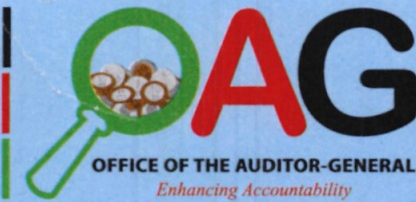


REPUBLIC OF KENYA



PARLIAMENT
OF KENYA
LIBRARY

REPORT

DATE: 11 FEB 2026

DAY.
Wednesday

TABLED
BY:
OF

Hon (Dr) Robert Lukosa,
on behalf of Leader of Majority
House

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
MWEA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2025



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MWEA CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

Transitional IPSAS Financial Statements /Prepared in accordance with the Accrual Basis of Accounting Method Under International Public Sector Accounting Standards (IPSAS)

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

| | |
|---------|---|
| AIE | Authority to Incur Expenditure |
| AC | Audit Committee |
| DCC | Deputy County Commissioner |
| IPSAS | International Public Sector Accounting Standards. |
| FAM | Fund Account Manager |
| NG-CDFB | National Government Constituencies Development Fund Board |
| NG-CDF | National Government Constituencies Development Fund |
| NG-CDFC | National Government Constituency Development Fund Committee |
| NSCA | National Sub-County Accountant |
| PFM | Public Finance Management |
| PMCs | Project Management Committees |
| PWD | Persons with Disability |
| FY | Financial Year |

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 (amended 2023). The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;

- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

1. Transparency and Accountability
2. Professionalism and Integrity
3. Commitment and Teamwork
4. Neutrality and Objectivity
5. Timeliness and Excellence
6. Advocacy for Citizen Participation

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

| No | Designation | Name |
|----|--------------------------------|-----------------------|
| 1. | AIE holder | ISAAC K WAMUGUNDA |
| 2. | National Sub-County Accountant | LYDIA W NJERU |
| 3. | Chairman NGCDFC | GEOFFREY G GATUMBI |
| 4. | Member NGCDFC | CATHERINE W NJAATHARA |

(c) Fiduciary Oversight Arrangements

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

(d) NGCDF MWEA Constituency Headquarters

Mwea East DCC's Compound
Tebere- Gathigiriri Road
Wang'uru KENYA.

(e) NGCDF MWEA Constituency Contacts

P.O. Box 99 Wang'uru
Telephone: (254) 721552292
E-mail: NGCDFmwea@gmail.com
Website: www.go.ke

(f) NGCDF Mwea Constituency Bankers

1. EQUITY BANK LTD
Mwea Branch
2. KCB BANK
Mwea Branch
3. KCB BANK, EQUITY BANK AND SIDIAN BANK
Mwea Branch

(g) Independent Auditor





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

(h) Principal Legal Adviser

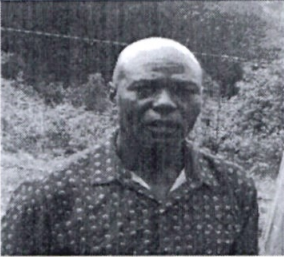



The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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3. NGCDF Committee

| NAME | KEY ACADEMIC AND PROFESSIONAL QUALIFICATION | WORK EXPERIENCE |
|---|---|------------------|
|  GEOFFREY GATUMBI Chairman | KCSE CERTIFICATE 24/10/1976 | COMMITTEE MEMBER |
|  MARGARET GICHOBI | KCSE CERTIFICATE 5/2/1987 | COMMITTEE MEMBER |
|  FELISTA WAMBUI | KCSE CERTIFICATE 25/8/1998 | COMMITTEE MEMBER |
|  CHRISTINE WAWIRA PLWD representative | KCSE CERTIFICATE 12/8/1983 | COMMITTEE MEMBER |

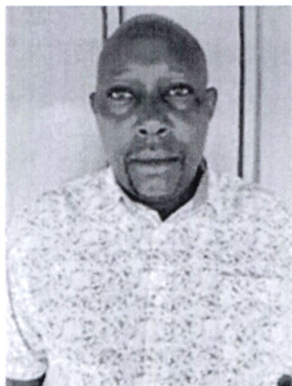
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| | | |
|---|-----------------------------------|----------------------|
|  JOHN MBIRUA | KCSE CERTIFICATE 1/1/1970 | COMMITTEE MEMBER |
|  DENNIS MUCIIMI | KCSE CERTIFICATE 31/6/1993 | COMMITTEE MEMBER |
|  JOSEPH MURIUKI Co-opted member | KCSE CERTIFICATE 16/7/1968 | COMMITTEE MEMBER |
|  CATHERINE NJAATHARA | KCSE CERTIFICATE 1971 | COMMITTEE MEMBER |
|  ISAAC WAMUGUNDA | MASTERS IN FINANCE 1/1/1976 | FUND ACCOUNT MANAGER |

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| | | |
|--|--------------------------------------|-------------------------------|
|  FRED O AYIEKO | DEGREE IN GOVERNMENT 11/7/1967 | DEPUTY COUNTY COMMISSIONER |
|--|--------------------------------------|-------------------------------|

4. NG-CDFC Chairman’s Report



Geoffrey Githitu Gatumbi

INTRODUCTION

Mwea Constituency consists of two Sub-Counties namely Mwea East and Mwea West. The current population is slightly above 250,000 (Two hundred and fifty thousand) and a voting population of approximately 130,000 (one hundred and thirty thousand) voters.

The economic background of Mwea is rice farming and processing. Mwea population is growing very fast as a result of people coming to Mwea seeking labour in the rice fields and in the rice processing plants. During the financial year 2024/2025 the Mwea NGCDF total budget was Ksh. 310,826,730. The amount disbursed by the board was Ksh. 194,569,866.00. The budget utilization difference was Ksh 98,259,679. This represents a utilization of fund of 69.98%. By closure of financial year 2024/2025 the board had not disbursed ksh 51,158,248. The failure of timely disbursement by the board has greatly affected the performance service delivery to the people of Mwea.

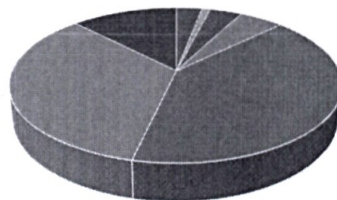
| Total budget | Actual expenditure | Utilization difference | Undisbursed funds |
|-----------------|--------------------|------------------------|-------------------|
| Ksh 310,826,730 | Ksh 212,921,216 | Ksh 98,259,679 | Ksh 51,158,248 |
| | | | |

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| Description | Employees compensation | Committee allowances | Use of good and services | Emergency | Bursaries | Transfer to government units | Other grants | Total |
|-------------|------------------------|----------------------|--------------------------|------------|------------|------------------------------|---------------|-------------|
| Amount(ksh) | 4,998,931 | 2,036,620 | 9,105,511 | 10,600,000 | 84,413,254 | 78,238,919.00 | 23,527,981.00 | 212,921,216 |
| | | | | | | | | |

Actual expenditure for financial year 2024/2025

Actual expenditure for financial year 2024/2025



- Employees compensation
- Committee allowances
- Use of good and services
- Emergency
- Bursaries
- Transfer to government units
- Other grants

EMERGING ISSUES

In the recent past there has been an influx of people seeking casual labour in the rice field and the rice processing plants this has increased dramatically in the recent period. The increased number of people is putting pressure on the limited resource of the MWEA NGCDF. There's need for addition of financial resources due to the rising population and so as to be able to make an impact in the two sub-counties i.e., Mwea east and Mwea west. Education sector is most affected as the population increases it becoming very difficult to sponsor needy student through the bursary programs, thus the need for more financial resources. Also, there is need to construct more classrooms and security centres to accommodate the rapidly growing population.

MWEA NGCDF ACHIEVEMENTS.

Mwea NGCDF has gone a milestone in enhancing education sector by providing safe and secure learning environment and also providing security facilities. Mwea NGCDF has also constructed a jitume huduma hub which comprises of a huduma hub and a digital hub bringing closer government services while also providing youths with an accessible digital service. These undertaking are meant to curb drug abuse such as alcoholism, chewing of khat “miraa” and others among the youths in Mwea which is becoming scourge and there is need for all players to come together and stop it. Some of the projects that the Mwea NGCDF undertook during this financial year include but not limited to;



A classroom at Ndorome primary school

Implementation challenges and recommended way forward

1. Delayed disbursement of fund- this is one of the major challenges facing the implementation of projects. Delay of fund disbursement greatly affects the project implementation schedule to great extent.
It our humble request for the NG-CDF board to be disbursing fund at the right time. This will help achieve our objective in timely and cost-effective manner.
2. Conflict of interest by PMC members- In some isolated incidences PMC members have conflict of interest and may try to influence the implementation of project for personal gains.
This problem is usually minimized by selecting people of integrity from the society.
3. Bills of quantities- At times it becomes very difficult to access bills of quantities from the public works dues lack of resources or conflict of interest from work officers.
We are as NGCDF are including the cost of production of bill of quantities in the budgeting stage and also including the public works at that stage to ensure the projects estimates matches their current costs.
4. Limited resources- Mwea is a constituency with a huge population. The resources available are limited to make a significant change to majority of the population. We have so many schools both secondary and primary school and it became impossible to cater for all their demands.
We continue to request for resource sharing according to population rather than the land size through the proper channels however, as for now we manage the minimal resources available by giving priority to the most urgent matters.



.....
Name **Geoffrey Gatumbi**
Chairman NGCDF Committee

5. Statement of Performance Against Predetermined Objectives for FY2024/25

Introduction

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

The key development objectives of the *NGCDF Mwea Constituency 2024-2025* plan are to:

1. To build 30 class this year and to fund needy student to retain them in school
2. To build 10 police station and chief camps
3. Promote environment conservation and engage in climate change discussions
4. To prevent disaster and return to normalcy
5. To attract and retain qualified personnel

Progress on the attainment of Strategic development objectives

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

| Sector | Objective | Outcome | Indicator | Performance |
|-----------|--|--|--|---|
| Education | To build 30 classes this year | Increased classes to accommodate more learners | Timely disbursement of funds and expediency in Utilization | In FY 2024/20245 -We have completed several classrooms to provide learners with proper and decent places of learning. |
| | To fund needy student to retain them in school | Achievement of education goal for student from poor background | Increased transition from primary to secondary education and institutions of higher learning including TVETS | Issued bursary to needy students to the tune of ksh 84,413,254 at an average of 5,000 per students which is approximately |

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| | | | | |
|------------------|---|---|--|---|
| | | | | 16,500 students. |
| Security | To build 10 police station and chief camps | Improved security infrastructure | Improved security in all 8 wards of Mwea constituency | Several chief's and assistant chief's offices were completed and other necessary infrastructure to increase access to security and administrative services. |
| Environment | Promote environment conservation and engage in climate change discussions | Conservation of environment | Improved engagement of schools and society in the environmental conservation efforts | Trees planting |
| Emergency | To prevent disaster and return to normalcy | Less occurrence of preventable disaster | No casualties affected by preventable disaster | Immediate stoppage of disaster |
| Employee welfare | To attract and retain qualified personnel | Competence in service delivery | Calibre of employee recruited and qualification | Efficient and effective service delivery |

6. Governance Statement

Mwea NGCDF is governed by the NGCDF act 2015. We have a NGCDF committee in place. members are appointed through an advert placed in public domain where members of public are invited to apply. The NGCDF committees is composed of eight members and two members from the national government. From the NGCDF members there are allocated to small sub-committee includes: the bursary subcommittee which is responsible all matters involving bursary, the second subcommittee is the tendering sub-committee responsible for all tendering related matters, the third sub-committee is called the roads tendering committee which works closely with Kera on matters relating to rural roads, the fourth sub-committee is the infrastructures committee responsible for ensuring all construction are done as par the Bills of Quantities. The fifth and final committee is the complaint and corruption which deals with matters of corruption and integrity. Committee are usually composed of two NG-CDFC members and three respectable members from the society. The NGCDFC consist of ten members namely

1. Geoffrey G. Gatumbi- chairman
2. Fred Ayieko – DCC
3. Isaac K. Wamugunda- FAM
4. Catherine Njathara- Member
5. Margret GICHOBBI-Member (Adult female)
6. Felista Wambui-Member (youth female)
7. Denis Murimi-Member (youth male)
8. John Mbirua-Member (Adult male)
9. Joseph Wachira-Member (co-opted)
10. Christine Mithamo-Member (PWD)

Process of Appointment of committee members

- I. For a Person Living with Disability, the Fund Account Manager shall write to a registered group representing persons with disabilities in the constituency requesting for nomination of one person with disability to sit in the NG-CDF committee. The nominating organization shall be required to provide specific description of the kind of disability to enable the board and NG-CDF Committee to plan for necessary support to facilitate full participation of the nominee in various activities of the fund.
- II. Invite applications form interested and Qualified members of the public for appointment to the Constituency Committee. The invitation shall be widely publicized to reach all parts of the constituency.
- III. The selection panel consider the applications and select six suitable persons taking into account age, gender, special interest groups and regional balance.
- IV. Submit the list of seven nominees (six recommended by the selection panel, one nominated by registered group representing persons with disabilities in the constituency office) to the Board within seven days of the selection process.

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- V. In addition to the seven members, the selection panel shall further consider and submit a suitable person, proposed for co-option to the committee, pursuant to section 43(2)(g) of the Act. For avoidance of doubt, such a person must be a holder of Kenya Certificate of Secondary Education
- VI. Ensure the original report of the Selection Panel duly signed by all members of the Panel, original letter from the Constituency Office Manager forwarding two nominees to the NG-CDF Committee selection panel one being of either gender, original letter and copies of minutes of the meeting of the body nominating person with disability to NG-CDF Committee, copies of National Identity Cards of all the nominees (certified as true copy of the original by the local authorities i.e. chief or assistant chief), the long listing and shortlisting criteria, and three colour passport-size photographs of each of the respective nominees attached to the list submitted to the Board.
- VII. After appointment of members of the NG-CDF Committee through publication in the Kenya Gazette the parliament, the Deputy County Commissioner (or in his/her absence) the Fund Account Manager shall convene the first meeting of the NG-CDF Committee during which the members will elect the Chairman and the Secretary.
- VIII. The Fund Account Manager will then submit to the Board the names of the elected Chairman and Secretary, attaching a certified copy of form four certificates and the academic certificate for the highest level of education attained and the minutes of the NG-CDF Committee meeting that approved the appointments.

Tenure

The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

Removal of NGCDFC member

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

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

The members of a Constituency Committee may remove a member in accordance with section 43 (13) and (14) of the Act upon Conflict / complaint against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint referred to shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in

accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If, at a meeting held pursuant to above paragraph, members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under above. The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition to the written response required, elect to be heard orally, and a Constituency Committee may hear such a member. The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter. The Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. Kenya Subsidiary Legislation, 2016 If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available. A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The communication to the Board under above paragraph shall include duly executed proceedings, together with all the supporting documents. The Board shall, within thirty days after receipt of the communication, consider the matter and issue a final declaration which shall be binding on all parties.

The Roles & functions of a Constituency Committee

- i. To consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency.
- ii. To ensure that project proposals submitted to the NGCDF Board include detailed budget proposals, procurement plans and work plans.
- iii. To rank projects proposals in order of priority while ensuring that on-going projects take precedence.
- iv. To ensure that all projects receive adequate funding and are completed within three years.
- v. To consult with relevant government departments to ensure that cost estimates for projects are realistic.
- vi. Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.
- vii. To build the capacity of project management committees (PMC) and sensitize the community on the operations of National Government Constituency Development Fund.

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- viii. viii) To ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board.
- ix. To monitor implementation of projects in accordance with the monitoring and evaluation framework prescribed by the NGCDF Board.
- x. To ensure that project reports are prepared and submitted to the NGCDF Board.
- xi. To ensure formation of project management committees, opening of project accounts, project implementation and closure of projects.
- xii. Approve payments related to NGCDF.

