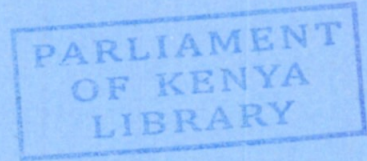


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

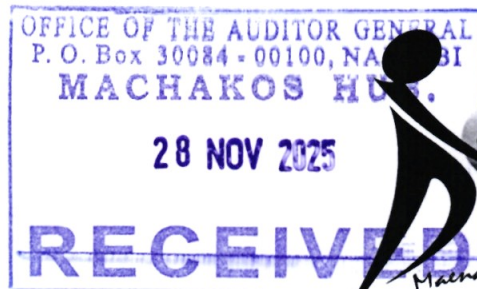
THE AUDITOR-GENERAL

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 18 FEB 2026	DAY: WED
TABLED BY:	MAJORITY PARTY WHIP HON. SILVANUS SHIRO
CLERK-AT-THE-TABLE:	DBIENO

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2025**



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MBOONI CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

Transitional International Public Sector Accounting Standards Financial Statements

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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
DFAC	Decentralized funds Accounts Committee
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/revisions 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 Mbooni 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	Paul Mbithuka Kimilu
2.	National Sub-County Accountant	Thomas Kimolya Muli
3.	Chairman NGCDFC	Joshua Mule Mbondo
4.	Member NGCDFC	Rabeca Wavinya Muli
5.	Member NG CDFC	Charles Mutua Philip

(c) Fiduciary Oversight Arrangements

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Mbooni 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 Mbooni Constituency Headquarters

P.O. Box 80-90133
NG-CDF Building
Next to DCC Residence
Mbumbuni,
Makueni, Kenya.

(e) NGCDF Mbooni Constituency Contacts

Telephone: (254) 715681197
E-mail: cdfmbooni@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NGCDF Mbooni Constituency Bankers

1. Equity Bank Ltd(Operations)
Wote Branch
Account Number: 0670262509102
P.O Box 450-90300
Wote.
2. Equity Bank Ltd(Deposit)
Wote Branch
Account Number: 0670285287309
P.O Box 450-90300
Wote.
3. Equity Bank- Wote Branch-Variou (as per annex 2) (PMC Accounts)
Equity Bank- Masii Branch Variou (as per annex 2) (PMC Accounts)
KCB- Kikima Branch Variou (as per annex 2) (PMC Accounts)










(g) Independent Auditor

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


(h) Principal Legal Adviser

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

3. NGCDF Committee

Name	Details	Photo
Joshua Mule Mbondo- Chairman	Date of Birth: 24/12/1955 Key academic and professional qualification: Diploma in Education Work experience: Retired Principal	
Charles Mutua Philip- Secretary	Date of Birth: 05/05/1993 Key academic and professional qualification: Bachelor of Education Work experience: BOM Teacher and Business man	
Peter Ndunda Sila- Co-opted Member	Date of Birth: 09/09/1955 Key academic and professional qualification: Diploma in Education Work experience: Retired Head teacher	
Dorcas Wavinya Munguti- Member	Date of Birth: 04/02/1968 Key academic and professional qualification: KCE Certificate Work experience: Business Lady	
Rabecca Wavinya Muli-Member	Date of Birth: 00/00/1957 Key academic and professional qualification: KCE Certificate Work experience: Retired Forester	
Peter Maingi Mbindyo- Member	Date of Birth: 26/11/1951 Key academic and professional qualification: Master of Geoinformation System for Rural Applications Work experience: Retired Civil servant	
Irene Wanza Maithya-Member	Date of Birth: 20/12/1999 Key academic and professional qualification: Diploma in Beauty Therapy Work experience: Business Lady	
Serah Wanza Muli- member	Date of Birth: 00/00/1979 Key academic and professional qualification: KCSE Certificate Work experience: Business Lady	
Paul Kimilu-Fund	Date of Birth: 20/09/1967	

***National Government Constituencies Development Fund (NGCDF)
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Account Manager	Key academic and professional qualification: Masters in Business Administration Work experience: 1992-2006- Finance and administration in the public service 2007- 2025- Fund Manager/ Regional coordinator NGCDF Board	
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4. NG-CDFC Chairman's Report

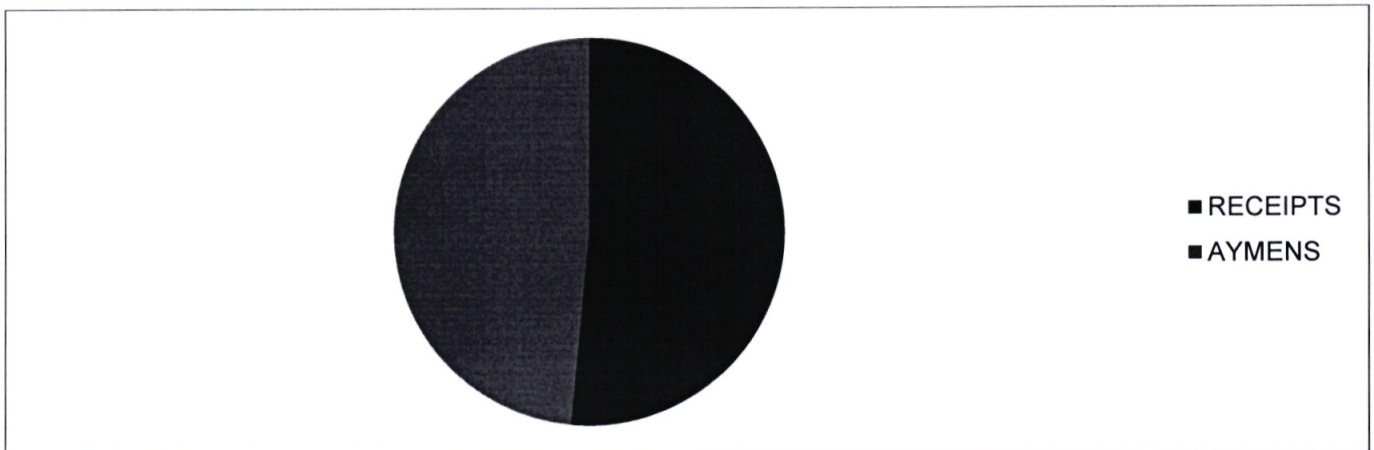


Joshua Mule Mbondo

(a) Summary of Budget Performance

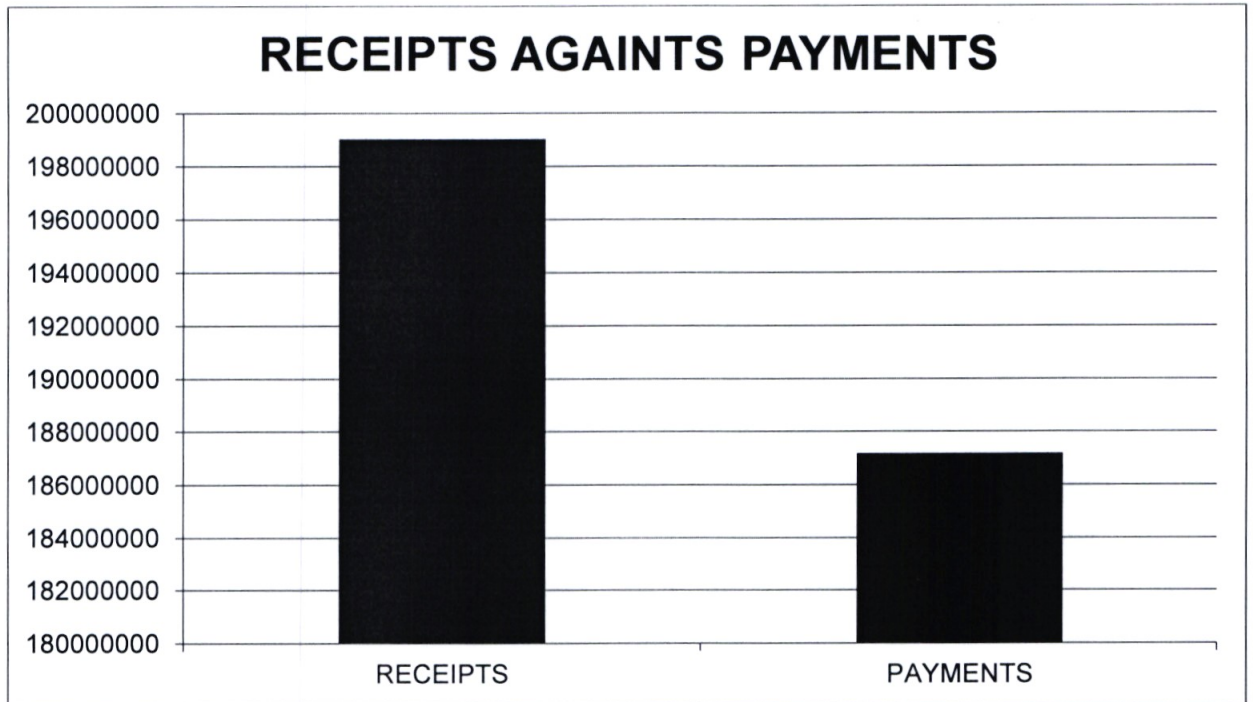
In the financial year 2024/2025, Mbooni NG-CDF was allocated a total of Kshs. 188,414,052.

The budget for the year was well utilized with receipts of Kshs. 199,034,963.00 and payments of Kshs. 187,175,676. Included in the receipts are previous year's outstanding disbursements of Kshs. 55,034,963. This Utilization was achieved because of an opening balance of Kshs. 49,487,313. There were also other receipts from sale of tender documents of Kshs 24,000 and PMC un-utilized funds re-banked into the NG-CDF main account of Kshs. 839,634.



