220	3,535,639
Miasenyi Sec Sch	1128294656	1,350	156,476
Mkwachunyi Primary School	1240282443	1,361	1,487
Mlundinyi Primary School	1210343037	3,101,752	992,326
Moi High School	1108056717	4,334	4,459
Mwachunyi Primary School	1240282443	1,235	
Mwaghogho Secondary School	1104853647	2,712,672	
Mwakajo Primary School	1210582538	124,523	124,775
Mwakichuchu Sec School	1109795076	854,455	2,515,136
Mwakiki Primary school	1275241689	950	
Mwakitawa Sec School	1104325225	966,266	2,708,598
Mwambiti Primary School	1268251542	89,836	89,962
Mwambiti Sec School	1114490873	12,684	13,875
Mwangea Sec School	1204009406	1,005	2,196

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MwanyamboPriSch	1109684266	10,082,845	3,000,008
Ndara Assistant Chief Office	1272510360	1,500	301,253
Ndii Primary School	1210343037		
Ndile Primary School	1274871379	1,133	
Ndome Primary School	1158664966		
Our Lady Of Perpetual succour	1162762144	37,591	36
Sagalla Primary School	1273693272	443	2,398,975
Tausa Assistant County Comm Office	1269337254		5,500,000
Voi Primary School	1197991697	9,240,195	30,624
Imani Primary School	1206395273	1,129	70,011
Kambito Primary School	1211204650	1,159	1,285
KMTC Moi Hospital	1198527579	9,596,334	6,996,178
Mlondo Primary School	1211151484		
Msharinyi Primary School	1209650371	1,668	1,001,029
Ngolia Chiefs Camp	1200045084	2,778	1,876,607
Sasenyi Primary School	1209655861	3,862	250,117
Sowa primary school	1210467720	112,857	1,264,273
Tausa Primary School	1208468537	7,303	429,485
Voi Community Library	1199597570	193,917	365
Wongonyi Assistant Chief Office	1280805129	469,759	
Wongonyi Primary School	1197991697		
TOTAL		59,887,218	57,094,548

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	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/ NGCD F/ VOI/ 2016/ 2017/ (2)	i) Misstated Financial statements	The financial statements were revised and all cross casting and casting errors were corrected.	Mr Javan Mwandawiro	Resolved	August 2018
	ii) Unaccounted for supply of stationary.	The stores ledger were availed and all delivery and receipt.	Mr Evan Amuzi. Records Officer.	Resolved	August 2018
	iii) Bank reconciliations, payments in cash book not in bank statement	All stale cheques were replaced and some reversed in the cashbook. The cash book has been updated	Mr Javan Mwandawiro	Resolved	August 2018
	iv) PMCs bank account balances not disclosed	The omitted project account balance were availed	Mr Javan Mwandawiro	Resolved	August 2018
	v) Unsupported expenditures	Bill of quantities and minutes, bank statements available.	Mr Javan Mwandawiro	Resolved	August, 2018
	vi) Budget underutilisation	Under expenditure of budgeted items resolved	Mr Javan Mwandawiro	Resolved	August, 2018
	vii) Un presented cheques	All project cheques have been presented and stale bursary cheques replaced	Mr Javan Mwandawiro	Resolved	August, 2018