Date of gazettment of each member

| NO. | NAME | CATEGORY | date of gazzettment |
|------------|-----------------------------|--|----------------------------|
| 1. | JOHN MBIRUA KARIUKI | Male Adult Representative | 5/3/2025 |
| 2. | GEOFFREY GITHITU GATUMBI | Male Adult Representative | 5/3/2025 |
| 3. | DENNIS MURIMI MUCIIMI | Male Youth Representative | 5/3/2025 |
| 4. | MAR4GARET WAIRIMU GICHOB | Female Adult Representative | 5/3/2025 |
| 5. | CATHERINE WANJIKU NJAATHARA | Female Adult Representative | 5/3/2025 |
| 6. | FELISTA WAMBUI NDEGWA | Female Youth Representative | 5/3/2025 |
| 7. | CHRISTINE WAWIRA MITHAMO | Representative of Persons Living with Disability | 5/3/2025 |
| 6. | JOSEPH WACHIRA MURIUKI | Co-opted | 14/4/2025 |

1. Training and Induction: upon appointment the committee undergoes an ignition induction facilitated by the NGCDFB. After the initial induction, NG-CDF committee members might be provided with continuous training opportunities to stay updated on changes in policies, regulations, and best practices.
2. Meeting: Members are required to hold at least 24 meetings per year i.e., twice per month
3. Policy on conflict of interest: This will require Committee members who have a conflict of interest to excuse themselves from discussion and any voting associated with those measures.

4. Member's remuneration: Chairperson is given an allowance of Ksh 7,000 per sitting while the rest earn Ksh 5,000 each.
5. Succession plan: Upon expiry of a tenure a new Committee is appointed, to ensure smooth transition the Officer of the Board i.e., FAM liaison with the DCC shall facilitate smooth transitioning. The FAM shall prepare a handover report on behalf of the outgoing Committee duly signed by the Chairperson, Secretary and FAM.
6. Ethics and conduct: Committee members are required to be resident voter with no prior involvement in corruption. And they are also required to maintain these standards while in office.
7. Risk management: The FAM is required to be the custodian of constituency records and equipment. He also acts as an advisor to constituency committee on matters regarding the running of the NGCDF to ensure smooth flow of things

7. Management Discussion and Analysis

Over the past five 5 years (FY 2020/2021 – 2024/2025), NGCDF allocations have increased significantly from 137,088,871.3 to 206,358,248. This has in turn lead to an increase in numbers of projects covered each year.

operational and financial achievements

1. Education

There has been an increase in the no classrooms constructed, ablution blocks and bursaries issued. This has encouraged an increase in student enrolment and retention capacity. Students from vulnerable backgrounds can now enjoy uninterrupted academic progress.

Examples of impactful education projects in the constituency in the last 5 years:



A storey building consisting of 8 classrooms at Wang'uru primary school

2. SECURITY

There has been a significant increase in security in the area due to the increased security structures in the area. Several chiefs/assistant chiefs, Police post /stations and other security structures have been constructed in the area over the past 5 years. This has led to a more secure constituency.

Examples of impactful security projects in the constituency in the last 5 years:



Mutithi division ACC's office

3. Climate change mitigation activities

For the last two years the NGCDFB has encouraged constituencies involvement in afforestation, reforestation and general involvement in activities that increase the tree coverage as per the presidential directive. Mwea NGCDF has participated in tree planting and installation of tanks in areas with minimal crop covers. This has greatly

helped with soil erosion and there will be likely climate change in future. Also, most of the trees planted are fruit bearing trees to increase food production in the constituency.

Example:



Hass avocado planting at Karira primary school.

4. Digital infrastructure

Currently in Mwea constituency there an ongoing Jitume huduma hub which upon its completion will bring closer government services and also offer a digital literacy facility in the area. This is expected to decrease idleness among the youth by encouraging creativity and hence lowering drug abuse in the region.

Example:



Ongoing construction of Wang'uru Jitume Huduma hub

5. Electricity

In the last two years Mwea NGCDF has partnered with Rural Electrification and Renewable Energy Corporation (REREC) to increase power connection in the areas without electricity. This has seen several homesteads receiving power supply has increasing economic developments and increasing security in the areas.

6. Emergency

The continuous existence of the emergency fund has ensured continuity of operations in case of occurrence of an unforeseen disaster.

Compliance with statutory requirements

1. Mwea NGCDF adheres to all ceiling roofs set out by NGCDF.
2. We ensure timely filling of statutory deductions i.e., National Social Security Fund, Social Health Insurance Fund and Kenya Revenue Authority.
3. Retentions are held and also the 5% administration fee for all the projects is set aside.
4. We set the annual budget as per our allocations

Challenges

1. Delays and Budget underspending: Late disbursement of fund by the NGCDFB often disrupt planning and timely project execution and reducing impact of funds intended for grassroots development.
2. Conflict of interest: The number of project proposals surpasses the funds available and whereas the NGCDF Committee tries to establish urgency the members of the postponed projects may feel left out leading to disagreements
3. Inadequacy of funds: While we appreciate the continuous increase in the funds, we are yet to get to an optimal position in terms of funds available and projects presented.
4. Incomplete records: Often we do not receive most of the acknowledgement receipts from the institutions receiving bursary rendering our records incomplete.

Recommendations

1. We continue to humbly request the NGCDFB to be disbursing funds in time.
2. We undertake the most urgent projects first and keep on sensitizing the community on how the fund works
3. We remain hopeful that with the gradual increase of funds we shall arrive to a place where the funds match the request.
4. There talks in place between Mwea NGCDF and bursary stakeholders to ensure we receive all the acknowledgement receipts



Name *ISAAC WAMUCUNDA*
Fund Account Manager

8. Environmental and Sustainability Reporting

1. Sustainability strategy and profile -

To ensure the sustainability of Mwea Constituency, the committee funds the following key sectors with the following sustainable priorities.

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

2. Environmental performance

MWEA 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.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. Mwea constituency invests in capacity-building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross-cutting issues.

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

4. Marketplace practices-

Mwea Constituency is committed to fair and ethical market practices.

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

We are also committed to healthy relations with our suppliers, which are enhanced through organized sensitization forums on the procurement legal framework and ethical subject matters. We are dedicated to 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 practices, including cordial Supply chain and supplier relations, by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests.

5. Community Engagements-

Mwea Constituency has endeavored to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through community projects.

Public Participation in Project Identification, Implementation, and Monitoring

Mwea Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, considering the

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

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

Public Awareness

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

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



.....
Name *ISAAC WAMUCUNDAT*
Fund Account Manager.

9. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Mwea Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; Designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; Safeguarding the assets of the entity; Selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Mwea Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Mwea 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.

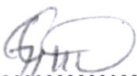
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The Accounting Officer in charge of the NGCDF Mwea Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds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

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

Approval of the financial statements

The NGCDF- Mwea Constituency financial statements were approved and signed by the Accounting Officer on 1st Dec 2025.



.....
Name: Geoffrey Githumbi
Chairman – NGCDF Committee



.....
Name: ISAAC WAINAINA
Fund Account Manager

REPUBLIC OF KENYA

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HEADQUARTERS
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NAIROBI

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

PREAMBLE

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

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

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

The three parts of the report 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 transitional IPSAS financial statements of National Government Constituencies Development Fund - Mwea Constituency set out on pages

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

1 to 91, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1.0 Unsupported and Idle Projects Management Committee (PMC) Balances

The statement of financial position and as reflects Kshs.47,101,432 in respect to cash and cash equivalents as disclosed under Note 19. Included in this balance is Kshs.7,698,014 in respect to PMCs accounts balances. However, cashbooks and bank reconciliation statements in support of the balances were not provided for audit review. In addition, included in the amount are balances totalling Kshs.1,201,636 held in project management Committee accounts for completed projects for more than a year. The balances were not returned to the NG-CDF Accounts as required.

In the circumstances, the accuracy, completeness and validity of the Project Management Committee bank amount of Kshs.7,698,014 could not be confirmed.

2.0 Unsupported disbursement of bursary and Payments

The statement of financial performance reflects amount of Kshs.106,481,700 being other grants and transfers actual expenditure as disclosed in Note 14. Included in the amount is Kshs.52,801,674, Kshs.25,649,855, Kshs.975,225 and Kshs.4,986,500 for bursaries to secondary schools, tertiary institutions, special schools and education support programmes respectively. However, examination of the support documents revealed that, the Fund did not effectively account for the bursary payments since acknowledgement of receipt of funds and confirmation that the amounts were credited to the school or college accounts for the targeted beneficiaries had variances as below.

| Bursaries | Amount Disbursed Kshs. | Acknowledgement Received Kshs. | Non-Acknowledged Kshs. |
|---------------------------------|-------------------------------|---------------------------------------|-------------------------------|
| Bursary - Secondary Schools | 52,801,674 | 9,860,000 | 42,941,674 |
| Bursary - Tertiary Institutions | 25,649,855 | 6,075,000 | 19,574,855 |
| Total | 78,451,529 | 15,935,000 | 62,516,529 |
| Percentage | | | 80% |

Further, there was no evidence that the Fund committee conducted periodic monitoring and evaluation to the beneficiary institutions to confirm the effectiveness of bursaries programme.

In the circumstances, the accuracy, completeness and validity of the amount of Kshs.106,481,700 for other grants and transfers actual expenditure 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 - Mwea Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amount for the year ended 30 June, 2025 reflected final receipts budget of Kshs.310,826,730 against actual disbursements of Kshs.259,668,483 resulting into an under funding of Kshs.51,158,668,483. Out of Kshs.260,022,647 received only Kshs.212,921,216 was spent resulting into underutilized amount of Kshs.47,101,432. In addition, the amount of Kshs.47,101,432 respect of un-utilized funds as disclosed in Note 19 was not disbursed to the project Management committees.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters

described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Entity in 2024/2025 revealed that the following matters remained unresolved.

| | Financial Year | Audit Issue |
|---|-----------------------|--|
| 1 | 2023/2024 | Project Management Committee Accounts Balances |
| 2 | 2023/2024 | Budgetary Control and Performance |
| 3 | 2023/2024 | Management of Bursaries |
| 4 | 2023/2024 | Failure to maintain an Imprest Register |
| 5 | 2023/2024 | Incomplete Projects |

Other Information

The Management is responsible for the Other Information set out on page i to xxxi which comprise of Key Entity Information and Management, NGCF Committee, Management Team, Chairman's Statement, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors, Statement of management Responsibilities, Statement of Performance Against Predetermined Objectives. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I

confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Failure to Deduct Capacity Building Levy

Audit for the financial ended 30 June, 2025 reviewed a number of contracts was awarded and executed in various institutions within Mwea constituency. Sample of five signed and paid contracts amounting to Kshs.21,860,415.00 did not indicate any deduction of capacity building levy equivalent to 0.03% (Kshs.6,558.12) of the value of the signed contract contrary to Section 3(1) and (2) of the Public Procurement Capacity Building Levy Order, 2023 which states that there shall be paid a Levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes.

In the circumstances, Management was in breach of law.

2.0 Irregular Use of Restricted Tendering

Audit review of the statement of financial performance and the accompanying Note 16 revealed that the Fund incurred a total expenditure of Kshs.24,167,811 for the construction of a Digital Hub during the financial year under review. However, the following procurement irregularities were noted.

- i. The restricted tendering method was used instead of open tendering, contrary to Section 91(1) of the PPADA, 2015 as the tender advertisement was made only locally in markets, churches, and other public places instead of being placed in a widely circulated newspaper and the entity's website, as required by Regulation 9(1).
- ii. The audit review noted that an expenditure of Kshs.2,487,500 was incurred on Education Day expenses.
- iii. No appointment letters were availed for members of the Tender Opening Committee, Evaluation Committee, and Inspection and Acceptance Committee, contrary to Section 46(4) of the PPADA, 2015.

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

3.0 Irregularities in the Management of Human Resource

3.1 Engagement of Casual Workers Without Formal Contract and Non-Remittance of Statutory Deductions

Audit review of employee costs revealed that two casual workers were engaged by the Fund for a period exceeding three (3) months with monthly salary/wage of Kshs.15,000 each. However, no formal employment contracts were signed, and statutory deductions such as NHIF, and NSSF were neither deducted nor remitted as required by law.

3.2 Non-Compliance to the Law on Staff Ethnic Diversity

Audit review of employee records for the Fund noted that all staff members were drawn from a single dominant community, indicating lack of diversity in staff composition. This is contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which provides that no public establishment shall have more than one third (30%) of its staff from the same ethnic community.

3.3 Non-Compliance with Principles of Equal Opportunities for All

Examination of human resource documents for the year ended 30 June, 2025 indicated that the Fund had Seven (7) contracted members of staff. However, no persons living with disability has been employed by the Fund contrary to the provisions of part B.23 (2) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which sets a threshold of 5% of positions to be filled by persons with disability.

3.4 Non-Compliance with Chapter Six of the Constitution on Leadership and Integrity

Review of payroll and personnel records/files revealed that employee recruited during the year under review including older employees lacked documentation (Clearance from EACC, Certificate of good conduct, Clearance from HELB) to confirm compliance with the requirements of Chapter Six of the Constitution of Kenya, 2010 on leadership and integrity. Further, it contravenes CDF Board Circular Ref: CDF Board/Circulars/Vol.II/166 of June, 2013, which requires that all employees provide evidence of compliance with integrity and ethical standards prior to employment.

3.5 Reappointment Without Performance Appraisals

Audit review of personnel files established that the management does not carry out staff performance appraisals and staff are reappointed without the appraisal reports from the board contrary to Best Human Resource Management Practices which states that employee performance should be assessed regularly, and appraisal reports should form the basis for reappointment or renewal of contracts.

3.6 Staff Recruitment Without Vacancy Advertisement

Audit review of staff recruitment and placement records revealed that the Mwea NG-CDF Board recruited and placed staff member during the year under review. However, no evidence of vacancy advertisement was availed for audit verification indicating that the recruitment process may not have been open and competitive as required by the Public Service Commission (PSC) guidelines and the NG-CDF Human Resource Manual.

In the absence of supporting documentation for vacancy advertisement, the recruitment process could not be confirmed as transparent and compliant with applicable laws and regulations.

3.7 Non-Implementation of Salary Increment as Per Contract Terms

Audit examination of staff contracts and payroll records revealed that staff employed under Mwea National Government-Constituency Development Fund have been receiving

a constant salary since their engagement. No evidence of annual or periodic salary increments was noted, contrary to the terms of employment which stipulate that remuneration shall be guided by the approved salary scale providing for periodic increments. This indicates non-compliance with the agreed terms and conditions of service.

In the circumstances, Management was in breach of the Law and Management of human Resource best practices.

4.0 Project verification

Audit verification of 3 sampled projects carried implemented at a cost of Kshs.43,770,000 out in the month of October, 2025 made observations as summarized below.

| S/NO. | Project | Project Name | Contract Amount (Kshs.) | Status | Audit Verification Remarks |
|--------------|------------------------------------|--|-------------------------|--------------------------------------|--|
| 1 | Mutithi ACC`S Office | Proposed construction of Mutithi Acc`s office. | 1,700,000 | Project handed over- Not occupied | Completed as per contract Idle/ not occupied No documentation to confirm handover |
| 2 | Wang`uru Primary School | Proposed construction of a 1 storey building 8No. classrooms Supply of 80 desk | 19,200,000 400,000 | Project handed over. Occupied | Classes completed and in use However, desks have not been delivered contrary to signed contract |
| 3 | Wangu`ru HUDUMA JITUME Digital Hub | Proposed construction of a Huduma digital hub and Jitume centres. | 24,000,00 | Project not complete Not occupied | Ongoing |
| Total | | | 43,770,000 | | |

In the circumstances, the public did not get value for the Kshs.43,770,000 spent on the three (3) projects.

5. Non-Compliance with the Reporting Template

The financial statements presented for audit did not comply with the reporting template in the following areas;

- i. The cover page of the financial statements indicated that the financial statements were Transitional IPSAS financial statements / prepared in accordance with the accrual basis of accounting method under the International Public Sector Accounting Standards (IPSAS) instead of indicating one option that was adopted.