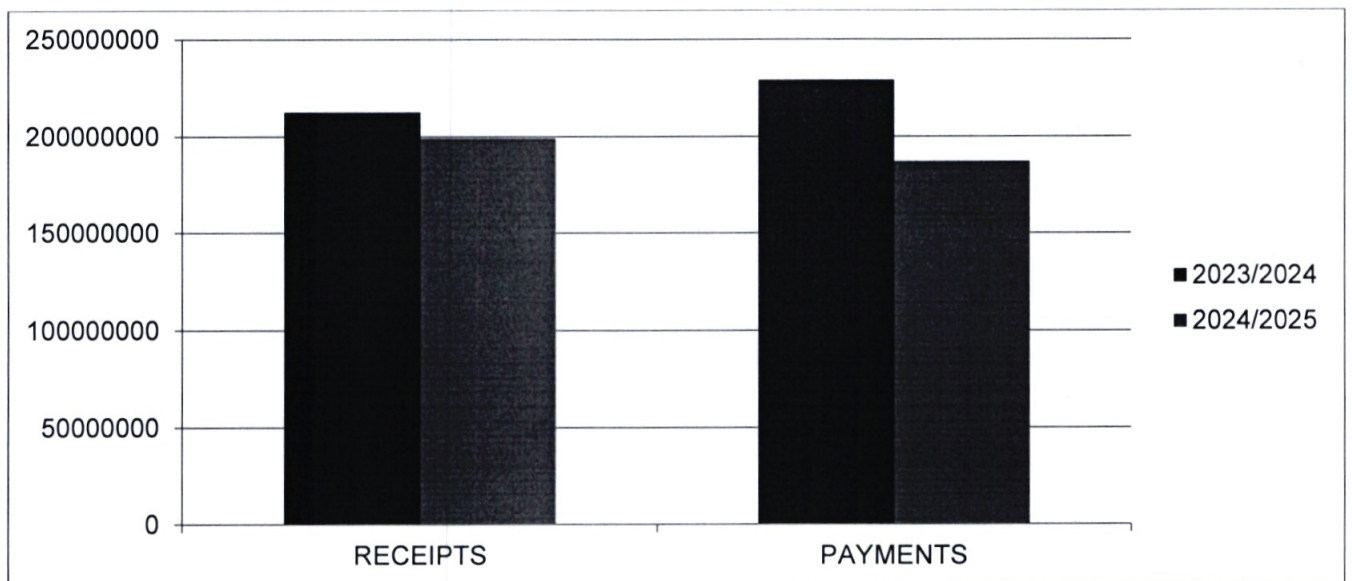
Comparison of payments against receipts

During the financial year, Mbooni NG-CDF received 87% (Kshs. 199,034,963) of the final budget. This was due to delayed disbursements from the board. Out of the total funds received, the committee managed to spend 94% (Kshs. 187,175,676) since much of the funds were received towards the end of the financial year.



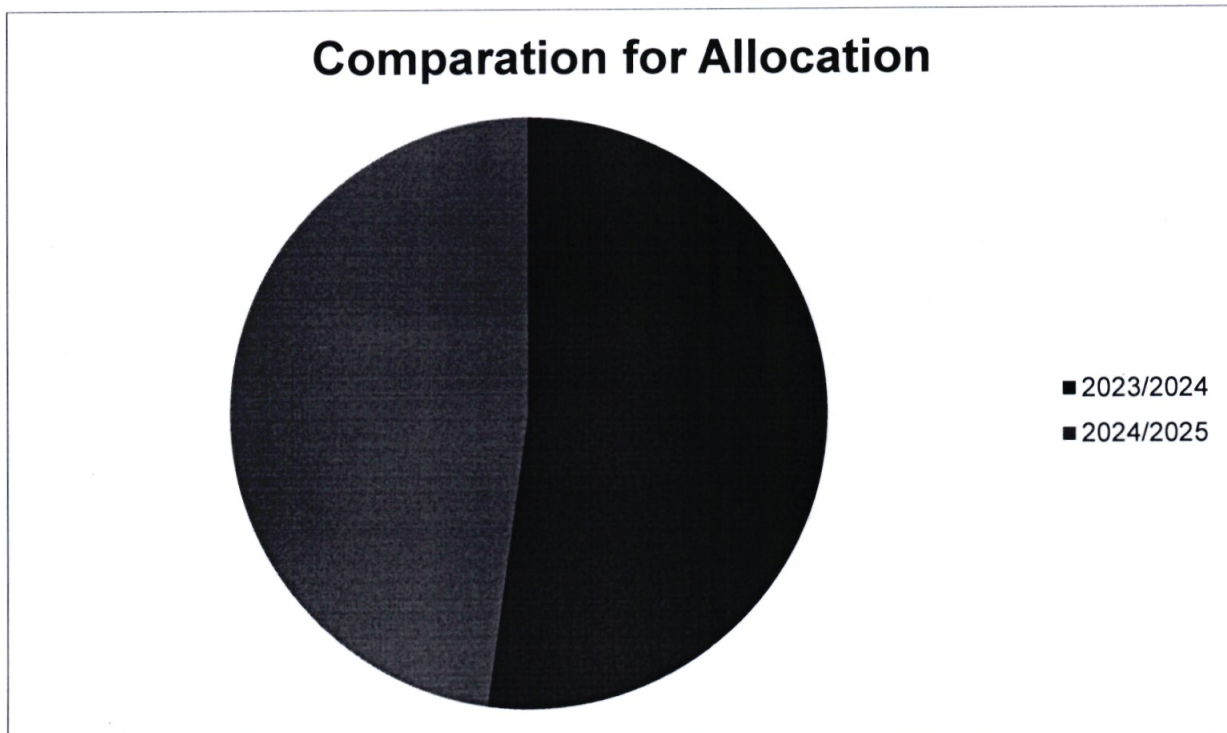
Statement of receipts and payments FY 2024/2025 against 2023/2024

In the financial year 2023/2024 the total receipts were Kshs. 212,701,295 and payments of Kshs. 229,263,515 against receipts of Kshs 199,034,963 and payments of Kshs. 187,175,676 in the financial year 2024/2025. There was a notable decrease budgetary performance in comparison of the two financial years.



Allocation

The total allocation for the financial year 2023/2024 was Kshs. 205,814,084 and Kshs. 188,414,052 for financial year 2024/2025. There was a notable decrease in allocation of Kshs. 17,400,032.



(b) Key achievements during the year 2024/2025

The key achievements during the financial year were majorly on education bursary to needy students across the constituency of Kshs. 64,000,000 with a total of 12,479 beneficiaries in special schools, secondary and tertiary institutions. This assisted in retaining students in schools.

Mbooni NG-CDF also managed key achievements in physical infrastructure built in education sector secondary schools where a 50 student's capacity science laboratory was constructed and equipped at Kikuswi Secondary School thus providing the necessary amenities to the students.

A pictorial representation of the above projects is as shown below;

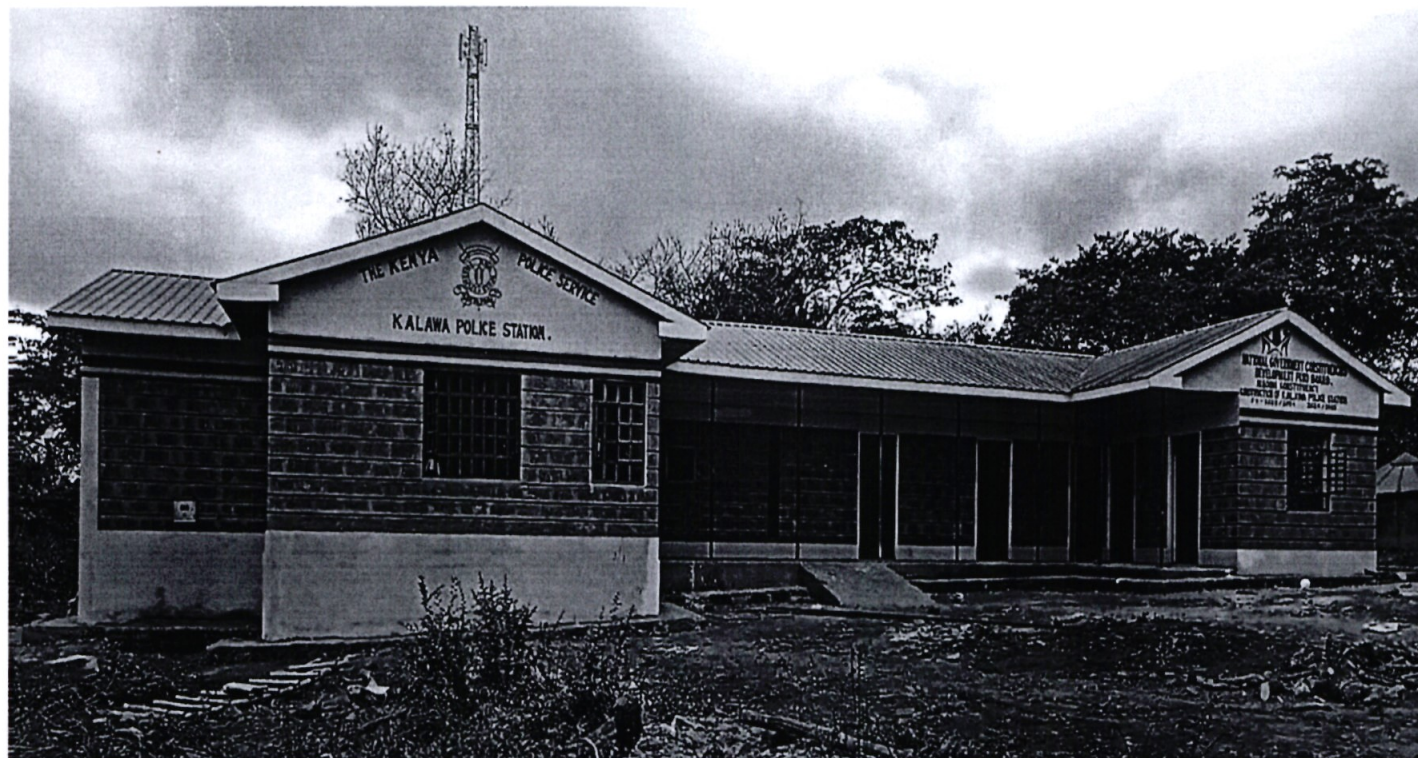
*National Government Constituencies Development Fund (NGCDF)
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(Construction and equipping of Kikuswi Secondary School 50 students' capacity science laboratory)

Another achievement was realised in Kalawa Police Station with 11 units constructed. This brought security facilities closer to the citizens and helped improve security issues within the area.

A pictorial representation of the above projects is as shown below;



(Construction of 11 units Kalawa Police Station)

(c).Emerging issues related to the entity

- i. Delayed disbursement of funds from the NG-CDF Board.

(d).Implementation Challenges

- i. Delayed disbursements of funds from the NG-CDF Board.
- ii. Lack of commitment and capacities by the PMCs.
- iii. Lack of support and technical guidance by line ministries.
- iv. Failure by PMCs to follow financial and procurement guidelines.

Recommended way forward

- i. The disbursement should be done as per the different quarter allocation.
- ii. To deal with lack of commitment and capacities by the PMCs there is need for continuous capacity building of PMCs.
- iii. To deal with lack of support and technical guidance by line ministries, there is need to employ more technical officers.
- iv. To deal with failure by PMCs to follow financial and procurement guidelines, there is need to strengthen internal procedures and processes.


.....
Joshua Mule Mbondo
Chairman NGCDF Committee

5. Statement of Performance Against Predetermined Objectives for FY 2024/25

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 Mbooni Constituency 2023-2027** plan are to:

- a) To improve access, affordability and availability of quality education.
- b) To improve security preparedness and service delivery in the constituency.
- c) To improve environmental sustainability and climate change mitigation.
- d) To empower the youth and harness their talent.
- e) To improve preparatory and response mechanisms in the constituency.
- f) To strengthen performance measurement mechanisms.
- g) To strengthen the NG-CDF Office to deliver on its mandate.

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 improve accessibility, affordability and	Increased enrolment in primary schools and	number of usable physical infrastructure build in primary, secondary, and tertiary	In the FY 2024/2025; Number of classrooms increased by 8. Three new laboratories were

	availability of quality education.	improved transition to secondary schools and tertiary institutions	institutions number of bursary's beneficiaries at all levels	built in secondary schools and one dining hall Number of bursary beneficiaries increased from 10,404 to 12,479; 175 in special schools, 8,428 in secondary schools and 3,876 in tertiary institutions.
Security	To improve security preparedness and service delivery in the constituency.	Reduced crimes and insecurity and improved service delivery.	Numbers of usable physical infrastructure are built in chief's offices, AP lines and police stations.	In the FY 2024/2025; Number of usable physical infrastructure built in security functions included 2 police station, 1 police post, 1 ACC's offices, 1 chief's offices and 3 assistant chief's offices.
Climate change mitigation activities	To improve environmental sustainability and climate change mitigation.	Increased water harvesting and environmental conservation.	Provision of water tanks.	Number of water tanks provided across the constituency was 22

6. Governance Statement

NG-CDFC members are appointed by a selection panel established under section 43 of the NG-CDF Act 2015. The board shall upon;

- i. Commencement of a new parliamentary term
- ii. Resolution of a constituency committee
- iii. Removal of a member of the constituency committee
- iv. The occurrence of a vacancy in a constituency committee

Request the officer of the board seconded to the constituency committee to convene a meeting within 14 days thereof or within the time stipulated by the board.

Each constituency committee shall comprise of;

- i. The national government official responsible for coordination of national government functions
- ii. Two men each nominated in accordance with subsection 3, one whom shall be a youth at the date of appointment
- iii. Two women each nominated in accordance with subsection 3, one whom shall be a youth at the date of appointment
- iv. One person with disability nominated by a registered group representing PWDs in the constituency.
- v. Two persons nominated by the constituency office established under regulations made pursuant to the parliamentary service act.
- vi. The officer of the board seconded to the constituency committee by the board who shall be an ex-officio member without a vote.
- vii. One member co-opted by the board in accordance with regulations made by the board.

The term of the previous Mbooni NG-CDF committee lapsed in 13th December, 2024 upon expiry of their two years contract.

A selection panel was established to undertake the process of appointment of the NG-CDFC members. The selection panel invited interested and qualified members of the public for

appointment to the NG-CDF committee. The panel invited through advertisement in churches, public office notice boards and other public areas in the constituency.

The selection panel developed a short listing criterion for selecting suitable nominees. Out of 16 applicants, 12 were shortlisted and interviews conducted. The selection panel worked further using the vetting scores and developed criterion of nominees based on regional balance, gender, special interest groups, youth and merit.

The following members were appointed and gazetted on the 21st May, 2025 pursuant to section 43 (2);

S/No	Name	Category representation	Ward
1.	Joshua Mule Mbondo	Male (Adult)	Tulimani
2.	Charles Mutua Phillip	Male (Youth)	Mbooni
3.	Dorcus Wavinya Munguti	Female(Adult)	Mbooni
4.	Irene Wanza Maithya	Female(Youth)	Kako/Waia

Nominee of the body representing persons with disability

S/No	Name	Nominating Organisation	Nature of physical Impairment	Remarks	Ward
1.	Serah Wanza Muli	Mbooni PWD SHG	Physical –Leg Impairment	Limbs, can walk without support	Kisau/Kiteta
Name of the Person submitting the nomination				Mary Mukula	
Name of the PWD nominating organisation				Mbooni PWD SHG	

Nominees of the constituency Office

S/NO	Name	Category	Occupation	Ward
1	Peter Mbindyo Maingi	Male representative	Farmer	Tulimani
2	Rabeca Wavinya Muli	Female Representative	Business Lady	Kithungo/Kitundu

In consultation with stakeholders, the panel agreed to recommend for co-option of one member by the NG-CDF Board in accordance with the set regulations;

S/No	Name	Gender	Ward
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National Government Constituencies Development Fund (NGCDF)
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1.	Peter Ndunda Sila	Male	Kalawa
----	-------------------	------	--------

During the first NG-CDFC meeting dated 4th January, 2023, members elected the chairperson and the secretary of the committee as follows;

S.NO	Name	ID NO	Position
1.	Joshua Mule Mbondo	3032494	Chairperson
2.	Charles Mutua Phillip	30516307	Secretary

During its meeting dated 24th June, 2025, the NG-CDFC established three sub-committees to assist in performance of their mandate and functions in accordance with the guidelines issued by the Board. The three sub-committees are as follows;

- i. Bursary sub-committee
- ii. Complaints resolution sub-committee.
- iii. Corruption handling sub-committee.

The following were appointed to the different sub-committees;

i. Bursary sub-committee

1. Peter Ndunda Sila - Chairperson
2. Peter Mbindyo Maingi - Secretary
3. Rabeca Wavinya Muli - Member
4. Serah Wanza Muli - Member

ii. Complaints resolution sub-committee

1. Rabeca Wavinya Muli - Chairperson
2. Serah Wanza Muli - Secretary
3. Joshua Mule Mbondo - Member
4. Charles Mutua Phillip - Member

iii. Corruption Handling Sub-committee

1. Dorcus Wavinya Munguti - Chairperson
2. Irene Wanza Maithya - Secretary
3. Peter Mbindyo Maingi - Member
4. Peter Ndunda Sila - Member

b) Removal of NG-CDFC Members

The members of a constituency committee may remove a member in accordance with section 43 (13) and (14) of the Act upon receipt of a complaint against a member. A complaint against a member of a constituency committee shall be deposited with the officer of the board seconded to the constituency. The complaint referred to shall clearly set out the particulars of the issues complained of. The secretary shall convene a special meeting to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. Members shall determine whether there is a sufficient ground existing requiring the accused person to respond. The accused person may call a witness or may respond in writing. The committee may summon the accused member to clarify any issue and shall issue its decision on the matter within 7 days after conclusion of the hearing. The committee shall communicate its decision to the board within 14 days. The board shall within 30 days after receipt of the complaint consider the matter and issue a final declaration which shall be binding on all parties.

Mbooni NG-CDF Committee did not receive any complaint against its members within the financial year, therefore no member was removed.

c) Roles and Functions of the committee

The functions of a constituency committee shall be to;

- i. Build the capacity of PMCs and sensitize the community on the operations of the fund.
- ii. Consider all project proposals from all wards in the constituency and any other project they consider beneficial to the constituency.
- iii. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure that project proposals submitted to the board include detailed budget proposals, procurement plans and work plans.
- v. Ensure in approving projects and before submitting to the board for consideration, satisfy itself that the project falls within the functions of the national government under the constitution.