- ii. Note 2 to the financial statements under the statement of compliance and basis of preparation of financial statements did not indicate that these were transitional financial statements.
- iii. The statement of management responsibilities did not indicate that these are transitional financial statements.

In the circumstances, the financial statements did not comply with the reporting template as prescribed by the Public Sector Accounting Standards Board.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0 Failure to Maintain an Imprest Register

The financial statements reflects Kshs.9,105,511 in respect to use of goods and services as disclosed in Note 12. Included in this amount is Kshs.1,072,900 spent on domestic travel and subsistence. However, the management did not maintain an imprest register that should track the issued and surrendered imprest.

In the circumstances, the existence and effectiveness of the asset management system could not be confirmed.

2.0 Absence of Internal Control Policies and Framework

Audit review established that the Fund does not have a documented internal control framework or approved internal control policies to guide its financial and operational processes. As a result, key internal control areas such as authorization of payments, segregation of duties, asset management, staff recruitment, procurement, and record management lack formalized procedures or control guidelines.

In the circumstances, in the absence of an approved internal control framework and documented policies, limits accountability and consistency in operations, increasing the risk of control lapses and irregularities and environment at the Fund is considered weak.

3.0 IT internal Control Weakness

An interview with the Assistant Accountant at Mwea National Government Constituencies Development Fund (NG-CDF) revealed that the entity has not developed or implemented key Information Technology (IT) governance and control documents. Specifically, there is no IT Policy, IT Security Policy, IT Environmental Policy, IT Continuity Plan, or Disaster Recovery Plan. The entity also lacks an IT Strategic Plan and an IT Steering Committee to provide oversight on ICT operations. Additionally, it was noted that data relating to staff costs could not be provided due to loss of information resulting from a system crash, and the office does not maintain any information backups.

In the circumstances, the absence of formal IT policies, strategic direction, and data backup mechanisms indicates weak IT governance and exposes the entity to significant operational, financial, and data integrity risks.

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

Responsibilities of the Management and Constituency Development Fund Committee

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi


05 December, 2025

*National Government Constituencies Development Fund (NGCDF)
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11. Statement of Financial Performance for the Year Ended 30th June 2025

| | Note | Period ended June 2025 |
|---|------|------------------------|
| | | Kshs |
| Revenue from non-exchange transactions | | |
| Transfers from the NGCDF Board | 6 | 206,358,248 |
| Transfers from domestic and foreign partners | 7 | - |
| Revenue from exchange transactions | | |
| Finance income | 8 | - |
| Miscellaneous income | 9 | - |
| Total revenue | | 206,358,248 |
| Expenses | | |
| Employee costs | 10 | 5,462,015 |
| Committee expenses | 11 | 2,036,620 |
| Use of Goods and Services | 12 | 9,105,511 |
| Other Government Units Actual expenditure | 13 | 67,516,478 |
| Other Grants and Transfers Actual expenditure | 14 | 106,481,700 |
| Depreciation and amortization expense | 15 | - |
| Digital Hubs Expenses Actual expenditure | 16 | 24,167,811 |
| Total expenses | | 214,770,135 |
| Other gains/(losses) | | |
| Gain/Loss on Sale of Assets | 17 | - |
| Impairment loss | 18 | - |
| Surplus/(Deficit) for the year | | (8,411,887) |

The Constituency financial statements were approved by the NGCDFC on 17th DEC 2025 and signed by:


Chairman NG-CDF
Committee

Name: GEORGEY GUMBI


National Sub-County
Accountant

Name: LINDA W. NJIRU
ICPAK M/No: 18250


Fund Account Manager

Name: ISAAC WAMUKUWORA

National Government Constituencies Development Fund (NGCDF)
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12. Statement of Financial Position as at 30th June, 2025

| | Not e | Period as at June 2025 | Opening Statement 1st July 2024 |
|--|----------|---------------------------|------------------------------------|
| | | Kshs | Kshs |
| Assets | | | |
| Current Assets | | | |
| Cash And Cash Equivalents | 19 | 47,101,432 | 65,098,617 |
| Receivables from Exchange Transactions | 20 | - | - |
| Receivables from Non-Exchange Transactions | 21 | 51,158,248 | 39,369,866 |
| Prepayments | 22 | - | - |
| Total Current Assets | | 98,259,680 | 104,468,483 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 23 | - | - |
| Intangible Assets | 24 | - | - |
| Right-of-use assets | 25 | - | - |
| Total Non- Current Assets | | - | - |
| Total Assets (A) | | 98,259,680 | 104,468,483 |
| Liabilities | | | |
| Current Liabilities | | | |
| Trade and Other Payables | 26 | - | - |
| Third-Party Deposits | 27 | 1,740,000 | - |
| Lease Liabilities | 28 | - | - |
| Gratuity provision | 29 | 1,301,150 | 838,066 |
| Total Current Liabilities | | 3,041,150 | 838,066 |
| Non-Current Liabilities | | | |
| Lease Liabilities | 28 | - | - |
| Total Liabilities (B) | | 3,041,150 | 838,066 |
| Net Assets (A-B) | | 95,218,530 | 103,630,417 |
| Represented by: | | | |
| Revaluation Reserves | | 95,218,530 | 103,630,417 |
| Accumulated Surplus | | | |
| Total Net Assets | | 95,218,530 | 103,630,417 |

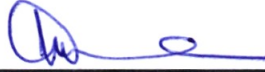
National Government Constituencies Development Fund (NGCDF)
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Annual Report and Financial Statements for The Year Ended June 30, 2025

The Constituency financial statements set out on pages 1 to 5 approved by NG CDFC on 15th Dec 2025 and signed by:



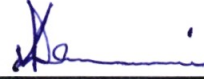
Chairman NG-CDF
Committee

Name: GEOFFREY GATUMBI



National Sub-County
Accountant

Name: LYDIA W. NJERU
ICPAK M/No: 18250



Fund Account Manager

Name: ISAAC WAMUNUNDU

National Government Constituencies Development Fund (NGCDF)
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13. Statement of Changes in Net Assets for the year ended 30 June 2025

| Description | Revaluation Reserves | Accumulated surplus/Deficit | Total |
|---|----------------------|-----------------------------|--------------------|
| | | Kshs | Kshs |
| Fund Balance as at 30 th June 2024 | 50,388,816 | | 50,388,816 |
| Adjustments | | | |
| Recognition of Assets | 54,079,667 | | 54,079,667 |
| Recognition of Liabilities | 838,066 | | 838,066 |
| As at July 1, 2024 | 103,630,417 | | 103,630,417 |
| | | | |
| Surplus/(Deficit) For the Period | (8,411,887) | | (8,411,887) |
| Revaluation Gain/Loss | - | - | - |
| As at June 30, 2025 | 95,218,530 | - | 95,218,530 |

National Government Constituencies Development Fund (NGCDF)
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14. Statement of Cash Flows for The Year Ended 30th June 2025

| | Notes | Insert Current FY Kshs |
|---|-------|---------------------------|
| Cash flows from operating activities | | |
| Receipts | | |
| Transfers from the NGCDF Board | | 194,569,866 |
| Transfers from domestic and foreign partners | | |
| Finance income | | - |
| Miscellaneous income | | - |
| Total Receipts | | 194,569,866 |
| Payments | | |
| Employee costs | | 4,998,931 |
| Committee expenses | | 2,036,620 |
| Use of Goods and Services | | 9,105,511 |
| Other Government Units Certified Works | | 66,536,478 |
| Other Grants and Transfers | | 106,361,700 |
| Digital Hubs Expenses | | 23,527,811 |
| Total Payments | | 212,567,050 |
| Net Cash Flows from/ (used in) Operating Activities | 30 | (17,997,184) |
| Cash flows From Investing Activities | | - |
| Purchase of PPE | | - |
| Purchase of Intangible assets | | - |
| Proceeds From Sale of PPE | | - |
| Net Cash Flows from Investing Activities | | (17,997,184) |
| Net increase/(decrease) in cash & Cash equivalents | | |
| Cash Flows from Financing Activities | | |
| Lease Payment | | |
| Net Cash Flows from Financing Activities | | (17,997,184) |
| Cash and cash equivalents at 1 July | 19 | 65,098,617 |
| Cash and cash equivalents at 30 June | 19 | 47,101,432 |

National Government Constituencies Development Fund (NGCDF)
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15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

| | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference | % of Utilization |
|--------------------------------------|--------------------|--|---|--------------------|----------------------------|-------------------------------|------------------|
| | Kshs | Kshs | | Kshs | Kshs | Kshs | |
| | a | B | | C=(a+b) | d | e=(c-d) | f=d/c*100 |
| | 2024/2025 | Opening Balance (operational, deposit and PMCs C/Bk) and AIA | Previous Years' Outstanding disbursements | 2024/2025 | 2024/2025 | | |
| Revenue | | | | | | | |
| Transfers From the NGCDF Board | 206,358,248 | 65,098,617 | 39,369,866 | 310,826,730 | 259,668,483 | 51,158,248 | 84% |
| Grants/donations from other entities | - | - | | - | - | - | |
| Finance income | - | - | - | - | | - | |
| Miscellaneous income | - | 354,165 | - | | 354,165 | | |
| Totals | 206,358,248 | 65,452,781 | 39,369,866 | 310,826,730 | 260,022,647 | 50,804,083 | 84% |
| Expenses | | | | | | - | |
| Employee costs | 7,726,495 | 754,440 | - | 8,480,934 | 4,998,931 | 3,482,004 | 59% |
| Committee expenses | 4,947,982 | 3,690,754 | - | 8,638,736 | 2,036,620 | 6,602,116 | 24% |

National Government Constituencies Development Fund (NGCDF)
Mwea Constituency
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| | | | | | | | |
|--|--------------------|-------------------|-------------------|--------------------|--------------------|-------------------|------------|
| Use of Goods and Services | 5,897,765 | 4,554,254 | - | 10,452,019 | 9,105,511 | 1,346,508 | 87% |
| Other Government Units Certified Works | 62,050,000 | 39,426,884 | 16,500,778 | 117,977,662 | 66,859,911 | 51,117,751 | 57% |
| Other Grants and Transfers | 107,736,006 | 16,118,533 | 9,694,088 | 133,548,627 | 106,392,262 | 27,156,365 | 80% |
| Digital Hubs Expenses | 14,000,000 | - | 10,175,000 | 24,175,000 | 23,527,811 | 647,189 | 97% |
| OTHERS-REREC | 4,000,000 | 170 | 800,000 | 4,800,170 | 170 | 4,800,000 | 0% |
| Funds Pending Approval** | - | 553,581 | 2,200,000 | 2,753,581 | | 2,753,581 | 0% |
| PMC Saving | | 354,165 | | 354,165 | | 354,165 | 0% |
| Total Expenditure | 206,358,248 | 65,452,781 | 39,369,866 | 311,180,895 | 212,921,216 | 98,259,679 | 68% |
| Surplus for the period | 0 | 0 | - | | 47,101,432 | | |

Explanatory Notes.

This was due to the delay in disbursement of funds from the NG CDF Board

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

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|---|------------|
| Description | Amount |
| Budget utilisation difference totals | 98,259,679 |
| Less undisbursed funds receivable from the Board as at 30 th June 2025 | 51,158,248 |
| Cash and Cash Equivalents at the end of the 30 th June 2025 | 47,101,431 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.
The Constituency financial statements were approved by NG CDFC on 14th DEC 2025 and signed by:



Fund Account Manager

Name: ISAAC WAMUNUNDU



National Sub-County Accountant

Name: LYDIA W. NJERU
ICPAK M/No: 18250



Chairman NG-CDF Committee

Name: GEOFFRET G. GATUMBI

16. Budget Execution by Sectors and Projects for The Year Ended 30th June 2025

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---|-------------------|--|---|-------------------|----------------------------|-------------------------------|
| | | Opening Balance (operational, deposit and PMCs C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| 1.0 Administration and Recurrent | | | | | | |
| 1.1 Compensation of employees | 7,726,495 | 754,440 | | 8,480,934 | 6,300,081 | 2,180,853 |
| 1.2 Committee allowances | 1,248,000 | 962,500 | | 2,210,500 | 589,000 | 1,621,500 |
| 1.3 Use of goods and services | 3,407,000 | 1,316,454 | | 4,723,454 | 3,125,080 | 1,598,374 |
| Sub-total | 12,381,495 | 3,033,394 | - | 15,414,888 | 10,014,161 | 5,400,727 |
| 2.0 Monitoring and evaluation | | | | | | |
| 2.1 Capacity building | 1,869,982 | 1,600,254 | | 3,470,236 | | 3,470,236 |
| 2.2 Committee allowances | 1,830,000 | 1,128,000 | | 2,958,000 | 1,328,000 | 1,630,000 |

National Government Constituencies Development Fund (NGCDF)
Mwea Constituency
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| | | | | | | |
|--|-------------------|-------------------|---|-------------------|-------------------|-------------------|
| 2.3 Use of goods and services | 2,490,765 | 1,737,800 | | 4,228,565 | 4,615,050 | (386,485) |
| Sub-total | 6,190,747 | 4,466,054 | - | 10,656,801 | 5,943,050 | 4,713,751 |
| 4.0 Emergency unutilized | | | | | | |
| | 10,860,960 | 819,301 | | 11,680,261 | 7,488,521 | 4,191,740 |
| Sub-total | 10,860,960 | 819,301 | - | 11,680,261 | 7,488,521 | 4,191,740 |
| 5.0 Bursary and Social Security | | | | | | |
| 5.1 Primary Schools | | | | - | | - |
| 5.2 Secondary Schools | 54,043,298 | 6,217,240 | | 60,260,538 | 52,801,674 | 7,458,864 |
| 5.3 Tertiary Institutions | 25,000,000 | 3,840,746 | | 28,840,746 | 25,649,855 | 3,190,891 |
| 5.4 special needs | 1,000,000 | 605000 | | 1,605,000 | 975,225 | 629,775 |
| 5.5 Education Support Programmes | 2,500,000 | 2,500,000 | | 5,000,000 | 4,986,500 | 13,500 |
| 5.6 Social Security | | | | - | | - |
| Sub-total | 82,543,298 | 13,162,986 | - | 95,706,284 | 84,413,254 | 11,293,030 |
| 7.0 Environment | | | | | | - |
| NYAIKUNGU PRIMARY SCHOOL | 200,000.00 | | | 200,000 | 199,664 | 336 |

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

| | | | | | | |
|--|------------|--|--|---------|---------|-----|
| KIUMBU –INI SECONDARY SCHOOL | 200,000.00 | | | 200,000 | 199,664 | 336 |
| HON KIRAGU STEPHEN SECONDARY SCHOOL | 200,000.00 | | | 200,000 | 199,664 | 336 |
| CIAGINI PRIMARY SCHOOL | 200,000.00 | | | 200,000 | 199,664 | 336 |
| URUMANDI PRIMARY SCHOOL | 200,000.00 | | | 200,000 | 199,664 | 336 |
| KITHIRITI PRIMAY SCHOOL | 200,000.00 | | | 200,000 | 199,664 | 336 |
| MATHANGAUT A SECONDARY SCHOOL | 200,000.00 | | | 200,000 | 199,664 | 336 |
| KOMBU INI PRIMARY SCHOOL | 206,747.24 | | | 206,747 | 206,411 | 336 |
| RUKANGA PRIMARY SCHOOL | 200,000.00 | | | 200,000 | 199,664 | 336 |
| GAKUU PRIMARY SCHOOL | 200,000.00 | | | 200,000 | 199,664 | 336 |
| GITOOINI PRIMARY SCHOOL | 200,000.00 | | | 200,000 | 199,664 | 336 |
| NGUKA | | | | | | |