- vi. Consult with the relevant government departments to ensure that cost estimates for projects are realistic.
- vii. Rank project proposals in order of priority while ensuring that on-going projects take precedence.
- viii. Ensure that all projects receive adequate funding and are completed within 3 years.
- ix. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the board.
- x. Perform any other function assigned to it by the board.

d) Induction

Induction of NG-CDFC was done upon the appointment of members through Gazette Notice No. 6462 dated 21st May 2025. The NG-CDF Board convened induction forums before the committee commenced its business. The committee was inducted on the NG-CDF Act and other related laws. They were also inducted on their functions and mandate including all other related matters concerning the operations of the fund. The essence of the induction is to prepare the committee and equip them with the necessary knowledge and skills to undertake their new mandate. At the constituency level, the officer of the board upon inauguration of the committee, induct them to begin undertaking their mandate.

e) Training of Members

Training of the committee is a function of the board. The board organizes trainings for the NG-CDFC members to capacity build and refresh them on all aspects pertaining the operations of the fund. The officer of the board at the constituency level in consultation with RC will also organize trainings of members at various levels.

**National Government Constituencies Development Fund (NGCDF)
Mbooni Constituency
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f) Number of meetings held-

The committee shall hold not less than 12 meetings and not more than 24 including sub-committees.

Mbooni NG-CDFC held 11 meetings during the financial year. The committee consists of 10 members and each was present in all the meetings.

NO	NAME	1 st Meeting 10.7.24	2 nd Meeting 15.8.24	3 rd Meeting 27.9.24	4 th Meeting 17.10.24	5 th Meeting 08.11.24	6 th Meeting 29.11.24	7 th Meeting 9.01.25	8 th Meeting 27.01.25	9 th Meeting 4.3.25	10 th Meeting 2.5.25	11 th Meeting 13.6.25	12 th Meeting 24.6.25
1.	Joshua Mbondo-Chairperson	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2.	Charles Mutua-Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3.	Dorcus Munguti-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4.	Peter Sila	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5.	Peter Maingi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6.	Irene Maithya	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7.	Serah Muli	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8.	Rabeca Muli	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9.	Paul Kimilu-FAM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10.	Dalip Abdi-DCC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

*National Government Constituencies Development Fund (NGCDF)
Mbooni Constituency
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NG-CDFC MEETINGS AGENDA

DATE	AGENDA
10.07.2024	Annual Expenditure Returns & Financial Statements
15.08.2024	Appropriation, Employment of new staff, project status report
27.09.2024	Monitoring and Evaluation and Operationalization of Sub-committees
17.10.2024	AIEs Receipts and Appropriation
08.11.2024	Appointment of NG-CDF Committee members
29.11.2024	OAG- Audit exercise, project proposal, bodaboda training
09.01.2025	Ward Reports project status and Bench Marking Report
27.01.2025	Devolved Funds Accounts Committee and Bursary Process FY: 2024/2025
04.03.2025	Locational Bursary Committee Allocation Verification
02.05.2025	AIEs Receipts and Appropriation
13.06.2025	Handing Over/ Taking Over Process
24.06.2025	Election of Chairperson and Secretary

Mbooni NG-CDF has 3 sub-committees namely bursary sub-committee, complaints resolution sub-committee and corruption handling sub-committee. Each sub-committee consists of 4 members. The 3 sub-committees held 2 meetings each during the financial year and all members attended the meetings.

g) Policy on conflict of interest

The NG-CDF Board shall issue circulars and guidelines on the policy on conflict of interest to the constituency committee in accordance with the constitution, NG-CDF Act 2015 and other related laws. The constituency committee is required to adopt the policy on conflict of interest as guided and apply to its day to day management of the fund. A member who has any interest in any contract or any other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on any questions with respect to the contract or the matter or be counted on quorum of the meeting during consideration of the matter.

h) Members remuneration

NG-CDFC members are not legible for payment of salary but payment of sitting allowances during their meetings and payment of other allowances during their execution of other related activities. The sitting allowances are paid as stipulated in the Act and communicated in writing by the board.

The sitting allowance for the chairperson is Kshs. 7,000 and for the members Kshs. 5,000 per meeting.

i) Ethics and Conduct

NG-CDFC members are required to conduct themselves following the code of conduct. During execution of their business, they are guided by the provisions of the NG-CDF Act and other related Acts. NG-CDFC members are required to uphold the core values of integrity and accountability, respect and people friendly, responsiveness, team spirit and partnerships, good governance and leadership, equity, quality & excellence.

j) Risk management

The NG-CDF board has prepared a policy on risk management which is cascaded down to the constituency committee. The NG-CDF committee is required to maintain a risk management register which covers all the activities of the committee as provided for in the performance contract. The register is updated on monthly basis and submitted electronically to the board by 10th of every subsequent month. This is a management and control tool to guide the committee in decision making.

k) Succession plan

The NG-CDF has implemented a comprehensive succession plan to ensure it is well equipped to continue its operations even when faced with changes in the committee membership. It entails a handing over report to be submitted when members leave due to various reasons.

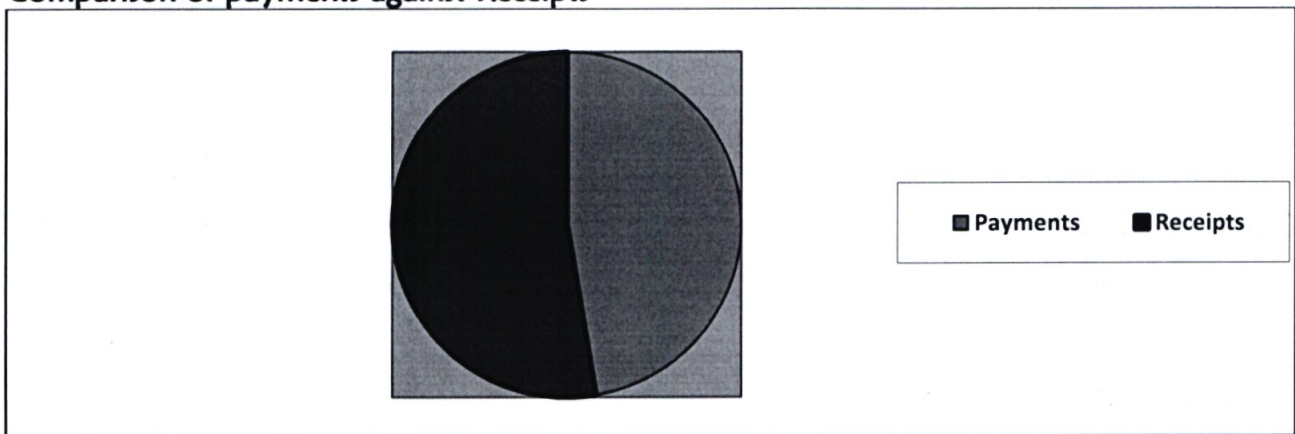
7. Management Discussion and Analysis

1. Operational and Financial Management

Financial Year 2019-2020

In the financial year 2019/2020 Mbooni NG-CDF was allocated a total of Kshs.137, 367,724. The allocation increased from the previous year by Kshs. 28,326,848. The budget for the year was well utilized with actual receipts of Kshs. 128,256,863 and payments of Kshs.115, 312,041.

Comparison of payments against Receipts

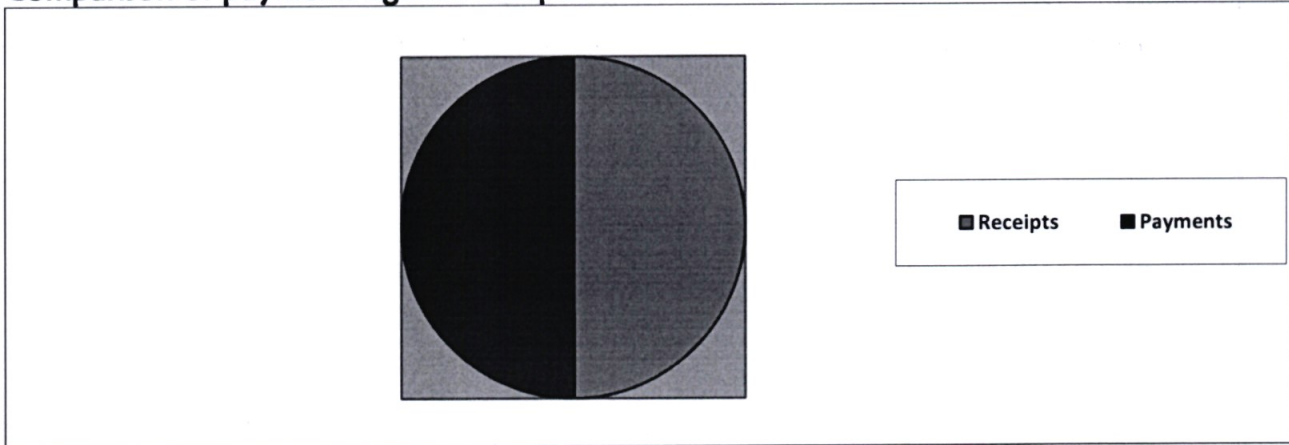


Financial Year 2020-2021

Summary of Budget Performance

In the financial year 2020/2021, Mbooni NG-CDF was allocated a total of Kshs. 137,088,879. The budget for the year was well utilized with actual receipts of Kshs.162, 568,004 and payments of Kshs.162, 730,002. The difference between the receipts and the allocation of Kshs 25,479,125 was due to balance brought forward and previous years outstanding disbursements.

Comparison of payments against receipts

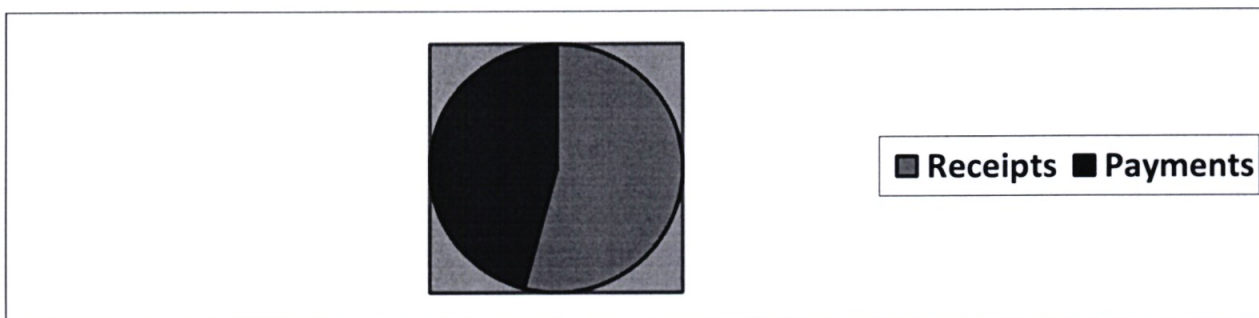


Financial Year 2021-2022

Summary of Budget Performance

In the financial year 2021/2022, Mbooni NG-CDF was allocated a total of Kshs. 137,088,879. The budget for the year was well utilized with actual receipts of Kshs. 199,219,230 and payments of Kshs.157, 863,371. The difference between the receipts and the allocation of Kshs. 62,130,351 was due to balance brought forward (Kshs 12,782,824), previous years outstanding disbursements (Kshs. 48,328,879) and PMC unutilized funds re-banked into the NG-CDF bank account (Kshs. 1,018,648).

Comparison of payments against receipts



Financial Year 2022-2023

Summary of Budget Performance

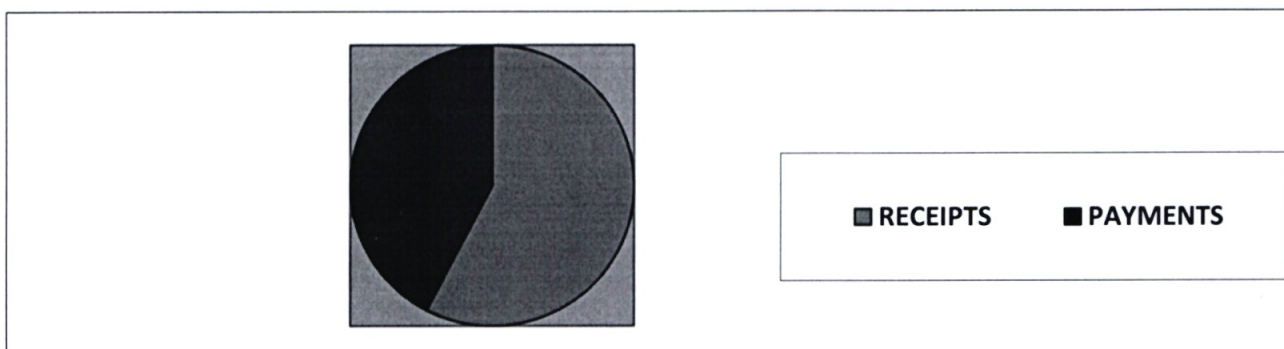
In the financial year 2022/2023, Mbooni NG-CDF was allocated a total of Kshs. 151,960,174. The budget for the year was well utilized with actual receipts of Kshs. 90,000,000 and payments of Kshs.66, 531,269. There were also other receipts from sale of tender documents

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of Kshs 19,000. PMC un-utilized funds re-banked into the NG-CDF main account of Kshs. 334,609 thus resulting into a surplus of Kshs. 23,822,340.

Comparison of payments against receipts

During the financial year, Mbooni NG-CDF received 59% (Kshs. 90,000,000) of the total



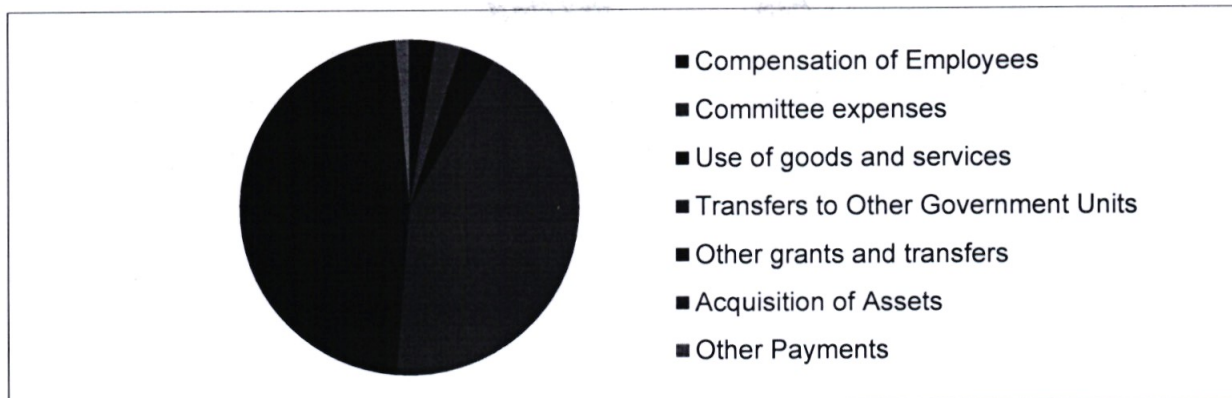
allocation. This was due to delayed disbursements from the board. Out of the total funds received, the committee managed to spend 74% (Kshs. 66,531,269) because much of the funds were received towards the end of the financial year.

Financial Year 2023-2024

Summary of Budget Performance

In the financial year 2023/2024, Mbooni NG-CDF was allocated a total of Kshs. 184,129,901. There was also an additional funding of Kshs.21, 646,183 from the National Treasury through the Ministry of Education for infrastructure to be built in junior secondary schools. The total allocation for FY: 2023/2024 including the conditional grant was Kshs.205, 776,084.

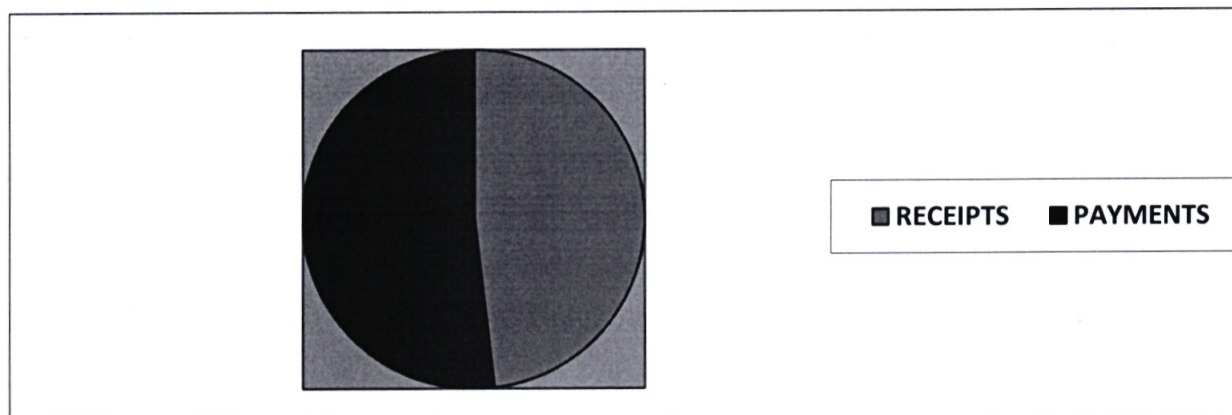
The budget for the year was well utilized with receipts of Kshs. 212,701,295 and payments of Kshs.229, 263,515. Included in the receipts are previous year’s outstanding disbursements of Kshs. 61,960,174. These payments were achievable because of an opening balance of Kshs. 65,179,199. There were also other receipts from sale of tender documents of Kshs 8,000 and PMC un-utilized funds re-banked into the NG-CDF main account of Kshs. 733,335.



Payments for the year 2023-2024

Comparison of payments against receipts

During the financial year, Mbooni NG-CDF received 84% (Kshs. 212,701,295) of the total allocation. This was due to delayed disbursements from the board. Out of the total funds received, the committee managed to spend 69% (Kshs. 229,263,515) because much of the funds were received towards the end of the financial year.



2. Key projects implemented

The fund has implemented key projects which include;

No	Project Name	Activity	Amount	Status
1.	KMTC Mbooni	Construction of 6 classrooms in a storeyed block with staircase and ramp	16,000,000.00	Completed
2.	Kalawani Police Station	Construction of Police Station	6,643,358.02	Completed

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3.	Kitondo Boys Secondary School	Construction of 6 classrooms in a storeyed block with staircase and ramp	16,000,000.00	Completed
4.	Kikuswi Secondary School	Construction of Science Laboratory	5,000,000.00	Completed
5.	Mbooni Police Sub-County HQs	Construction of Police Head Quarters	16,750,000.00	Ongoing

3. Funds compliance with statutory

The fund is compliant with statutory requirements which includes;

- i. KRA withholding taxes and PAYE deductions and payments
- ii. NSSF deductions and remittance
- iii. SHIF deductions and remittance
- iv. Affordable Housing Levy deductions and remittance
- v. NITA Levy

4. Major Risks Facing the Fund

Some of the key major risks are;

- i. Fund being declared unconstitutional by the High Court
- ii. Delayed funding
- iii. Inadequate capacities of NG-CDFCs and PMCs

5. Materials arrears in statutory and other financial obligations

The fund has no materials and other financial obligations

6. Review of the Economy, Sector and Future developments.

In review of the economy, the sector and future developments, this is the only Fund where the common citizens participate in decision making through Public Participation and involvement in the implementation of the projects: Therefore there is need to increase the funding to be able to address the already rising needs of the community.



.....
**Paul Mbithuka Kimilu
Fund Account Manager**



8. Environmental and Sustainability Reporting

Mbooni 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.