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

| | | | | | | |
|-----------------------------------|------------|--|------------|---------|---------|-----|
| PRIMARY SCHOOL | 200,000.00 | | | 200,000 | 199,664 | 336 |
| MUMBUINI PRIMARY SCHOOL | 200,000.00 | | | 200,000 | 199,664 | 336 |
| NDOROME PRIMARY SCHOOL | 225,000.00 | | | 225,000 | 224,664 | 336 |
| KAMINJI PRIMARY SCHOOL | | | 174,088.00 | 174,088 | 173,752 | 336 |
| GITOOINI SECONDARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| MBUI NJERU SECONDARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| MUMBUINI SECOONDARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| GAKUU SECONDARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| ST. TRIZAS KUTUS SECONDARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| NYANGATI SECONDARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| NGURUBANI PRIMARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |

National Government Constituencies Development Fund (NGCDF)
Mwea Constituency
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| | | | | | | |
|---|--|--|------------|---------|---------|-----|
| KIARUKUNGU PRIMARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| TEBERE SECONDARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| KIROGO PRIMARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| KANJINJI SECONDARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| KIUMBU-INI PRIMARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| TOGONYE PRIMARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| ST. TERESA RIANDIRA SECONDARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| RURII SECONDARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| KIRWARWA PRIMARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| KIANDEGWA PRIMARY SCHOOL | | | 190,000.00 | 190,000 | 189,664 | 336 |
| KARIRA PRIMARY | | | 190,000.00 | 190,000 | 189,664 | 336 |

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

| | | | | | | |
|-------------------------------------|------------------|----------|------------------|------------------|------------------|---------------|
| SCHOOL | | | | | | |
| unutilized | | | | | | - |
| Sub-total | 2,831,747 | - | 3,594,088 | 6,425,835 | 6,414,737 | 11,098 |
| 8.0 Primary Schools Projects | | | | | | |
| MUKOU PRIMARY SCHOOL | 1,500,000.00 | | | 1,500,000 | | 1,500,000 |
| KARIRA PRIMARY SCHOOL | 2,000,000.00 | | | 2,000,000 | | 2,000,000 |
| NGUKA PRIMARY SCHOOL | 500,000.00 | | | 500,000 | | 500,000 |
| KARIRA PRIMARY SCHOOL | 1,500,000.00 | | | 1,500,000 | | 1,500,000 |
| NYAMINDI PRIMARY SCHOOL | 1,500,000.00 | | | 1,500,000 | | 1,500,000 |
| NDABA PRIMARY SCHOOL | 1,500,000.00 | | | 1,500,000 | | 1,500,000 |
| MARURUMO PRIMARY SCHOOL | 1,500,000.00 | | | 1,500,000 | | 1,500,000 |
| KIRWARA PRIMARY SCHOOL | 1,500,000.00 | | | 1,500,000 | | 1,500,000 |
| NYANGATI | | | | | | |

National Government Constituencies Development Fund (NGCDF)
Mwea Constituency
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| | | | | | | |
|---------------------------------|---------------|--|--------------|------------|------------|-----------|
| PRIMARY SCHOOL | 1,500,000.00 | | | 1,500,000 | | 1,500,000 |
| MATHANGAUT A PRIMARY SCHOOL | 1,500,000.00 | | | 1,500,000 | | 1,500,000 |
| MUGAMBA CIURA PRIMARY SCHOOL | 1,400,000.00 | | | 1,400,000 | | 1,400,000 |
| KIARUKUNGU PRIMARY SCHOOL | 2,800,000.00 | | | 2,800,000 | | 2,800,000 |
| NGAN'GA PRIMARY | 200,000.00 | | | 200,000 | | 200,000 |
| KITHIRITI PRIMARY SCHOOL | 900,000.00 | | | 900,000 | | 900,000 |
| WANG'URU PRIMARY SCHOOL | 11,200,000.00 | | 5,000,000.00 | 16,200,000 | 15,860,002 | 339,998 |
| KARUANGI PRIMARY SCHOOL | 1,400,000.00 | | | 1,400,000 | | 1,400,000 |
| MUGAA PRIMARY SCHOOL | 1,400,000.00 | | | 1,400,000 | | 1,400,000 |
| ITHIGA RIA NJUKI PRIMARY SCHOOL | 1,400,000.00 | | | 1,400,000 | | 1,400,000 |
| MURUBARA PRIMARY | 1,400,000.00 | | | 1,400,000 | | 1,400,000 |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|--------------------------------|--------------|--------------|--|-----------|-----------|-----------|
| SCHOOL | | | | | | |
| DIFATHAS PRIMARY SCHOOL | 1,400,000.00 | | | 1,400,000 | | 1,400,000 |
| KANGONDO PRIMARY SCHOOL | 1,400,000.00 | 1,400,000.00 | | 2,800,000 | 2,450,138 | 349,863 |
| DIFATHAS PRIMARY SCHOOL | 900,000.00 | | | 900,000 | 787,520 | 112,480 |
| GITOONI PRIMARY SCHOOL | 900,000.00 | | | 900,000 | | 900,000 |
| KINYAGA PRIMARY SCHOOL | 900,000.00 | | | 900,000 | - | 900,000 |
| GOLD PRIMARY SCHOOL | 900,000.00 | | | 900,000 | 856,760 | 43,240 |
| MIATUINI PRIMARY SCHOOL | 900,000.00 | | | 900,000 | | 900,000 |
| KOMBU-INI PRIMARY SCHOOL | 900,000.00 | | | 900,000 | | 900,000 |
| KIRIKO PRIMARY SCHOOL | 2,000,000.00 | | | 2,000,000 | | 2,000,000 |
| KIORUGARI PRIMARY SCHOOL | 900,000.00 | | | 900,000 | | 900,000 |
| ITANGI | | | | | | |

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

| | | | | | | |
|-------------------------|--------------|--------------|--------------|-----------|-----------|-----------|
| PRIMARY SCHOOL | 1,400,000.00 | | | 1,400,000 | | 1,400,000 |
| KIANJOGU PRIMARY SCHOOL | 1,400,000.00 | | | 1,400,000 | 1,236,910 | 163,090 |
| ICHANG'I PRIMARY SCHOOL | 1,400,000.00 | | | 1,400,000 | | 1,400,000 |
| KANG'ARU PRIMARY SCHOOL | 1,400,000.00 | | | 1,400,000 | | 1,400,000 |
| MIANYA PRIMARY SCHOOL | 650,000.00 | | | 650,000 | | 650,000 |
| MUMBU PRIMARY | | 1,317,803.00 | | 1,317,803 | 1,316,649 | 1,154 |
| URUMANDI PRIMARY SCH | | 820,000.00 | 580,000.00 | 1,400,000 | 1,299,369 | 100,631 |
| KANGURE PRIMARY SCH. | | 1,317,803.00 | | 1,317,803 | 1,261,680 | 56,123 |
| MUGAA PRIMARY SCH | | 1,400,000.00 | | 1,400,000 | 1,397,379 | 2,621 |
| KIORUGARI PRY PMC | | 897,894.00 | 419,909.00 | 1,317,803 | 1,317,764 | 39 |
| NYANGATI PRI SCH | | 3,000,000.00 | | 3,000,000 | 3,000,000 | - |
| NGUKA PRIMARY SCHOOL | | | 1,500,000.00 | 1,500,000 | 1,497,854 | 2,147 |
| NYAGA SECONDARY SCHOOL | | | 2,400,000.00 | 2,400,000 | 2,211,016 | 188,984 |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|---------------------------------|--|--------------|--------------|-----------|------------------|---------|
| MBUI NJERU PRIMARY SCHOOL | | | 2,000,000.00 | 2,000,000 | 1,998,413 | 1,587 |
| Kiriko primary sch | | 182,848.90 | | 182,849 | 128,864 | 53,985 |
| Miatuini primary sch | | 109,890.00 | | 109,890 | 3,600 | 106,290 |
| Wakaniu primary sch | | 5.00 | | 5 | 5 | - |
| Gathigiriri primary sch | | 27,443.00 | | 27,443 | 27,443 | - |
| Ngurubani primary sch | | 2,636.00 | | 2,636 | 2,636 | - |
| Gold primary sch | | 55,121.00 | | 55,121 | 1,800 | 53,322 |
| Mathiga primary sch | | 43,102.00 | | 43,102 | 43,102 | - |
| Rupingazi primary sch | | 57,897.50 | | 57,898 | - | 57,898 |
| Ichangi primary sch | | 56,782.00 | | 56,782 | 56,782 | - |
| Kombuini primary sch | | 2,500,000.00 | | 2,500,000 | 2,500,000 | - |
| Urumandi primary sch | | 650,000.00 | | 650,000 | 619,179 | 30,822 |
| Mumbuini primary sch | | 96,472.50 | | 96,473 | 96,473 | - |
| Rupingazi primary sch 2 | | 96,472.50 | | 96,473 | 96,473 | - |
| Kithiriti primary sch | | 2,500,000.00 | | 2,500,000 | 2,500,000 | - |
| Kimbimbi | | | | | | |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|------------------------------|--|--------------|--|-----------|------------------|---------|
| primary sch | | 9,920.00 | | 9,920 | 9,920 | - |
| Karira primary sch | | 4,000,000.00 | | 4,000,000 | 4,000,000 | - |
| Ngothi primary sch | | 32,162.00 | | 32,162 | 32,162 | - |
| Ithiga ria njuki primary sch | | 53.00 | | 53 | 53 | - |
| Kirogo primary sch | | 2,800,000.00 | | 2,800,000 | 2,656,029 | 143,971 |
| WAKANIU PRIMARY SCHOOL PMC | | 1,868.00 | | 1,868 | 1,868 | - |
| KOMBUINI PRIMARY SCHOOL PMC | | 655.00 | | 655 | 655 | - |
| KAMINJI PRIMARY SCHOOL PMG | | 915.00 | | 915 | 915 | - |
| MURUBARA PRIMARY SCHOOL PM | | 400.00 | | 400 | 400 | - |
| MATHIGA PRIMARY SCHOOL PMC | | 1,535.00 | | 1,535 | 1,535 | - |
| MUMBUINI PRIMARY SCHOOL PMC | | 1,545.00 | | 1,545 | 1,545 | - |
| KAMUCEGE PRIMARY SCHOOL PMC | | 599.10 | | 599 | 599 | - |
| GAKUU PRIMARY | | 10,985.00 | | 10,985 | 10,985 | - |

National Government Constituencies Development Fund (NGCDF)
Mwea Constituency
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| | | | | | | |
|-----------------------------------|--|----------|--|-------|--------------|---|
| SCHOOL PMC | | | | | | |
| KARIRA PRIMARY SSHOOOLPMC | | 80.00 | | 80 | 80 | - |
| NDOROME PRIMARY SCHOOL PMC | | 999.60 | | 1,000 | 1,000 | - |
| KUTUS PRIMARY SCHOOL PMC | | 3,464.10 | | 3,464 | 3,464 | - |
| KAGIO PRIMARY SCHOOL PMC | | 3,488.65 | | 3,489 | 3,489 | - |
| KANGAI PRIMARY SCHOOL PMC | | 3,365.05 | | 3,365 | 3,365 | - |
| KIRIKO PRIMARY SCHOOL PMC | | 20.00 | | 20 | 20 | - |
| RWANGONDU PRIMARY SCHOOLPMC | | 100.00 | | 100 | 100 | - |
| MUKOU PRI SCH PMC | | 25.00 | | 25 | 25 | - |
| KANGAI PRISCH PMC | | 1,015.00 | | 1,015 | 1,015 | - |
| ITANGI PRISCH PMC | | 275.00 | | 275 | 275 | - |
| KINYAGA PRISCH PMC | | 620.00 | | 620 | 620 | - |
| DIFATHAS PRI SCH PMC | | 145.00 | | 145 | 145 | - |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|---|--|-----------|--|--------|---------------|-------------|
| MUTITHI PRI SCH PMC | | 1,145.00 | | 1,145 | 1,145 | - |
| NGUKA PRISCH PMC | | 1,149.00 | | 1,149 | 1,149 | - |
| KANGONDO PRISCH PMC | | 3,355.00 | | 3,355 | 3,355 | - |
| WANG'URU PRISCH PMC | | 3,360.00 | | 3,360 | 3,360 | - |
| NGURUBANI PRI SCH PMC | | 550.00 | | 550 | 550 | - |
| GOLD PRI SCH PMC | | 955.00 | | 955 | 955 | - |
| KADAWA PRISCH PMC | | 16,065.00 | | 16,065 | 16,065 | - |
| MURINDUKO PRI SCH PMC | | 796.00 | | 796 | 796 | - |
| CIAGIINI PRIMARY SCHOOL PMC | | 1,883.55 | | 1,884 | 1,884 | - |
| MUTITHI PRIMARY SCH COMMITTEE PMC | | 54,899.00 | | 54,899 | | - 54,899 |
| KARUANGI PRIMARY SCH COMMITTEE PMC | | 33,968.60 | | 33,969 | | - 33,969 |
| NYAIKUNGU PRIMARY SCHOOL PMC | | 2,180.00 | | 2,180 | 2,180 | - |
| KIMBIMBU PRIMARY SCHOOU PMC | | 3,523.00 | | 3,523 | 3,523 | - |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|---|--|-----------|--|--------|--------------|--------|
| ITANGI PRIMARY SCHOOL PMC | | 115.00 | | 115 | 115 | - |
| MIATUINI PRIMARY SCHOOL PMC | | 1,215.00 | | 1,215 | 1,215 | - |
| KADAWA PRIMARY SCHOOL PMC | | 2,305.00 | | 2,305 | 2,305 | - |
| IKURUNGU PRIMARY SCHOOL PMC | | 465.00 | | 465 | 465 | - |
| MATHANGAUT A PRIMARY SCHOOL PMC | | 685.00 | | 685 | 685 | - |
| GOLD PRIMARY SCHOOL COMMITTEE PMC | | 2,905.00 | | 2,905 | 2,905 | - |
| RUPINGAZI PRIMARY SCHOOLPMC | | 205.00 | | 205 | 205 | - |
| RWANGONDU PRIMARY SCHOOL PMC | | 44,499.00 | | 44,499 | | 44,499 |
| MIANYA PRISCH PMC | | 9,249.00 | | 9,249 | 9,249 | - |
| KINYAGA PRI SCH PMC | | 780.00 | | 780 | 780 | - |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|-------------------------------------|--|----------|--|-------|--------------|----|
| KIMBIMBI PRI SCH (SPECIAL UNIT) PMC | | 90.00 | | 90 | 90 | - |
| KIANJOGU PRIMARY SCHOOL PMC | | 1,620.00 | | 1,620 | 1,620 | - |
| RUKANGA PRI SCH PMC | | 350.00 | | 350 | 350 | - |
| NGCDF KANDONGU PRI SCH COMMITTEE | | 467.00 | | 467 | 467 | - |
| KIORUGARI PRIMARY SCHOOL PMG | | 1,057.00 | | 1,057 | 1,057 | - |
| THIBA PRIMARY SCHOOL PM | | 33.00 | | 33 | - | 33 |
| KIUMBUINI PRIMARY SCHOOL PMC | | 1,000.00 | | 1,000 | 1,000 | - |
| KIANDEGWA PRIMARY SCHOOL | | 350.00 | | 350 | 350 | - |
| NGUCUI PRIMARY SCHOOL PM | | 6,068.00 | | 6,068 | 6,068 | - |
| KANG'ARU PRIMARY SCHOOL PMC | | 15.00 | | 15 | 15 | - |
| NYANGATI PRIMARY SCH PMC | | 155.00 | | 155 | 155 | - |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| GATHIGIINI PRIMARY SCH COMM | | 705.00 | | 705 | 705 | - |
| MUTUNGARA PRIMARY SCHOOL PMC | | 335.00 | | 335 | 335 | - |
| NGCDF MUGAAA PRIMARY SCHOOL | | 19.00 | | 19 | 19 | - |
| NGCDF KANGONDO PRIMARY SCHOOL | | 8,807.00 | | 8,807 | 8,807 | - |
| NGCDF WANGURU PRI SCH PMC | | 50.00 | | 50 | 50 | - |
| NGCDF KOMBUINI PRI SCH PMC | | 5,296.00 | | 5,296 | 5,296 | - |
| KITHIRITI PRIMARY SCH PMC | | 4,454.00 | | 4,454 | 4,454 | - |
| | | | | - | | - |
| Sub-total | 53,950,000 | 23,623,528 | 11,899,909 | 89,473,437 | 49,381,795 | 40,091,642 |
| 9.0 Secondary Schools Projects (List all the Projects) | | | | | | |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|---|--------------|--------------|------------|--------------|--------------|--------------|
| ST TRIZAS KUTUS SECONDARY SCHOOL | 2,000,000.00 | | | 2,000,000.00 | | 2,000,000.00 |
| WANG'URU GIRLS SECONDARY SCHOOL | 2,000,000.00 | | | 2,000,000.00 | | 2,000,000.00 |
| NYAGA SECONDARY SCHOOL | 1,400,000.00 | | | 1,400,000.00 | | 1,400,000.00 |
| NGUKA SECONDARY SCHOOL | 900,000.00 | | | 900,000.00 | | 900,000.00 |
| NGURUBANI SECONDARY SCHOOL | 900,000.00 | | | 900,000.00 | | 900,000.00 |
| KOMBU-INI SECONDARY SCHOOL | 900,000.00 | | | 900,000.00 | | 900,000.00 |
| KIUMBU-INI SECONDARY SCHOOL | | 2,000,000.00 | | 2,000,000.00 | | 2,000,000.00 |
| KIANDEGWA SECONDARY SCHOOL | | 2,000,000.00 | | 2,000,000.00 | 1,995,920.00 | 4,080.00 |
| ST TRIZA SEC SCH | | 2,000,000.00 | | 2,000,000.00 | 1,999,671.00 | 329.00 |
| KIAMANYEKI SEC SCH | | 900,000.00 | | 900,000.00 | 855,692.00 | 44,308.00 |
| KIARUKUNGU SEC | | 2,000,000.00 | 600,869.00 | 2,600,869.00 | 2,599,098.00 | 1,771.00 |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|-------------------------------------|--|--------------|--------------|--------------|--------------|------------|
| NGURUBANI SEC SCH | | 2,000,000.00 | | 2,000,000.00 | 1,998,400.00 | 1,600.00 |
| MUGAMBA CIURA SEC | | 900,000.00 | | 900,000.00 | 900,000.00 | - |
| ST TRIZA SEC SCHOOL | | 2,000,000.00 | | 2,000,000.00 | 1,999,580.00 | 420.00 |
| URUMANDI SEC PMC | | 900,000.00 | | 900,000.00 | 855,692.00 | 44,308.00 |
| KAROTI GIRLS SECONDARY SCHOOL | | | 4,000,000.00 | 4,000,000.00 | 3,792,093.00 | 207,907.00 |
| Gathigiriri mixed sec sch | | 253,420.00 | | 253,420.00 | 253,420.00 | - |
| St trizas kutus girls sec sch | | 175.18 | | 175.18 | 175.18 | - |
| Dr babla kangaru girls sec | | 2,160.00 | | 2,160.00 | 2,160.00 | - |
| St teresa riandira sec sch | | 111,251.50 | | 111,251.50 | - | 111,251.50 |
| Ngurubani sec sch | | 82,547.80 | | 82,547.80 | 4,200.00 | 78,347.80 |
| Nyangati sec sch | | 26,974.00 | | 26,974.00 | 26,974.00 | - |
| Tebere sec sch | | 24,713.00 | | 24,713.00 | - | 24,713.00 |
| Rurii mixed sec sch | | 26,713.00 | | 26,713.00 | - | 26,713.00 |
| Mugambaciura sec sch | | 5,406.00 | | 5,406.00 | 5,406.00 | - |
| Murinduko sec sch | | 87,067.50 | | 87,067.50 | 2,400.00 | 84,667.50 |
| Gakuu mixed | | | | | - | |

*National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|--|--|------------|--|------------|------------|-----------|
| sec sch | | 27,947.25 | | 27,947.25 | | 27,947.25 |
| Mathangauta sec sch | | 26,899.00 | | 26,899.00 | - | 26,899.00 |
| Good samaritan sec sch | | 31,587.00 | | 31,587.00 | - | 31,587.00 |
| Togonye sec sch | | 111,687.00 | | 111,687.00 | 111,687.00 | - |
| NGCDF ST TERESA RIANDIRA SECSCH | | 45.00 | | 45.00 | 45.00 | - |
| NGCDF ICHANG'I SECONDARY SCHOOL | | 3,405.00 | | 3,405.00 | 3,405.00 | - |
| NYANGATI SECONDARY SCHOOL PMG | | 7,425.00 | | 7,425.00 | 7,425.00 | - |
| KIARUKUNGU MIXED DAY SEC SCH PMC | | 91,475.00 | | 91,475.00 | - | 91,475.00 |
| THIBA SECONDARY SCHOOL PMC | | 15.00 | | 15.00 | 15.00 | - |
| HON KIRAGU STEPHEN SEC SCH PMC | | 626.00 | | 626.00 | 626.00 | - |
| MUMBUINI SEC SCH PMC | | 75.00 | | 75.00 | 75.00 | - |
| GAKUU SECSCH PMC | | 685.00 | | 685.00 | 685.00 | - |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|-------------------------------------|--|----------|--|----------|----------|---|
| KANGURE SEC SCH PMC | | 605.00 | | 605.00 | 605.00 | - |
| KINYAGA SEC SCH PMC | | 2,525.00 | | 2,525.00 | 2,525.00 | - |
| KITHIRITI MIXED DAY SEC SCH PMC | | 205.00 | | 205.00 | 205.00 | - |
| ST AUGUSTINE NDINDIRUKU SEC SCH PMC | | 235.00 | | 235.00 | 235.00 | - |
| KOMBUINI SEC SCH PMC | | 1,575.00 | | 1,575.00 | 1,575.00 | - |
| GITOO-INI SECONDARY SCHOOL PMC | | 80.00 | | 80.00 | 80.00 | - |
| TOGONYE SECONDARY SCHOOLPMC | | 690.00 | | 690.00 | 690.00 | - |
| NGANG'A SECONDARY SCH COMMITTEE PMC | | 342.00 | | 342.00 | 342.00 | - |
| IKURUNGU SECONDARY SCHOOLPMC | | 40.00 | | 40.00 | 40.00 | - |
| NGUKA SECONDARY SCHOOLPMC | | 120.00 | | 120.00 | 120.00 | - |
| NG'OTHI SEC SCH PMC | | 800.00 | | 800.00 | 800.00 | - |
| MUKOU SECONDARY SCHOOL | | 8.00 | | 8.00 | 8.00 | - |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|--|--|------------|--|------------|----------|------------|
| COMM PMC | | | | | | |
| MATHANGAUT A SECONDARY SCHOOL PMC | | 155.00 | | 155.00 | 155.00 | - |
| KANGURE SECONDARY SCHOOLPMC | | 1,448.00 | | 1,448.00 | 1,448.00 | - |
| ST MARY'S KIUMBU SECONDARY SCH PMC | | 91.00 | | 91.00 | 91.00 | - |
| MUGAMBACIU RA SECONDARY SCHOOLPMC | | 70.00 | | 70.00 | 70.00 | - |
| NGURUBANI SECONDARY SCHOOL PMC | | 34.00 | | 34.00 | 34.00 | - |
| ST PETER DIFATHAS SECONDARY SCH PMC | | 117,785.00 | | 117,785.00 | - | 117,785.00 |
| KIANDEGWA SECONDARY SCHOOLPMC | | 169.00 | | 169.00 | 169.00 | - |
| NYAGA SECONDARY SCHOOL PMC | | 1,305.00 | | 1,305.00 | 1,305.00 | - |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|--|--|-----------|--|-----------|-----------|---|
| CIAGINI SECONDARY SCHOOL PMC | | 105.00 | | 105.00 | 105.00 | - |
| MUKOU SECONDARY SCHOOL PMC | | 265.00 | | 265.00 | 265.00 | - |
| HABEL NYAMU SECONDARY SCHOOL PMC | | 45.00 | | 45.00 | 45.00 | - |
| KIORUGARI MIXED SECONDARY SCH PMC | | 695.00 | | 695.00 | 695.00 | - |
| NG'OTHI SECONDARY SCH PMC | | 10,628.00 | | 10,628.00 | 10,628.00 | - |
| STTERESA RIANDIRA SEC SCH PMC | | 335.00 | | 335.00 | 335.00 | - |
| RIANDIRA SECONDARY SCH PMC | | 3.00 | | 3.00 | 3.00 | - |
| URUMANDI SECONDARY SCHOOLPMC | | 450.00 | | 450.00 | 450.00 | - |
| KIAMANYEKI SECONDARY SCHOOL PMC | | 1,125.00 | | 1,125.00 | 1,125.00 | - |
| NYANGATI SECONDARY SCHOOL PMO | | 184.00 | | 184.00 | 184.00 | - |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|--|------------------|-------------------|------------------|-------------------|-------------------|-------------------|
| WANGO AIC SECONDARY SCHOOL PMC | | 2,397.00 | | 2,397.00 | 2,397.00 | - |
| NGCDF ICHANG'1 SECONDARY SCHOOL PMC | | 148.00 | | 148.00 | 148.00 | - |
| NGCDF RIANDIRA SEC SCH | | 3,799.00 | | 3,799.00 | 3,799.00 | - |
| NGCDF NGUCUI MIXED SECONDARY SCHOOL | | 5,660.00 | | 5,660.00 | 5,660.00 | - |
| NGCDF MBUI NJERU SEC SCHOOL | | 15.00 | | 15.00 | 15.00 | - |
| DR. BABLA KANG'ARU SEC SCH | | 399.00 | | 399.00 | 399.00 | - |
| | | | | - | | - |
| | | | | - | | - |
| Sub-total | 8,100,000 | 15,776,834 | 4,600,869 | 28,477,703 | 17,451,594 | 11,026,109 |
| 10.0 Tertiary institutions Projects (List all the Projects) | | | | | | |
| Mwea technical | | | | | | |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|---|--------------|---------------|---|---------------|---------------|--------------|
| & vocational college | | 26,522 | | 26,522 | 26,522 | - |
| | | | | - | | - |
| Sub-total | - | 26,522 | - | 26,522 | 26,522 | - |
| 11.0 Security Projects | | | | | | |
| MAHIGAINI ASSISTANT CHIEF OFFICE | 1,450,000.00 | | | 1,450,000.00 | | 1,450,000.00 |
| SOUTH NGARIAMA CHIEF OFFICE | 1,200,000.00 | | | 1,200,000.00 | | 1,200,000.00 |
| CRITICAL INFRASTRUCTURE PROTECTION UNIT MWEA EAST | 500,000.00 | | | 500,000.00 | | 500,000.00 |
| KIRATINA ASSISTANT CHIEF'S OFFICE | 1,200,000.00 | | | 1,200,000.00 | | 1,200,000.00 |
| KIRWARWA ASSISTANT CHIEF OFFICE | 1,200,000.00 | | | 1,200,000.00 | | 1,200,000.00 |
| MAKUTANO POLICE POST | 1,200,000.00 | | | 1,200,000.00 | | 1,200,000.00 |
| TEBERE POLICE POST | 1,500,000.00 | | | 1,500,000.00 | | 1,500,000.00 |
| MBUI NJERU ASSISTANT CHIEFS' OFFICE | 250,000.00 | | | 250,000.00 | | 250,000.00 |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| RURII ASSISTANT CHIEFS' OFFICE | 900,000.00 | | | 900,000.00 | | 900,000.00 |
| GATHIGIRIRI ASSISTANT CHIEF OFFICE | 900,000.00 | | | 900,000.00 | | 900,000.00 |
| CIAGINI ASSISTANT CHIEFS OFFICE | 1,200,000.00 | | | 1,200,000.00 | | 1,200,000.00 |
| DCC MWEA OFFICE | | 200,000.00 | | 200,000.00 | 196,304.00 | 3,696.00 |
| GATHIGIRIRI ASST CHIEF | | 1,200,000.00 | | 1,200,000.00 | 1,199,276.00 | 724.00 |
| NGUKA POLICE STATION | | 600,000.00 | | 600,000.00 | 599,673.00 | 327.00 |
| PI POLICE POST | | | 3,200,000.00 | 3,200,000.00 | 3,048,978.00 | 151,022.00 |
| THIBA POLICE STATION | | | 1,200,000.00 | 1,200,000.00 | 1,196,425.00 | 3,575.00 |
| MUTITHI DIVISION ASSISTANT COUNTY COMMISSIONER OFFICE | | | 1,700,000.00 | 1,700,000.00 | 1,699,412.00 | 588.00 |
| Karira assistant chiefs office | | 9,988.98 | | 9,988.98 | 9,988.98 | - |
| Kangu assistant chief | | 50,862.00 | | 50,862.00 | 50,360.00 | 502.00 |
| Mathigani assistant chief | | 50,622.50 | | 50,622.50 | 50,560.00 | 62.50 |

*National Government Constituencies Development Fund (NGCDF)
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| | | | | | | | |
|---|--|--------|--|--------|--------|--------|---|
| CIAGINI CHIEF'S OFFICE PMC | | 610.00 | | 610.00 | 610.00 | 610.00 | - |
| KIRIGO ASSISTANT CHIEF OFFICE PMG | | 530.00 | | 530.00 | 530.00 | 530.00 | - |
| MARURUMO CHIEFS OFFICE PMC | | 5.00 | | 5.00 | 5.00 | 5.00 | - |
| CIAGINI POLICE STATION PMC | | 80.00 | | 80.00 | 80.00 | 80.00 | - |
| MORGAN CHIEF'S CAMP PMC | | 380.00 | | 380.00 | 380.00 | 380.00 | - |
| KIAMACIRI POLICE STATION PMC | | 180.00 | | 180.00 | 180.00 | 180.00 | - |
| RUKANGA ASSISTANT CHIEF OFFICE PMC | | 100.00 | | 100.00 | 100.00 | 100.00 | - |
| MAKUTANO A.P CAMP | | 380.00 | | 380.00 | 380.00 | 380.00 | - |
| KATHIGA CHIEF'S OFFICE PMC | | 360.00 | | 360.00 | 360.00 | 360.00 | - |
| NYAIKUNGU ASSISTANT CHIEF COMM PMC | | 70.00 | | 70.00 | 70.00 | 70.00 | - |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|---|-------------------|------------------|------------------|-------------------|------------------|-------------------|
| MBUI NJERU ASSISTANT CHIEF PMC | | 340.00 | | 340.00 | 340.00 | - |
| KINYAGA ASSISTANT CHIEF OFFICE PMC | | 19,152.00 | | 19,152.00 | 19,152.00 | - |
| WANG'URU LAW COURTS PMC | | 36.00 | | 36.00 | 36.00 | - |
| KAMIIGUA ASST. CHIEF OFFICE PMC | | 660.00 | | 660.00 | 660.00 | - |
| KIARUKUNGU ASST. CHIEF OFFICE PMC | | 340.00 | | 340.00 | 340.00 | - |
| KIAMACIRI ASST. CHIEF OFFICE PMC | | 760.00 | | 760.00 | 760.00 | - |
| KATHIGA CHIEF'S OFFICE PMC | | 790.00 | | 790.00 | 790.00 | - |
| | | | | | | - |
| | | | | - | | - |
| Sub-total | 11,500,000 | 2,136,246 | 6,100,000 | 19,736,246 | 8,075,750 | 11,660,497 |
| 12.0 Acquisition of assets | | | | | | |
| 12.1 Motor Vehicles (including | | | - | - | | - |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|---|----------------------|---------------------|----------------------|----------------------|----------------------|-------------------|
| motorbikes) | | | | | | |
| 12.2 Purchase of furniture and fittings | | | | - | | - |
| 12.2 Construction of CDF office | | | | - | | - |
| Sub-total | | - | - | - | | - |
| 13.0 Others | | | | | | |
| WANG'URU JITUME HUDUMA HUB | 14,000,000.00 | - | 10,175,000 | 24,175,000 | 23,527,811 | 647,189 |
| TOTAL | 14,000,000.00 | - | 10,175,000.00 | 24,175,000.00 | 23,527,811.00 | 647,189.00 |
| STRATEGIC PLAN | | 1,500,000.00 | - | 1,500,000 | 1,485,000 | 15,000 |
| Total | | 1,500,000.00 | - | 1,500,000.00 | 1,485,000.00 | 15,000.00 |
| ELECTRICITY MATCH FUNDING | 4,000,000.00 | | 800,000 | 4,800,000 | | 4,800,000 |
| MWEA SPORTS PMC ACCOUNT | | 150.00 | | 150 | 150 | - |
| SCHOOLWATER TANKS PROJECT PMC | | 20.00 | | 20 | 20 | - |
| | 4,000,000 | 170 | 800,000 | 4,800,170 | 170 | 4,800,000 |

National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|--------------------------|-------------|------------|------------|-------------|-------------|------------|
| Sub-total | | | | - | | - |
| Funds pending approval** | | 553,581 | 2,200,000 | 2,753,581 | | 2,753,581 |
| unapproved projects | - | | | - | | - |
| AiA | - | 553,581 | 2,200,000 | 2,753,581 | - | 2,753,581 |
| Sub-total | 206,358,248 | 65,098,616 | 39,369,866 | 310,826,730 | 214,222,365 | 95,942,175 |

17. Notes to the Financial Statements

1. General information

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

2. Statement of Compliance and Basis of Preparation

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

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS) or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ are transitional financial statements (entity to state the transitional provisions it has applied, and the steps being taken towards full compliance with IPSAS Accrual).