• Sustainability strategy and profile -

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

- a. **Education and Training:** Mbooni 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 intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **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

- Mbooni NG-CDF has undertaken water harvesting through purchase and installation of water tanks in schools and ensuring fixing of gutters in buildings.
- Mbooni Constituency has helped students plant more trees within the school annually
- Mbooni NG-CDF has been sensitizing youth/ community on the impact of drugs and environmental conservation matters
- The constituency took the initiative to build more police station to ensure everyone is safe

3) Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. Mbooni 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-

Mbooni 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 honoring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests.

5) Community Engagements-

Mbooni 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

Mbooni 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.

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



.....
Paul Mbithuka Kimilu
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-Mbooni 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 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-Mbooni 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) and including the transitional provisions permitted under IPSAS 33. 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- Mbooni 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 Mbooni Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants, 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- Mbooni Constituency financial statements were approved and signed by the Accounting Officer on 19th August, 2025.



Name: Joshua Mule Mbondo
Chairman – NGCDF Committee

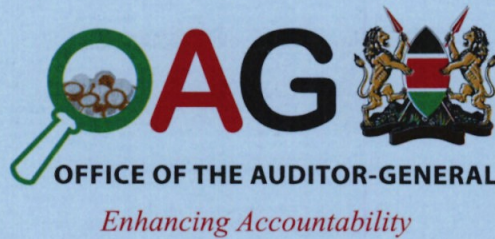


Name: Paul Mbithuka Kimilu
Fund Account Manager

UND ACCOUNT MANAGER
MBOONI NG-CDF
P. O. Box 80-90133, TAWA.
Date:.....Sign:.....

REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
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NAIROBI

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

PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying transitional International Public Sector Accounting Standards (IPSAS) financial statements of National Government Constituencies Development Fund - Mbooni Constituency set out on pages 1 to 74, which comprise of

the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash 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 International Public Sector Accounting Standards (IPSAS) financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mbooni 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 International Public Sector Accounting Standards (IPSAS) 33 and comply with the National Government Constituencies Development Fund Act, 2015 (Amended, 2022), the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.346,840,725 and Kshs.302,426,673 respectively resulting to under-funding of Kshs.44,414,052 or approximately 13% of the budget. Similarly, the Fund spent Kshs.187,175,676 against actual receipts of Kshs.302,426,673 resulting to under absorption of Kshs.115,250,997 or approximately 38% of actual receipts.

The under-funding and under absorption 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. There were no key audit matters to report in the year under review.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter 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

Delayed Project Implementation

Review of the project implementation status report as at 30 June, 2025 revealed that the Fund Management allocated Kshs.134,752,422 for implementation of forty (40) projects. However, only eleven (11) projects worth Kshs.49,500,000 were completed, nine (9) projects worth Kshs.36,984,401 were on-going and at various completion levels while twenty (20) projects worth Kshs.48,268,021 had not started. No explanation was provided for the delayed implementation of the projects. **Appendix I**

In the circumstances, value for money on the twenty-nine (29) incomplete projects with a budget cost of Kshs.85,252,422 could not be confirmed.

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 effects of the matter 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 of Conclusion

Unsatisfactory Management of Bursary

Review of a sample of bursary application forms revealed that essential mandatory supporting documents such as valid student identification cards, national identity cards number of parents/guardians/sponsors, and fee balance statements from learning Institution and scoring matrix were not provided for review. In addition, some application forms were not signed by the Chairperson of the Bursary Sub-committee.

In the circumstances, the internal controls on management of bursary could not be confirmed.

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 those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (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 terminate the Fund or to cease operations.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 December, 2025

Appendix I: Delayed Project Implementation

Project not Started				
S/No.	Name of Beneficiary Institution	Project Description	Amount in Kshs.	Status
1	Kalawa Primary and Junior Secondary School	Construction to completion of 1 classroom.	1,400,000	Not Started
2	Nthaatwa Primary and Junior Secondary School	Construction to completion of 1 classroom.	1,400,000	Not Started
3	Mukuku Primary and Junior Secondary School	Construction to completion of 1 classroom	1,400,000	Not Started
4	Mulooni Primary and Junior Secondary School	Construction to completion of 1 classroom.	1,400,000	Not Started
5	Mutwii Primary and Junior Secondary School	Construction to completion of 1 classroom.	1,400,000	Not Started
6	Muvaa Primary and Junior Secondary School	Construction to completion of 1 classroom.	1,400,000	Not Started
7	Ngaani Primary and Junior Secondary School	Construction to completion of 1 classroom.	1,400,000	No Started
8	Miusini Primary and Junior Secondary School	Construction to completion of 1 classroom.	1,400,000	Not Started
9	Mbimbini Secondary School	Construction of 45 students capacity laboratory phase 1 foundation and walling level.	2,250,000	Not Started

10	ACK Kyandote Secondary School	Construction of 45 students capacity laboratory phase 1 foundation and walling level.	2,800,000	Not Started
11	Ngunini Secondary	Construction of 1,000 students capacity Dining Hall phase 1 foundation and walling level.	3,350,000	Not Started
12	Nduni Secondary School	Construction of 45 students capacity laboratory phase 1 foundation and walling level.	2,800,000	Not Started
13	Kitondo Boys Secondary School	Construction to completion of 3 No. classrooms with staircase and Ramp-Second floor Walling, VRC superstructure, doors, windows, roofing, plastering, painting, tiling and electrical installation.	8,000,000	Not Started
14	Kenya Medical Training College-Mbooni	Construction to completion of 3 No. classrooms with staircase and Ramp-Second floor Walling superstructure doors, windows, plastering, painting, tiling, electrical installation and roofing.	8,000,000	Not Started
15	Kathulumbi Assistant Chiefs Office	Construction of 4 roomed assistant chiefs office, Phase 1 Foundation works, substructure and walling	2,000,000	Not Started
16	Wambiti Assistant Chiefs Office	Construction of 4 roomed assistant chiefs office, Phase 1 foundation works, substructure and walling	2,000,000	Not Started
	Utuneni Assistant Chiefs Office	Construction to completion of 3 door and urinal Staff Pit Latrine	500,000	Not Started

17		with one chamber catering for Persons with Disabilities		
18	Tulimani Assistant County Commissioner Residence	Construction of Assistant County Commissioner Residence with septic tank and drainage system Comprising of - kitchen, lounge, verandah, master suite Phase 1 Foundation works, substructure and walling 1 bedroom unit, bathroom and entry pouch upto walling.	2,868,021	Not Started
19	Kakuyuni Police Post	Construction to completion of 3 door and urinal Staff Pit Latrine to completion with one chamber catering for Persons with Disabilities	500,000	Not Started
20	Utangwa Police Post	Construction of 9 units police post-1 reception, 2 cells, 1 armory and 2 offices, Phase 1 foundation works, substructure and walling	2,000,000	Not Started
Total Cost of Projects not Started			48,268,021	
Ongoing Projects				
Number	Name of Beneficiary Institution	Project Description	Amount in Kshs.	Status
1	Syathani Secondary School	Completion of 45 students' capacity laboratory Roofing, Fixing of Doors and Windows, Plastering, Flooring, installation of Gas System, painting works, Drainage works and Electrical Installation.	5,000,000	Ongoing

2	Kinze Primary School	Equipping, installing UG Power and sensor cables, fabricating tank stand, installing raising mains and supply of 10,000ltrs plastic tank.	1,955,734	Ongoing
3	Kyangondu Primary School	Equipping, installing UG Power and sensor cables, fabricating tank stand, installing raising mains and supply of 10,000ltrs plastic tank.	1,955,734	Ongoing
4	Kivani Primary School	Equipping, installing UG Power and sensor cables, fabricating tank stand, installing raising mains and supply of 10,000ltrs plastic tank.	1,955,734	Ongoing
5	Kasyelia Primary School	Equipping, installing UG Power and sensor cables, fabricating tank stand, installing raising mains and supply of 10,000ltrs plastic tank.	1,955,734	Ongoing
6	Tututha Primary School	Equipping, installing UG Power and sensor cables, fabricating tank stand, installing raising mains and supply of 10,000ltrs plastic tank.	1,955,734	Ongoing
7	Kyuu Primary School	Equipping, installing UG Power and sensor cables, fabricating tank stand, installing raising mains and supply of 10,000ltrs plastic tank.	1,955,734	Ongoing
8	Mbooni West Sub-County Police Headquarters	Completion of police sub-county headquarters-1st floor superstructure, walling, roofing, fixing of doors, windows, plaster, floor, paint and electrical installation	16,750,00	Ongoing


9	Yandue Assistant County Commissioner office	Completion of 5 roomed Assistant County Commissioners office Roofing, fixing of doors, windows, plastering, paint and electrical installation.	3,500,000	Ongoing
	Total Cost of Projects Ongoing		36,984,401	


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

	Note	2024-2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	188,414,052
Miscellaneous income	9	24,000
Total revenue		188,438,052
Expenses		
Employee costs	10	4,614,263
Committee expenses	11	4,832,500
Use of Goods and Services	12	6,532,364
Other Government Units Actual expenditure	13	83,120,454
Other Grants and Transfers Actual expenditure	14	91,536,123
Depreciation and amortization expense	15	-
Digital Hubs Expenses Actual expenditure	16	580,992
Other expenses		170,000
Total expenses		191,216,697
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		(2,778,645)

The Constituency financial statements were approved by the NGCDFC on 19th August, 2025 and signed by:


 Chairman NG-CDF
 Committee
 Name: Joshua Mule Mbondo


 National Sub-County
 Accountant
 Name: Thomas Kimolya Muli
 ICPAK M/No: 27675


 Fund Account Manager
 Name: Paul Mbithuka Kimilu

UND ACCOUNT MANAGER
 MBOONI NG-CDF
 P. O. Box 80-90133, TAWA.
 (Date:..... Sign:.....)