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

3. Adoption of New and Revised Standards

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

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

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

| Standard | Effective date and impact: |
|--|--|
| IPSAS 43: Leases | <i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities. |
| IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations | <i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. |
| IPSAS 45: Property Plant and Equipment | <i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of |

| | |
|--------------------------|--|
| | IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g., valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets. |
| IPSAS 46: Measurement | <p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> |
| IPSAS 47: Revenue | <p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> |
| IPSAS 48: Transfer | <p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer</p> |

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| | |
|--|--|
| Expenses | provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. |
| IPSAS 49: Retirement Benefit Plans | <i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. |
| IPSAS 50: Exploration For & Evaluation of Mineral Resources | <i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. |

iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

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b) Budget information

The original budget was approved by Parliament on 30th June 2024 for the period 1st July 2024 to 30th June 2025 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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

c) Property, plant and equipment

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

exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

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

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

e) Intangible assets

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

Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note 18*

b) Financial liabilities

Classification

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

g) Inventories

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

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

After initial recognition, inventory is measured at the lower of cost and net realizable value.

However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

The *Entity* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they

become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation. (

m) Foreign currency transactions

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

n) Related parties

The *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.

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 20xx

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

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

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6. Transfers from the NGCDF Board

| Description | Period as at June 2025 |
|--|------------------------|
| | Kshs |
| NGCDFB Transfers (Allocation for the FY) | 206,358,248 |
| Total | 206,358,248 |

7. Transfers from domestic and foreign partners

| Description | Period as at June 2025 |
|--------------|------------------------|
| | Kshs |
| Grants | - |
| Total | - |

8. Finance income

| Description | Period as at June 2025 |
|----------------------------------|------------------------|
| | - |
| Interest Income on Bank Deposits | - |
| Total | - |

(Provide a brief explanation for this revenue)

9. Miscellaneous income

| | Period as at June 2025 |
|--|------------------------|
| | Kshs |
| Rental Income | - |
| Income from sale of tenders | - |
| Hire of plant/equipment/facilities | - |
| Other Income Not Classified Elsewhere <i>(specify)</i> | - |
| Total | - |

10. Employees cost

| | <i>Period as at June 2025</i> |
|--|-----------------------------------|
| | Kshs |
| NG-CDFC Basic staff salaries | 4,618,237 |
| Personal allowances paid as part of salary | - |
| House Allowance | - |
| Transport Allowance | - |
| Leave allowance | - |
| Gratuity to contractual employees | 595,464 |
| Employer Contributions Compulsory national social security schemes | 187,719 |
| Employer Contributions Compulsory Housing levy | 50,895 |
| Employer contributions to National Industrial Training Authority | 9,700 |
| Other Specify | - |
| Total | 5,462,015 |

11. Committee Expenses

| | <i>Period as at June 2025</i> |
|--------------------------|-----------------------------------|
| | Kshs |
| Sitting allowance | 1,887,020 |
| Other Committee expenses | 149,600 |
| Total | 2,036,620 |

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12. Use of Goods and services

| | <i>Period as at June 2025</i> |
|--|-----------------------------------|
| | Kshs |
| Utilities, supplies and services | 75,130 |
| Communication, supplies and services | - |
| Domestic travel and subsistence | 1,072,900 |
| Printing, advertising and information supplies & services | - |
| Office Rent | - |
| Training expenses | - |
| Hospitality supplies and services | 100,000 |
| Insurance costs | - |
| Specialized materials and services | - |
| Office and general supplies and services | 1,534,630 |
| Fuel, oil & lubricants | 1,200,000 |
| Bank charges | 51,884 |
| Routine maintenance – vehicles and other transport equipment | 263,436 |
| Routine maintenance – other assets | - |
| Strategic plan expenses | 1,485,000 |
| Other operating expenses | 3,322,531 |
| Total | 9,105,511 |

13. Other Government Units Actual expenditure

| Description | <i>Period as at June 2025</i> |
|--|-----------------------------------|
| | Kshs |
| Primary Schools Actual expenditure | 49,938,958 |
| Secondary Schools Actual expenditure | 17,573,920 |
| Tertiary Institutions Actual expenditure | 3,600 |
| Total | 67,516,478 |

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14. Other Grants and transfers Actual expenditure

| | <i>Period as at June 2025</i> |
|--|-------------------------------|
| | Kshs |
| Bursary – secondary schools | 52,801,674 |
| Bursary – tertiary institutions | 25,649,855 |
| Bursary – special schools | 975,225 |
| Bursary - Education Support programmes | 4,986,500 |
| Social Security programmes (SHIF) | - |
| Security projects Actual expenditure | 8,165,188 |
| Climate change mitigation projects | 6,414,737 |
| Emergency projects Actual expenditure | 7,488,521 |
| Roads projects Actual expenditure | - |
| Others specify | - |
| Total | 106,481,700 |

15. Depreciation and Amortization Expenses

| Description | <i>Period as at June 2025</i> |
|------------------------------|-------------------------------|
| | Kshs |
| Property Plant and Equipment | - |
| Intangible Assets | - |
| Total | - |

16. Digital Hubs Expenses

| Description | <i>Period as at June 2025</i> |
|---|-------------------------------|
| | Kshs |
| Construction/ renovation/ Actual expenditure | 24,167,811 |
| Digital Hub utility costs Water, Electricity, | - |
| Maintenance of ICT equipment | - |
| Maintenance of building | - |
| Others (<i>specify</i>) | - |
| Total | 24,167,811 |

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17. Gain/loss on Sale of Assets

| Description | Period as at June 2025 |
|--|------------------------|
| | Kshs |
| Property, Plant and Equipment | - |
| Intangible Assets | - |
| Total Gain/loss on Sale of Assets | - |

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

18. Impairment Loss

| Description | Period as at June 2025 |
|--|------------------------|
| | Kshs |
| Property, Plant and Equipment | - |
| Intangible Assets | - |
| <i>(Include financial instruments that are impaired)</i> | - |
| Total Impairment Loss | - |

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

| Name Of Bank and Account No. | Insert current FY | Opening Statement 1- July 20XX |
|---|----------------------|--------------------------------------|
| | Kshs | Kshs |
| Bank Accounts (Cash Book Bank Balance) | | |
| <i>Name Of Bank, Account No. (Operations account)</i> | 38,102,269 | 50,388,815.97 |
| <i>Operations account pending closure (Indicate name & account no.)</i> | - | - |
| <i>Name of Bank, account No. (Deposit account)</i> | 1,301,150 | |
| <i>Name of Bank, account No. (PMC accounts)</i> | 7,698,014 | 14,709,800.76 |
| Total | 47,101,432 | 65,098,617 |
| Cash Balances | | |
| Location 1 | - | - |
| Location 2 | - | - |
| Other Locations <i>(Specify)</i> | - | - |
| Total | - | - |
| <i>[Provide Cash Count Certificates for Each]</i> | | |

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20. Receivables from Exchange Transactions

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

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

i. Ageing Analysis for Receivables

| Description | Period as at June 2025 | | Opening Statement 1 st July 2024 | |
|--------------------|------------------------|----------------|---|----------------|
| | Kshs | | Kshs | |
| | Current FY | % Of the total | Opening Balance | % Of the total |
| Less than 1 year | - | % | - | % |
| Between 1- 2 years | - | % | - | % |
| Between 2-3 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total (a+b) | - | % | - | % |

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21. Receivables from Non-Exchange Transactions

| Description | Period as at June 2025 | | Opening Statement 1 st July 2024 | |
|--|------------------------|-----------------|--|-----------------|
| | Kshs | | Kshs | |
| Transfers from NGCDFB | 51,158,248 | | 39,369,866.00 | |
| Outstanding imprest | - | | - | |
| Total | 51,158,248 | | 39,369,866 | |
| Ageing Analysis- Receivables from non-exchange transactions | Insert | % Of the | Opening | % Of the |
| | Current FY | total | Balance | total |
| Less than 1 year | 51,158,248 | 100% | 39,369,866 | 100% |
| Between 1-2 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total | 51,158,248 | % | 39,369,866 | % |

22. Prepayments

| Description | Period as at June 2025 | Opening Statement 1 st July 2024 |
|--------------------------------------|------------------------|--|
| | Kshs | Kshs |
| Prepaid Rent | - | - |
| Prepaid Insurance | - | - |
| Prepaid Electricity Costs | - | - |
| Other Prepayments (<i>Specify</i>) | - | - |
| Total | - | - |

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23. Property, Plant and Equipment

| | Land | Buildings | Motor vehicles | Furniture and fittings | Computers & ICT Equipment | Other Assets (specify) | Capital Work in progress | Total |
|---|------|-----------|----------------|------------------------|---------------------------|------------------------|--------------------------|-------|
| Depreciation Rate(specify) | | 2% | 25% | 12.5% | 30% | x% | | |
| Cost | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Opening Bal as 1 st July 2024 | - | - | - | - | - | - | - | - |
| Additions | - | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - | - | - |
| Transfer/Adjustments | - | - | - | - | - | - | - | - |
| As At 30 th June 2025 | - | - | - | - | - | - | - | - |
| Depreciation And Impairment | | | | | | | | |
| Opening Depreciation | - | - | - | - | - | - | - | - |
| Depreciation | - | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - | - | - |
| Impairment | - | - | - | - | - | - | - | - |
| Transfer/Adjustment | - | - | - | - | - | - | - | - |
| As At 30 th June 2025 | - | - | - | - | - | - | - | - |
| Net Book Values | | | | | | | | |
| Opening Bal as at 1 st July 2025 | - | - | - | - | - | - | - | - |
| As At 30 th June 2024 | - | - | - | - | - | - | - | - |

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Valuation

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

22 b) Property, Plant and Equipment at Cost

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

| | Cost | Accumulated Depreciation | NBV |
|---|------|--------------------------|------|
| | Kshs | Kshs | Kshs |
| Land | - | - | - |
| Buildings | - | - | - |
| Plant And Machinery | - | - | - |
| Motor Vehicles, Including Motorcycles | - | - | - |
| Computers And Related Equipment | - | - | - |
| Office Equipment, Furniture, And Fittings | - | - | - |
| Total | - | - | - |

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

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

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24. Intangible Assets

| Description | Period as at June 2025 |
|--|------------------------|
| | Kshs |
| Cost | |
| Opening balance at 1 st July 20xx | - |
| Additions | - |
| Disposal | - |
| At end of the 20xx | - |
| Amortization and impairment | - |
| At beginning of the year | - |
| Amortization | - |
| At end of the year | - |
| Impairment loss | - |
| At end of the year | - |
| NBV at July 1st 20xx | - |
| NBV at June 30th 20xx | - |

25. Right-of use assets

| Description | Buildings | Plant | Equipment | Total |
|--|-----------|-------|-----------|-------|
| | Kshs | Kshs | Kshs | Kshs |
| Cost | | | | |
| As At 1 July 2023 (Comparative period) | - | - | - | - |
| Additions | - | - | - | - |
| As At 30 June 2024 (Comparative Period) | - | - | - | - |
| Additions | - | - | - | - |
| As At 30 June 2025 (Current FY) | - | - | - | - |
| | - | - | - | - |
| Accumulated Depreciation | - | - | - | - |
| As At 1 July 2023 (Comparative period) | - | - | - | - |
| Charge for the period | - | - | - | - |
| As At 30 June 2024 (Comparative period)) | - | - | - | - |
| Charge for the period | - | - | - | - |
| As At 30 June 2025 (Current FY) | - | - | - | - |
| | | | | |

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| | | | | |
|------------------------|---|---|---|---|
| Carrying Amount | | | | |
| As At 30 June 2024 | - | - | - | - |
| As At 30 June 2025 | - | - | - | - |

26. Trade and Other Payables

| Description | Period as at June 2025 | | Opening Statement 1 st July 2024 | |
|---|------------------------|-----------------------|---|-----------------------|
| | Kshs | | Kshs | |
| Trade payables | | - | | - |
| Employee payables | | - | | - |
| Other payables | | - | | - |
| Total trade and other payables | | - | | - |
| | | | | |
| Aging analysis: (Trade and other payables) | Current FY | % Of the Total | 1st July | % Of the Total |
| Under one year | - | % | - | % |
| 1-2 years | - | % | - | % |
| 2-3 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total (tie to above total) | - | | - | |

27. Third-Party deposits

| | Period ended June 2025 | Opening Statement 1st July 2024 |
|---|------------------------|---------------------------------|
| | Kshs | Kshs |
| Retention as at start of the period (A) | - | - |
| Retention held during the period (B) | 5,575,035 | - |
| Retention paid during the period (C) | 3,835,035 | - |
| Closing Retention as at period xx, D= A+B-C | 1,740,000 | - |

28.

Retentions aging analysis.

| | Period ended June 2025 | % Of the total | Opening Statement 1st July 2024 | % Of the total |
|------------------|------------------------|----------------|---------------------------------|----------------|
| Less than 1 year | 1,740,000 | % | - | % |
| 1-2 years | - | % | - | % |
| 2-3 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total | - | | - | |

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

29. Lease Liabilities

| Description | Period ended June 2025 | Opening Statement 1st July 2024 |
|--------------------------------------|------------------------|---------------------------------|
| | Kshs | Kshs |
| Balance at the beginning of the year | - | - |
| Discount interest on lease liability | - | - |
| Paid during the year | - | - |
| At end of the year | - | - |

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Maturity Analysis

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

Analysed as:

| Description | Amount |
|--------------|--------|
| Current | - |
| Non- Current | - |
| Total | - |

30. Gratuity Provision

| Description | Period ended June 2025 | Opening Statement |
|--|------------------------|-----------------------|
| | Kshs | 1st July 2024 Kshs |
| Gratuity at the beginning of the period (A) | 838,066 | |
| Gratuity held during the period (B) | 595,464 | 838,066 |
| Gratuity paid during the period (C) | 132,380 | - |
| Total Gratuity provision xx D=(A+B-C) | 1,301,150 | 838,066 |

31. Cash Generated from Operations

| | <i>Period ended June 2025</i> |
|--|-------------------------------|
| | Kshs |
| Surplus for the period before tax | (8,411,887) |
| Adjusted for: | |
| Depreciation | - |
| Non-cash grants received | - |
| Contributed assets | - |
| Impairment | - |
| Gains and losses on disposal of assets | - |
| Contribution to provisions | - |
| Contribution to impairment allowance | - |
| Working capital adjustments | |
| Changes in inventory | - |
| Changes in receivables | 11,788,382 |
| Changes in deferred income | - |
| Changes in Third party deposits | (1,740,000) |
| Changes in gratuity provision | (463,084) |
| Changes in payments received in advance | - |
| Net cash flow from operating activities | (17,997,184) |

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

32. Financial Risk Management

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

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i) Credit risk

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

Financial Risk Management

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

| Description | Total amount | Fully performing | Past due | Impaired |
|--|--------------|------------------|----------|----------|
| | Kshs | Kshs | Kshs | Kshs |
| As at 30th June (Current FY) | | | | |
| Receivables from exchange transactions | - | - | - | - |
| Receivables from non-exchange transactions | - | - | - | - |
| Bank balances | - | - | - | - |
| Total | - | - | - | - |
| As at 30 June (Previous FY) | | | | |
| Receivables from exchange transactions | - | - | - | - |
| Receivables from non-exchange transactions | - | - | - | - |
| Bank balances | - | - | - | - |
| Total | - | - | - | - |

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

Financial Risk Management

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

ii) Liquidity risk management

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

| Description | Less than 1 month | Between 1-3 months | Over 5 months | Total |
|---|-------------------|--------------------|---------------|-------|
| | Kshs | Kshs | Kshs | Kshs |
| As at 30th June (Current FY) | | | | |
| Trade payables | - | - | - | - |
| Current proportion of borrowings | - | - | - | - |
| Provisions | - | - | - | - |
| Deferred income | - | - | - | - |
| Gratuity Provision | - | - | - | - |
| Total | - | - | - | - |
| As at 30th June (Previous FY) | | | | |
| Trade payables | - | - | - | - |
| Current portion of borrowings | - | - | - | - |
| Provisions | - | - | - | - |

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| Description | Less than 1 month | Between 1-3 months | Over 5 months | Total |
|-----------------------------|-------------------|--------------------|---------------|-------|
| | Kshs | Kshs | Kshs | Kshs |
| Deferred income | - | - | - | - |
| Employee benefit obligation | - | - | - | - |
| Total | - | - | - | - |

iii) Market risk

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

a) Foreign currency risk

The *Entity* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognized assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

b) Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs xxx (Current FY: Kshs xxx). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs xxx (Current FY – Kshs xxx)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

| Description | Level 1 | Level 2 | Level 3 | Total |
|---|---------|---------|---------|-------|
| | Kshs | Kshs | Kshs | Kshs |
| As at 30 June (Current FY) | | | | |
| Financial Assets | | | | |
| Quoted Equity Investments | - | - | - | - |
| Non- Financial Assets | | | | |
| Investment Property | - | - | - | - |
| Land And Buildings | - | - | - | - |
| Total | - | - | - | - |
| As at 30th June (Previous FY) | | | | |
| Financial Assets | | | | |
| Quoted Equity Investments | - | - | - | - |
| Non- Financial Assets | | | | |
| Investment Property | - | - | - | - |
| Land And Buildings | - | - | - | - |
| Total | - | - | - | - |

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

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The objective of the Entity’s capital risk management is to safeguard the Entity’s ability to continue as a going concern. The Entity capital structure comprises of the following funds:

| Description | Period as at 30 June 2025 | <i>Opening Statement</i> <i>1st July 2024</i> |
|---|------------------------------|---|
| | Kshs | Kshs |
| Revaluation Reserve | - | - |
| Retained Earnings | - | - |
| Capital Reserve | - | - |
| Total Funds | - | - |
| Total Borrowings | - | - |
| Less: Cash and Bank Balances | - | - |
| Net Debt/ (Excess Cash and Cash Equivalentents) | - | - |
| Gearing | - | - |

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33. Related Party Disclosures

| | <i>Period as at 30 June 2025</i> | <i>Opening Statement 1st July 2024</i> |
|--|--------------------------------------|---|
| | Kshs | Kshs |
| Committee Members Remuneration | | |
| Sitting allowance of committee Members during the year | 1,917,000.00 | xxx |
| | | |
| Transaction with the NGCDF Board | | |
| Transfers from the NGCDF Board during the year | 194,569,866 | xxx |
| Total | 194,569,866 | xxx |

34. Segment Information

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

35. Contingent Assets and Contingent Liabilities

Contingent Assets

| Description | <i>Period as at 30 June 2025</i> | <i>Opening Statement 1st July 2024</i> |
|--|--------------------------------------|---|
| | Kshs | Kshs |
| Contingent Assets | | |
| Insurance Reimbursements | - | - |
| Assets Arising from Determination of Court Cases | - | - |
| Reimbursable Indemnities and Guarantees | - | - |
| Receivables From Other Government Entities | - | - |
| Others (Specify) | - | - |
| Total | - | - |

(Give details)

Contingent Liabilities

| Description | <i>Period as at 30 June 2025</i> | <i>Opening Statement 1st July 2024</i> |
|--|----------------------------------|---|
| | Kshs | Kshs |
| Contingent Liabilities | - | - |
| Court Case xx against the Entity | - | - |
| Bank Guarantees in Favour of Subsidiary | - | - |
| Contingent Liabilities arising from Contracts Including PPPs | - | - |
| Others (Specify) | - | - |
| Total | - | - |

36. Capital Commitments

| Capital Commitments | <i>Period as at 30 June 2025</i> | <i>Opening Statement 1st July 2024</i> |
|-------------------------------|----------------------------------|---|
| | Kshs | Kshs |
| Authorised for | - | - |
| Authorised and contracted for | - | - |
| Total | - | - |

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

37. Events after the Reporting Period

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

38. Ultimate and Holding Entity

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

39. Currency

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



18. Annexes
Annex 1: Summary of Asset Register

| ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER | | | | |
|--|-------------------|----------------------------------|----------------------------------|-------------------|
| Asset class | Historical Cost | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost |
| | b/f | | | (Kshs) |
| | 2023-2024 | | | 2024-2025 |
| Land | 2,630,000 | | | 2,630,000 |
| Buildings and structures | | | | - |
| Transport equipment | 23,205,000 | | | 23,205,000 |
| Office equipment, furniture and fittings | 612,490 | | | 612,490 |
| ICT Equipment, Software and Other ICT Assets | 707,300 | | | 707,300 |
| Other Machinery and Equipment | | | | - |
| Heritage and cultural assets | - | | | - |
| Intangible assets | | | | - |
| Total | 27,154,790 | | | 27,154,790 |

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Annex 2 –PMC Bank Balances as at 30th June 2025

| PMC | Bank | Account number | Bank Balance | Opening Statement 1st July 2024 |
|-------------------------|--------------|----------------|--------------|---------------------------------|
| Kiriko primary sch | O76000016758 | FAMILY BANK | 53,985.00 | 182,848.90 |
| Miatuini primary sch | O76000016754 | FAMILY BANK | 106,290.00 | 109,890.00 |
| Wakaniu primary sch | O76000016786 | FAMILY BANK | - | 5.00 |
| Gathigiriri primary sch | O76000016767 | FAMILY BANK | - | 27,443.00 |
| Ngurubani primary sch | O76000016567 | FAMILY BANK | - | 2,636.00 |
| Gold primary sch | O76000016568 | FAMILY BANK | 53,321.50 | 55,121.00 |
| Mathiga primary sch | O76000017303 | FAMILY BANK | - | 43,102.00 |
| Rupingazi primary sch | O76000017070 | FAMILY BANK | 57,897.50 | 57,897.50 |
| Ichangi primary sch | O76000017141 | FAMILY BANK | - | 56,782.00 |
| Kombuini primary sch | O76000018374 | FAMILY BANK | - | 2,500,000.00 |
| Urumandi primary sch | O76000018353 | FAMILY BANK | 30,821.50 | 650,000.00 |
| Mumbuini primary sch | O76000018320 | FAMILY BANK | - | 96,472.50 |
| Rupingazi primary sch 2 | O76000018321 | FAMILY BANK | - | 96,472.50 |
| Kithiriti primary sch | O76000018385 | FAMILY BANK | - | |

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| | | | | |
|------------------------------|-----------------|-------------|------------|--------------|
| | | | | 2,500,000.00 |
| Kimbimbi primary sch | 076000018201 | FAMILY BANK | - | 9,920.00 |
| Karira primary sch | 076000018378 | FAMILY BANK | - | 4,000,000.00 |
| Ngothi primary sch | 076000018381 | FAMILY BANK | - | 32,162.00 |
| Ithiga ria njuki primary sch | 076000018403 | FAMILY BANK | - | 53.00 |
| Kirogo primary sch | 1330197046 | KCB BANK | 143,971.00 | 2,800,000.00 |
| WAKANIU PRIMARY SCHOOL PMC | A01034030001329 | SIDIAN BANK | - | 1,868.00 |
| KOMBUINI PRIMARY SCHOOL PMC | A01034030001359 | SIDIAN BANK | - | 655.00 |
| KAMINJI PRIMARY SCHOOL PMG | A01034030001369 | SIDIAN BANK | - | 915.00 |
| MURUBARA PRIMARY SCHOOL PM | A01034030001379 | SIDIAN BANK | - | 400.00 |
| MATHIGA PRIMARY SCHOOL PMC | A01034030001389 | SIDIAN BANK | - | 1,535.00 |
| MUMBUINI PRIMARY SCHOOL PMC | A01034030001399 | SIDIAN BANK | - | 1,545.00 |
| KAMUCEGE PRIMARY SCHOOL PMC | A01034030001419 | SIDIAN BANK | - | 599.10 |
| GAKUU PRIMARY SCHOOL PMC | A01034030001479 | SIDIAN BANK | - | 10,985.00 |
| KARIRA PRIMARY SSSHOOLPMC | A01034030001489 | SIDIAN BANK | - | 80.00 |
| NDOROME PRIMARY SCHOOL PMC | A01034030001499 | SIDIAN BANK | - | 999.60 |
| KUTUS PRIMARY SCHOOL PMC | A01034030001509 | SIDIAN BANK | - | 3,464.10 |

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| | | | | |
|-----------------------------|-----------------|-------------|---|-----------|
| KAGIO PRIMARY SCHOOL PMC | A01034030001529 | SIDIAN BANK | - | 3,488.65 |
| KANGAI PRIMARY SCHOOL PMC | A01034030001539 | SIDIAN BANK | - | 3,365.05 |
| KIRIKO PRIMARY SCHOOL PMC | A01034030001549 | SIDIAN BANK | - | 20.00 |
| RWANGONDU PRIMARY SCHOOLPMC | A01034030001559 | SIDIAN BANK | - | 100.00 |
| MUKOU PRI SCH PMC | A01034030001579 | SIDIAN BANK | - | 25.00 |
| KANGAI PRISCH PMC | A01034030001589 | SIDIAN BANK | - | 1,015.00 |
| ITANGI PRISCH PMC | A01034030001599 | SIDIAN BANK | - | 275.00 |
| KINYAGA PRISCH PMC | A01034030001619 | SIDIAN BANK | - | 620.00 |
| DIFATHAS PRI SCH PMC | A01034030001649 | SIDIAN BANK | - | 145.00 |
| MUTITHI PRI SCH PMC | A01034030001689 | SIDIAN BANK | - | 1,145.00 |
| NGUKA PRISCH PMC | A01034030001729 | SIDIAN BANK | - | 1,149.00 |
| KANGONDO PRISCH PMC | A01034030001739 | SIDIAN BANK | - | 3,355.00 |
| WANG'URU PRISCH PMC | A01034030001779 | SIDIAN BANK | - | 3,360.00 |
| NGURUBANI PRI SCH PMC | A01034030001789 | SIDIAN BANK | - | 550.00 |
| GOLD PRI SCH PMC | A01034030001799 | SIDIAN BANK | - | 955.00 |
| KADAWA PRISCH PMC | AO1034030001809 | SIDIAN BANK | - | 16,065.00 |
| MURINDUKO PRI SCH PMC | A01034030001829 | SIDIAN BANK | - | |

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| | | | | |
|-------------------------------------|-----------------|-------------|-----------|-----------|
| | | | | 796.00 |
| CIAGIINI PRIMARY SCHOOL PMC | A01034030001839 | SIDIAN BANK | - | 1,883.55 |
| MUTITHI PRIMARY SCH COMMITTEE PMC | A01034030001849 | SIDIAN BANK | 54,899.00 | 54,899.00 |
| KARUANGI PRIMARY SCH COMMITTEE PMC | A01034030001859 | SIDIAN BANK | 33,968.60 | 33,968.60 |
| NYAIKUNGU PRIMARY SCHOOL PMC | A01034030001869 | SIDIAN BANK | - | 2,180.00 |
| KIMBIMBU PRIMARY SCHOOU PMC | A010340301879 | SIDIAN BANK | - | 3,523.00 |
| ITANGI PRIMARY SCHOOL PMC | A01034030001889 | SIDIAN BANK | - | 115.00 |
| MIATUINI PRIMARY SCHOOL PMC | A01034030001899 | SIDIAN BANK | - | 1,215.00 |
| KADAWA PRIMARY SCHOOL PMC | A01034030001909 | SIDIAN BANK | - | 2,305.00 |
| IKURUNGU PRIMARY SCHOOL PMC | A01034030001919 | SIDIAN BANK | - | 465.00 |
| MATHANGAUTA PRIMARY SCHOOL PMC | A01034030001929 | SIDIAN BANK | - | 685.00 |
| GOLD PRIMARY SCHOOL COMMITTEE PMC | A01034030001939 | SIDIAN BANK | - | 2,905.00 |
| RUPINGAZI PRIMARY SCHOOLPMC | A01034030001959 | SIDIAN BANK | - | 205.00 |
| RWANGONDU PRIMARY SCHOOL PMC | A01034030001999 | SIDIAN BANK | 44,499.00 | 44,499.00 |
| MIANYA PRISCH PMC | A01034030002027 | SIDIAN BANK | - | 9,249.00 |
| KINYAGA PRI SCH PMC | AO1034030002057 | SIDIAN BANK | - | 780.00 |
| KIMBIMBI PRI SCH (SPECIAL UNIT) PMC | A01034030002187 | SIDIAN BANK | - | 90.00 |

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| | | | | |
|----------------------------------|-----------------|-------------|-------|----------|
| KIANJOGU PRIMARY SCHOOL PMC | A01034030002207 | SIDIAN BANK | - | 1,620.00 |
| RUKANGA PRI SCH PMC | A01034030002217 | SIDIAN BANK | - | 350.00 |
| NGCDF KANDONGU PRI SCH COMMITTEE | A01034030002227 | SIDIAN BANK | - | 467.00 |
| KIORUGARI PRIMARY SCHOOL PMG | A01034030002237 | SIDIAN BANK | - | 1,057.00 |
| THIBA PRIMARY SCHOOL PM | A01034030002247 | SIDIAN BANK | 33.00 | 33.00 |
| KIUMBUINI PRIMARY SCHOOL PMC | A01034030002257 | SIDIAN BANK | - | 1,000.00 |
| KIANDEGWA PRIMARY SCHOOL | A01034030002267 | SIDIAN BANK | - | 350.00 |
| NGUCUI PRIMARY SCHOOL PM | A01034030002277 | SIDIAN BANK | - | 6,068.00 |
| KANG'ARU PRIMARY SCHOOL PMC | A01034030002287 | SIDIAN BANK | - | 15.00 |
| NYANGATI PRIMARY SCH PMC | A01034030002297 | SIDIAN BANK | - | 155.00 |
| GATHIGIINI PRIMARY SCH COMM | A01034030002307 | SIDIAN BANK | - | 705.00 |
| MUTUNGARA PRIMARY SCHOOL PMC | A01034030002317 | SIDIAN BANK | - | 335.00 |
| NGCDF MUGAAA PRIMARY SCHOOL | A01034030002587 | SIDIAN BANK | - | 19.00 |
| NGCDF KANGONDO PRIMARY SCHOOL | A01034030002607 | SIDIAN BANK | - | 8,807.00 |
| NGCDF WANGURU PRI SCH PMC | A01034030002617 | SIDIAN BANK | - | 50.00 |
| NGCDF KOMBUINI PRI SCH PMC | A01034030002637 | SIDIAN BANK | - | 5,296.00 |
| KITHIRITI PRIMARY SCH PMC | A01034030002647 | SIDIAN BANK | - | |