National Government Constituencies Development Fund (NGCDF)
Mbooni Constituency
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12. Statement Of Financial Position As At 30th June, 2025

	Note	2024-2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	115,250,996	103,367,710
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	44,414,052	55,034,963
Prepayments	22	122,834	-
Total Current Assets		159,787,882	158,402,673
Non-Current Assets			
Property, Plant and Equipment	23	-	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		-	-
Total Assets (A)		159,787,882	158,402,673
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	4,549,046	1,217,232
Lease Liabilities	28	-	-
Gratuity Provision	29	1,607,716	775,676
Total Current Liabilities		6,156,762	1,992,908
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		6,156,762	1,992,908
Net Assets (A-B)		153,631,120	156,409,765
Represented by:			
Revaluation Reserves		153,631,120	156,409,765

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Accumulated Surplus		-	-
Total Net Assets		153,631,120	156,409,765

The Constituency financial statements set out on pages 1 to 24 approved by NG CDFC on 19th August, 2025 and signed by:



Chairman NG-CDF
Committee
Name: Joshua Mule Mbondo



National Sub-County
Accountant
Name: Thomas Kimolya Muli
ICPAK M/No: 27675



Fund Account Manager
Name: Paul Mbithuka Kimilu



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 30th June 2024	49,487,313	-	49,487,313
Adjustments	-	-	-
Recognition of Assets	108,139,684	-	108,139,684
Recognition of Liabilities	1,217,232	-	1,217,232
As at July 1, 2024	156,409,765	-	156,409,765
Surplus/(Deficit) For the Period	(2,778,645)	-	(2,778,645)
Revaluation Gain/Loss	-	-	-
As at June 30, 2025	153,631,120	-	153,631,120

Note:

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

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

	Notes	2024-2025
		Kshs
Cashflows from operating activities		
Receipts		
Transfers from the NGCDF Board		199,034,963
Miscellaneous income		24,000
Total Receipts		199,058,963
Payments		
Employee costs		3,782,223
Committee expenses		4,832,500
Use of Goods and Services		6,655,198
Other Government Units Certified Works		80,483,707
Other Grants and Transfers		90,841,056
Digital Hubs Expenses		580,992
Other Payments		-
Total Payments		187,175,676
Net Cash Flows from/ (used in) Operating Activities	30	11,883,287
Cash flows From Investing Activities		
Purchase of PPE		-
Purchase of Intangible assets		-
-Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Net increase/(decrease) in cash& Cash equivalents		11,883,287
Cash Flows from Financing Activities		
Lease Payment		-

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Net Cash Flows from Financing Activities		11,883,287
Cash and cash equivalents at 1 July 2024	19	103,367,710
Cash and cash equivalents at 30 June 2025	19	115,250,996

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 (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025		
Revenue							
Transfers From the NGCDF Board	188,414,052	103,367,710	55,034,963	346,816,725	302,402,673	44,414,052	87%
Miscellaneous income	-	24,000	-	24,000	24,000	-	100%
Totals	188,414,052	103,391,710	55,034,963	346,840,725	302,426,673	44,414,052	87%
Expenses							
Employee costs	4,980,934	3,952,054	-	8,932,988	3,782,223	5,150,765	42%
Committee expenses	8,242,568	2,447,822	-	10,690,390	4,832,500	5,857,890	45%
Use of Goods and Services	3,733,762	12,687,660	244,963	16,666,385	6,655,198	10,011,187	40%
Other Government Units Certified Works	65,902,001	56,240,739	44,790,000	166,932,740	80,483,707	86,449,033	48%
Other Grants and Transfers	105,554,787	24,693,221	10,000,000	140,248,008	90,841,056	49,406,952	65%
Acquisition of Assets	-	1,522,984	-	1,522,984	-	1,522,984	0%
Other Payments	-	1,081,895	-	1,081,895	580,992	500,903	54%
Funds Pending Approval**	-	765,335	-	765,335	-	765,335	0%

National Government Constituencies Development Fund (NGCDF)
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	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024-2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025		
Total Expenditure	188,414,052	103,391,710	55,034,963	346,840,725	187,175,676	159,665,048	54%
Surplus for the period	-	-	-	-	-	-	

National Government Constituencies Development Fund (NGCDF)
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Explanatory Notes.




- (a) In summary statement of appropriation, there is AIA of Kshs. 24,000 awaiting approval for expenditure by the board.
- (b) Commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)
- i. On compensation of employees 42%, was due to delayed disbursement from the board.
 - ii. On committee expenses 45%, was due to delayed disbursement from the board.
 - iii. On the use of goods and services 40%, was due to delayed disbursement from the board.
 - iv. On other government units certified works 48%, was due to delayed disbursement from the board.

The changes between the original and final budget are not necessarily caused by the reallocation but due to delayed disbursements from the Board. The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined agrees with the amount reported in the statement of receipts and payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	159,665,048
Less undisbursed funds receivable from the Board as at 30 th June 2025	(44,414,052)
Cash and Cash Equivalents at the end of the 30 th June 2025	115,250,996

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 19th August, 2025 and signed by:

 <hr/> Fund Account Manager Name: Paul Mbithuka Kimilu	 <hr/> National Sub-County Accountant Name: Thomas Kimolya Muli ICPAK M/No: 27675	 <hr/> Chairman NG-CDF Committee Name: Joshua Mule Mbondo
---	---	--

FUND ACCOUNT MANAGER
MBOONI NG-CDF
P. O. Box 80-90133, TAWA.
 Date:.....Sign:.....

National Government Constituencies Development Fund (NGCDF)
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16. Budget Execution by Sectors And Projects For The Year Ended 30th June 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,980,934	3,952,054	-	8,932,988	3,782,223	5,150,765
1.2 Committee allowances	3,378,000	146,807	-	3,524,807	1,704,800	1,820,007
1.3 Use of goods and services	2,945,909	5,145,977	-	8,091,886	3,359,937	4,731,949
Sub-total	11,304,843	9,244,838	-	20,549,681	8,846,960	11,702,721
2.0 Monitoring and evaluation						
2.1 Capacity building	1,750,000	5,147,079	-	6,897,079	3,295,261	3,601,818
2.2 Committee allowances	3,114,568	2,301,015	-	5,415,583	3,127,700	2,287,883
2.3 Use of goods and services	787,853	2,394,604	244,963	3,427,420	-	3,427,420
Sub-total	5,652,421	9,842,698	244,963	15,740,082	6,422,961	9,317,121
3.0 Constituency Oversight Committee						
3.1 Training	-	200,000	-	200,000	-	200,000
3.2 Committee Allowances	-	900,000	-	900,000	-	900,000
3.3 Use of Goods and Services	-	419,602	-	419,602	-	419,602
Sub- Total	-	1,519,602	-	1,519,602	-	1,519,602
4.0 Emergency						
4.1 Unutilized	9,916,529	7,777,237	-	17,693,766	-	17,693,766

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-Total	9,916,529	7,777,237	-	17,693,766	-	17,693,766
Sub-total						
5.0 Bursary and Social Security						
5.1 Primary Schools	-	-	-	-	-	-
5.2 Secondary Schools	33,646,221	68,000	-	33,714,221	33,646,221	68,000
5.3 Tertiary Institutions	29,720,779	3,547,000	-	33,267,779	32,879,779	388,000
5.4 Special Schools	633,000	15,000	-	648,000	633,000	15,000
5.5 Social Security	-	-	-	-	-	-
Sub-total	64,000,000	3,630,000	-	67,630,000	67,159,000	471,000
6.0 Climate Change Mitigation						
Ngunini Primary School	200,000	-	-	200,000	-	200,000
Muaani Primary School	200,000	-	-	200,000	-	200,000
Ngakaa Primary School	200,000	-	-	200,000	-	200,000
Kikuswi Primary School	200,000	-	-	200,000	-	200,000
Mukuku Primary School	200,000	-	-	200,000	-	200,000
Kithangathini Primary School	200,000	-	-	200,000	-	200,000
Ndumbi Primary School	200,000	-	-	200,000	-	200,000
ABC Thwake Primary School	200,000	-	-	200,000	-	200,000
Kinyuani Primary School	200,000	-	-	200,000	-	200,000
Imale Secondary School	200,000	-	-	200,000	-	200,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mukaatini Secondary School	200,000	-	-	200,000	-	200,000
Kisesini Primary School	200,000	-	-	200,000	-	200,000
Kyangoma Special School	200,000	-	-	200,000	-	200,000
Mbooni AIC Girls Secondary School	200,000	-	-	200,000	-	200,000
Kithangaini Primary School	200,000	-	-	200,000	-	200,000
Kusyongali Primary School	200,000	-	-	200,000	-	200,000
Kaliani Primary School	200,000	-	-	200,000	-	200,000
Kavumbu Primary School	200,000	-	-	200,000	-	200,000
Kathemboni Primary School	200,000	-	-	200,000	-	200,000
Mithumo Primary School	200,000	-	-	200,000	-	200,000
Kyaluma Primary School	200,000	-	-	200,000	-	200,000
Kiliku Primary School	200,000	-	-	200,000	-	200,000
Usalala Primary School	-	-	100,000	100,000	98,925	1,075
Malatani Primary School	-	68,710	100,000	168,710	164,400	4,310
Kako Primary School	-	-	100,000	100,000	99,395	605
Mutitu SDA Primary School	-	-	100,000	100,000	98,994	1,006
Mba Secondary School	-	-	100,000	100,000	97,350	2,650
ACK ST. Stephen Kathemboni Secondary	-	1,665	100,000	101,665	101,665	-
Kalawani Chiefs Office	-	-	100,000	100,000	99,486	514