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| | | | | |
|-------------------------------|----------------|-------------|------------|------------|
| | | | | 4,454.00 |
| MUMBU PRIMARY | 1330198816 | KCB BANK | 1,154.00 | |
| URUMANDI PRIMARY SCH | 1330220668 | KCB BANK | 100,631.00 | |
| KANGURE PRIMARY SCH. | 1331820227 | KCB BANK | 56,123.00 | |
| KANGONDO PRIMARY | 076000018593 | FAMILY BANK | 349,862.50 | |
| MUGAA PRIMARY SCH | 1330198611 | KCB BANK | 2,621.00 | |
| KIORUGARI PRY PMC | 1330220579 | KCB BANK | 39.00 | |
| NYANGATI PRI SCH | 76000018375 | FAMILY BANK | - | |
| MBUI NJERU PRIMARY SCHOOL | O1034710002853 | SIDIAN BANK | 1,587.00 | |
| WANGURU PRIMARY SCHOOL | 1336394765 | KCB BANK | 339,998.00 | |
| NGUKA PRI SCHOOL | O1034710002863 | SIDIAN BANK | 2,146.50 | |
| NYAGA PRI SCHOOL | O1034710002843 | SIDIAN BANK | 188,984.00 | |
| DIFATHAS PRIMARY SCHOOL | O1034710003151 | SIDIAN BANK | 112,480.00 | |
| KIANJOGU PRIMARY SCHOOL | 1341331539 | KCB BANK | 163,090.00 | |
| GOLD PRIMARY SCHOOL | 1341327140 | KCB BANK | 43,240.00 | |
| KINYAGA PRIMARY SCHOOL | O1034710004081 | SIDIAN BANK | 900,000.00 | |
| Gathigiriri mixed sec sch | O76000016732 | FAMILY BANK | - | 253,420.00 |
| St trizas kutus girls sec sch | O76000016555 | FAMILY BANK | - | |

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| | | | | |
|----------------------------------|-----------------|-------------|------------|------------|
| | | | | 175.18 |
| Dr babla kangaru girls sec | O76000016550 | FAMILY BANK | - | 2,160.00 |
| St teresa riandira sec sch | O76000016536 | FAMILY BANK | 111,251.50 | 111,251.50 |
| Ngurubani sec sch | O76000016538 | FAMILY BANK | 78,347.80 | 82,547.80 |
| Nyangati sec sch | O76000016569 | FAMILY BANK | - | 26,974.00 |
| Tebere sec sch | O76000017073 | FAMILY BANK | 24,713.00 | 24,713.00 |
| Rurii mixed sec sch | O76000017103 | FAMILY BANK | 26,713.00 | 26,713.00 |
| Mugambaciura sec sch | O76000017069 | FAMILY BANK | - | 5,406.00 |
| Murinduko sec sch | O76000017071 | FAMILY BANK | 84,667.50 | 87,067.50 |
| Gakuu mixed sec sch | O76000017105 | FAMILY BANK | 27,947.25 | 27,947.25 |
| Mathangauta sec sch | O76000017224 | FAMILY BANK | 26,899.00 | 26,899.00 |
| Good samaritan sec sch | O76000018352 | FAMILY BANK | 31,587.00 | 31,587.00 |
| Togonye sec sch | O76000018329 | FAMILY BANK | - | 111,687.00 |
| NGCDF ST TERESA RIANDIRA SECSCH | A01034030001299 | SIDIAN BANK | - | 45.00 |
| NGCDF ICHANG'I SECONDARY SCHOOL | A01034030001319 | SIDIAN BANK | - | 3,405.00 |
| NYANGATI SECONDARY SCHOOL PMC | A01034030001349 | SIDIAN BANK | - | 7,425.00 |
| KIARUKUNGU MIXED DAY SEC SCH PMC | A01034030001429 | SIDIAN BANK | 91,475.00 | 91,475.00 |

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| | | | | |
|---------------------------------------|-----------------|-------------|---|----------|
| THIBA SECONDARY SCHOOL PMC | A01034030001439 | SIDIAN BANK | - | 15.00 |
| HON KIRAGU STEPHEN SEC SCH PMC | AO1034030001569 | SIDIAN BANK | - | 626.00 |
| MUMBUINI SEC SCH PMC | AO1034030001609 | SIDIAN BANK | - | 75.00 |
| GAKUU SECSCH PMC | A01034030001629 | SIDIAN BANK | - | 685.00 |
| KANGURE SEC SCH PMC | A0103403U001639 | SIDIAN BANK | - | 605.00 |
| KINYAGA SEC SCH PMC | A01034030001669 | SIDIAN BANK | - | 2,525.00 |
| KITHIRITI MIXED DAY SEC SCH PMC | A01034030001679 | SIDIAN BANK | - | 205.00 |
| ST AUGUSTINE NDINDIRUKU SEC SCH PMC | A01034030001699 | SIDIAN BANK | - | 235.00 |
| KOMBUINI SEC SCH PMC | A01034030001709 | SIDIAN BANK | - | 1,575.00 |
| GITOO-INI SECONDARY SCHOOL PMC | A01034030001749 | SIDIAN BANK | - | 80.00 |
| TOGONYE SECONDARY SCHOOLPMC | A01034030001769 | SIDIAN BANK | - | 690.00 |
| NGANG'A SECONDARY SCH COMMIT TTEE PMC | A01034030001819 | SIDIAN BANK | - | 342.00 |
| IKURUNGU SECONDARY SCHOOLPMC | A01034030001949 | SIDIAN BANK | - | 40.00 |
| NGUKA SECONDARY SCHOOLPMC | A01034030001969 | SIDIAN BANK | - | 120.00 |
| NG'OTHI SEC SCH PMC | A01034030002037 | SIDIAN BANK | - | 800.00 |
| MUKOU SECONDARY SCHOOL COMM PMC | AO1034030002077 | SIDIAN BANK | - | 8.00 |
| MATHANGAUTA SECONDARY SCHOOL PMC | AO1034030002107 | SIDIAN BANK | - | |

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| | | | | |
|-------------------------------------|-----------------|-------------|------------|------------|
| | | | | 155.00 |
| KANGURE SECONDARY SCHOOLPMC | A01034030002117 | SIDIAN BANK | - | 1,448.00 |
| ST MARY'S KIUMBU SECONDARY SCH PMC | A01034030002127 | SIDIAN BANK | - | 91.00 |
| MUGAMBACIURA SECONDARY SCHOOLPMC | A01034030002137 | SIDIAN BANK | - | 70.00 |
| NGURUBANI SECONDARY SCHOOL PMC | AO1034030002147 | SIDIAN BANK | - | 34.00 |
| ST PETER DIFATHAS SECONDARY SCH PMC | A01034030002157 | SIDIAN BANK | 117,785.00 | 117,785.00 |
| KIANDEGWA SECONDARY SCHOOLPMC | A01034030002167 | SIDIAN BANK | - | 169.00 |
| NYAGA SECONDARY SCHOOL PMC | A01034030002327 | SIDIAN BANK | - | 1,305.00 |
| CIAGINI SECONDARY SCHOOL PMC | A01034030002347 | SIDIAN BANK | - | 105.00 |
| MUKOU SECONDARY SCHOOL PMC | A01034030002357 | SIDIAN BANK | - | 265.00 |
| HABEL NYAMU SECONDARY SCHOOL PMC | A01034030002377 | SIDIAN BANK | - | 45.00 |
| KIORUGARI MIXED SECONDARY SCH PMC | AO1034030002407 | SIDIAN BANK | - | 695.00 |
| NG'OTHI SECONDARY SCH PMC | A01034030002417 | SIDIAN BANK | - | 10,628.00 |
| STTERESA RIANDIRA SEC SCH PMC | A01034030002427 | SIDIAN BANK | - | 335.00 |
| RIANDIRA SECONDARY SCH PMC | A01034030002437 | SIDIAN BANK | - | 3.00 |
| URUMANDI SECONDARY SCHOOLPMC | A01034030002467 | SIDIAN BANK | - | 450.00 |
| KIAMANYEKI SECONDARY SCHOOL PMC | A01034030002477 | SIDIAN BANK | - | 1,125.00 |

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| | | | | |
|-------------------------------------|-----------------|-------------|------------|-----------|
| NYANGATI SECONDARY SCHOOL PMO | A01034030002487 | SIDIAN BANK | - | 184.00 |
| WANGO AIC SECONDARY SCHOOL PMC | A01034030002517 | SIDIAN BANK | - | 2,397.00 |
| NGCDF ICHANG'1 SECONDARY SCHOOL PMC | A01034030002527 | SIDIAN BANK | - | 148.00 |
| NGCDF RIANDIRA SEC SCH | A01034030002537 | SIDIAN BANK | - | 3,799.00 |
| NGCDF NGUCUI MIXED SECONDARY SCHOOL | A01034030002547 | SIDIAN BANK | - | 5,660.00 |
| NGCDF MBUI NJERU SEC SCHOOL | A01034030002557 | SIDIAN BANK | - | 15.00 |
| DR. BABLA KANG'ARU SEC SCH | A01034030002657 | SIDIAN BANK | - | 399.00 |
| ST TRIZA SEC SCH | 1330087828 | KCB BANK | 329.00 | |
| KIAMANYEKI SEC SCH | 1332391397 | KCB BANK | 44,308.00 | |
| KIARUKUNGU SEC | 1330220293 | KCB BANK | 1,771.00 | |
| NGURUBANI SEC SCH | 1338106406 | KCB BANK | 1,600.00 | |
| MUGAMBA CIURA SEC | 1332320376 | KCB BANK | - | |
| ST TRIZA SEC SCHOOL | 1330087798 | KCB BANK | 420.00 | |
| URUMANDI SEC PMC | 1333051514 | KCB BANK | 44,308.00 | |
| KAROTI GIRLS SEC SCH | 1330220072 | KCB BANK | 207,907.00 | |
| KIANDEGWA SEC SCHOOL | 1330087755 | KCB BANK | 4,080.00 | |
| Mwea technical & vocational college | O76000016577 | FAMILY BANK | - | 26,522.00 |

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| | | | | |
|------------------------------------|-----------------|-------------|--------|-----------|
| Karira assistant chiefs office | O76000016546 | FAMILY BANK | - | 9,988.98 |
| Kangu assistant chief | O76000017113 | FAMILY BANK | 502.00 | 50,862.00 |
| Mathigani assistant chief | O76000017059 | FAMILY BANK | 62.50 | 50,622.50 |
| CIAGINI CHIEF'S OFFICE PMC | A01034030001409 | SIDIAN BANK | - | 610.00 |
| KIRIGO ASSISTANT CHIEF OFFICE PMG | A01034030001339 | SIDIAN BANK | - | 530.00 |
| MARURUMO CHIEFS OFFICE PMC | A01034030001519 | SIDIAN BANK | - | 5.00 |
| CIAGIINI POLICE STASTION PMC | A01034030001719 | SIDIAN BANK | - | 80.00 |
| MORGAN CHIEF'S CAMP PMC | A01034030001759 | SIDIAN BANK | - | 380.00 |
| KIAMACIRI POLICE STATION PMC | A01034030001979 | SIDIAN BANK | - | 180.00 |
| RUKANGA ASSISTANT CHIEF OFFICE PMC | AO1034030002007 | SIDIAN BANK | - | 100.00 |
| MAKUTANO A.P CAMP | AO1034030002047 | SIDIAN BANK | - | 380.00 |
| KATHIGA CHIEF'S OFFICE PMC | A01034030002067 | SIDIAN BANK | - | 360.00 |
| NYAIKUNGU ASSISTANT CHIEF COMM PMC | A01034030002087 | SIDIAN BANK | - | 70.00 |
| MBUI NJERU ASSISTANT CHIEF PMC | A01034030002097 | SIDIAN BANK | - | 340.00 |
| KINYAGA ASSISTANT CHIEF OFFICE PMC | A01034030002177 | SIDIAN BANK | - | 19,152.00 |
| WANG'URU LAW COURTS PMC | A01034030002197 | SIDIAN BANK | - | 36.00 |
| KAMIIGUA ASST. CHIEF OFFICE PMC | A01034030002457 | SIDIAN BANK | - | |

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| | | | | |
|-----------------------------------|-----------------|-------------|--------------|--------|
| | | | | 660.00 |
| KIARUKUNGU ASST. CHIEF OFFICE PMC | A01034030002497 | SIDIAN BANK | - | 340.00 |
| KIAMACIRI ASST. CHIEF OFFICE PMC | A01034030002507 | SIDIAN BANK | - | 760.00 |
| KATHIGA CHIEF'S OFFICE PMC | A01034030002627 | SIDIAN BANK | - | 790.00 |
| DCC MWEA OFFICE | 1330199022 | KCB BANK | 3,696.00 | |
| GATHIGIRIRI ASST CHIEF | 1330094727 | KCB BANK | 724.00 | |
| NGUKA POLICE STATION | 1330087526 | KCB BANK | 327.00 | |
| MUTITHI ACC OFFICE | 1034710002743 | SIDIAN BANK | 588.00 | |
| THIBA POLICE STATION | 1336201924 | KCB BANK | 3,575.00 | |
| PIA I POLICE POST | 1034710002813 | SIDIAN BANK | 151,022.00 | |
| MWEA SPORTS PMC ACCOUNT | A01034030002667 | SIDIAN BANK | - | 150.00 |
| SCHOOLWATER TANKS PROJECT PMC | A01034030001989 | SIDIAN BANK | - | 20.00 |
| WANGURU JITUME HUB | 1333134495 | KCB BANK | 647,189.00 | |
| NGURUBANI SEC SCHOOL | 1338106406 | KCB BANK | 1,600.00 | |
| NGURUBANI PRIMARY SCHOOL | 1330469984 | KCB BANK | 157,927.00 | |
| KAMINJI PRIMARY SCHOOL | 1337942162 | KCB BANK | 1,445.00 | |
| RIANDIRA PRIMARY SCHOOL | O1034710004101 | SIDIAN BANK | 1,000,000.00 | |

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| | | | | |
|---------------------------|----------------|-------------|--------------|---------------|
| NG'OTHI PRIMARY SCHOOL | 01034710004231 | SIDIAN BANK | 650,000.00 | |
| RWANG'ONDU PRIMARY SCHOOL | 01034710004241 | SIDIAN BANK | 650,000.00 | |
| RUKANGA PRIMARY SCHOOL | 01034710004091 | SIDIAN BANK | 650,000.00 | |
| NDINDIRUKU PRIMARY SCHOOL | 1330198719 | KCB BANK | 64.00 | |
| IKULUNGU PRIMARY SCHOOL | 1330195752 | KCB BANK | 443.00 | |
| CLIMATE CHANGE ACTIVITIES | 01034710003141 | SIDIAN BANK | 11,098.00 | |
| | | | 7,698,013.65 | 14,709,800.76 |

Annex 3: Progress on Follow Up of Auditor Recommendations

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---------------------|--------------------------------------|---|
|--|-----------------------------------|---------------------|--------------------------------------|---|

*National Government Constituencies Development Fund (NGCDF)
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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|--------------------------------------|---|
| 2.0 | Unsupported project management committee account balances | The management committed to begin preparing cashbooks and reconciliation statements beginning 2024/2025 | resolved | |
| 3.0 | Pmc account balances not returned to the constituency account | The management committed to refund the pmc balances the NGCDF main account | resolved | |
| 4.0 | Management of bursaries | The management committed to do follow up on acknowledgement receipts one the bursaries and also conduct periodic monitoring of bursaries | resolved | |



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Name *ISAAC WAMUNUA*
Fund Account Manager.