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mutembuku Primary School	-	-	100,000	100,000	99,500	500
Muunyini Primary School	-	-	100,000	100,000	-	100,000
Kisau Asst. County Commissioner's Residence	-	-	100,000	100,000	99,500	500
Mbooni NG-CDF Office	-	170,000	-	170,000	170,000	-
Ititu Isyukoni Water Project	-	100,681	-	100,681	-	100,681
Sub-total	4,400,000	341,056	1,000,000	5,741,056	-	4,611,842
7.0 Primary School Project					-	
Kalawa Primary and Junior Secondary School	1,400,000	-	-	1,400,000	-	1,400,000
Nthaatwa Primary and Junior Secondary School	1,400,000	-	-	1,400,000	-	1,400,000
Mukuku Primary and Junior Secondary School	1,400,000	-	-	1,400,000	-	1,400,000
Mulooni Primary and Junior Secondary School	1,400,000	-	-	1,400,000	-	1,400,000
Mutwii Primary and Junior Secondary School	1,400,000	-	-	1,400,000	-	1,400,000
Muvaa Primary and Junior Secondary School	1,400,000	-	-	1,400,000	-	1,400,000
Ngaani Primary and Junior Secondary School	1,400,000	-	-	1,400,000	-	1,400,000

National Government Constituencies Development Fund (NGCDF)
Mbooni Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Miusini Primary and Junior Secondary School	1,400,000	-	-	1,400,000	-	1,400,000
Kinze Primary School	750,334	1,205,400	-	1,955,734	782,293.4	1,173,440
Kyangondu Primary School	750,334	1,205,400	-	1,955,734	782,293.4	1,173,440
Kivani Primary School	750,334	1,205,400	-	1,955,734	782,293.4	1,173,440
Kasyelia Primary School	750,334	1,205,400	-	1,955,734	782,293.4	1,173,440
Tututha Primary School	750,334	1,205,400	-	1,955,734	782,293.4	1,173,440
Kyuu Primary School	750,334	1,205,400	-	1,955,734	782,293.4	1,173,440
Ititu Primary School	-	-	1,100,000	1,100,000	1,049,599	50,401
Ndauni Primary School	-	-	1,100,000	1,100,000	1,047,643	52,357
Mwende Primary School	-	400,000	1,100,000	1,500,000	1,368,352	131,648
Ngiluni Primary School	-	38,300	1,100,000	1,138,300	1,064,083	74,217
Maiuni Primary School	-	-	1,100,000	1,100,000	1,021,331	78,669
Kakima Primary School	-	-	1,100,000	1,100,000	1,018,922	81,078
Kathongo Primary School	-	-	1,100,000	1,100,000	1,049,599	50,401
Miangueni Primary School	-	-	1,100,000	1,100,000	1,037,729	62,271
Kakuli Primary School	-	2,563	1,100,000	1,102,563	1,052,062	50,501
Nduluku Primary School	-	-	1,100,000	1,100,000	1,049,170	50,830
Miau Primary School	-	-	1,100,000	1,100,000	981,960	118,040
Maviani Primary School	-	-	1,100,000	1,100,000	1,048,376	51,624

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kyome Primary School	-	-	1,100,000	1,100,000	997,530	102,470
Kitandini Primary School	-	-	1,100,000	1,100,000	1,030,635	69,365
Kyala Primary School	-	-	1,100,000	1,100,000	1,042,186	57,814
Abc Thwake Primary School	-	-	1,100,000	1,100,000	1,036,382	63,618
Mavindu Primary School	-	-	1,100,000	1,100,000	1,046,283	53,717
Mumoni Primary School	-	-	1,100,000	1,100,000	495,230	604,770
Yatwa Primary School	-	398,975	1,100,000	1,498,975	1,444,264	54,711
Ukala Primary School	-	398,975	1,100,000	1,498,975	1,444,264	54,711
Imandini Primary School	-	-	1,100,000	1,100,000	971	1,099,029
Ititu Aic Primary School	-	-	1,100,000	1,100,000	1,048,808	51,192
Mumani Primary School	-	38,850	1,100,000	1,138,850	1,077,978	60,872
Munyuuka Primary School	-	-	1,100,000	1,100,000	845	1,099,155
Kilyungi Primary School	-	-	1,100,000	1,100,000	705,660	394,340
Kasooni Primary School	-	-	1,100,000	1,100,000	-	1,100,000
Kavumbu Primary School	-	-	750,000	750,000	-	750,000
Nthilani Primary School	-	1,100,000	-	1,100,000	1,050,526	49,474
Lungu Primary School	-	2,200,000	-	2,200,000	2,097,723	102,277
Matithini Primary School	-	1,348,238	-	1,348,238	1,288,786	59,452
Itumbule Primary School	-	1,100,000	-	1,100,000	1,034,361	65,639
Kitoto Primary School	-	1,100,000	-	1,100,000	1,099,036	964

National Government Constituencies Development Fund (NGCDF)
Mbooni Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kathamba Primary School	-	1,100,000	-	1,100,000	1,041,374	58,626
Kathokani Primary School	-	1,128,710	-	1,128,710	1,062,709	66,001
Yambae Primary School	-	1,142,002	-	1,142,002	1,082,715	59,287
Matondoni Primary School	-	181,294	-	181,294	181,294	-
Nzueni Primary School	-	1,102,204	-	1,102,204	1,049,177	53,028
Nthangathini Primary School	-	400,000	-	400,000	399,921	79
Kyai Primary School	-	1,100,000	-	1,100,000	1,049,637	50,363
Itulu Primary School	-	1,100,000	-	1,100,000	1,020,621	79,379
Itulandoo Primary School	-	1,100,019	-	1,100,019	1,045,724	54,295
Muvuti Primary School	-	1,100,100	-	1,100,100	1,045,494	54,606
Kusyokithoi Primary School	-	1,100,570	-	1,100,570	1,096,934	3,636
Mithumo Primary School	-	1,100,000	-	1,100,000	1,046,155	53,845
Kyaluma Primary School	-	1,500,000	-	1,500,000	1,428,480	71,520
Kiliku Primary School	-	1,100,000	-	1,100,000	1,022,148	77,852
Tututha Primary School	-	22,523	-	22,523	-	22,523
Uvuu Primary School	-	862	-	862	862	-
Kasyelia Primary School	-	528	-	528	528	-
Yangua Primary School	-	2550	-	2,550	2,550	-
Kithungo Primary School	-	468	-	468	468	-
Mulooni Primary School	-	13063	-	13,063	13,063	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kamutonye Primary School	-	493	-	493	493	-
Kiteta Primary School	-	493	-	493	493	-
Kyamunye Primary School	-	32,132	-	32,132	32,132	-
Nthaani Primary School	-	579	-	579	579	-
Kitoo Primary School	-	24,439	-	24,439	24,439	-
Kyanguswi Primary School	-	9,879	-	9,879	9,879	-
Nduni Primary School	-	5,969	-	5,969	5,969	-
Uma Primary School	-	9,493	-	9,493	9,493	-
Muthwani Primary School	-	49,419	-	49,419	49,419	-
Itetani Primary School	-	5,806	-	5,806	5,806	-
Kiatineni Primary School	-	429	-	429	429	-
Kinyuani Primary School	-	6,318	-	6,318	6,318	-
Mukasi Primary School	-	9,078	-	9,078	9,078	-
Kyangoma Special School	-	12,287	-	12,287	12,287	-
Kusyongali Primary School	-	879	-	879	879	-
Utwiini Primary School	-	1,079	-	1,079	1,079	-
Kaseki Primary School	-	400	-	400	400	-
Kitundu Primary School	-	1,975	-	1,975	1,975	-
Kyome Primary School	-	3,475	-	3,475	3,475	-
Kyanguma Primary School	-	399	-	399	399	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utangwa Primary School	-	299	-	299	299	-
Wanzauni Primary School	-	6,644	-	6,644	6,644	-
Kilyungi Primary School	-	1,487	-	1,487	1,487	-
Wambiti Primary School	-	32,673	-	32,673	32,673	-
Mililuni Primary School	-	560	-	560	560	-
Mba Primary School	-	20,100	-	20,100	20,100	-
Muukuni Primary School	-	546	-	546	546	-
Kathulumbi Primary School	-	1,571	-	1,571	1,571	-
Unyeeo Primary School	-	760	-	760	760	-
Mutanda Primary School	-	2,198	-	2,198	2,198	-
Mbimbini Primary School	-	10,001	-	10,001	10,001	-
Kyooni Primary School	-	1,300	-	1,300	1,300	-
Mbukoni Primary School	-	1,833	-	1,833	1,833	-
Kaketi Primary School	-	115	-	115	115	-
Nthunthini Primary School	-	700	-	700	700	-
Sakai Primary School	-	750	-	750	750	-
King'aathuni Primary School	-	1,000	-	1,000	1,000	-
Kilungu Primary School	-	650	-	650	650	-
Ngaakaa Primary School	-	665	-	665	665	-
Nthaatwa Primary School	-	1,130	-	1,130	1,130	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kyaume Primary School	-	1,030	-	1,030	1,030	-
Kitondo Primary School	-	12,780	-	12,780	12,780	-
Kikuswi Primary School	-	1,885	-	1,885	1,885	-
Kavumbu Primary School	-	1,560	-	1,560	1,560	-
Katikomu Primary School	-	200,054	-	200,054	200,054	-
Sub-total	15,702,001	30,150,233	29,350,000	75,202,234	49,068,701	26,133,533
8.0 Secondary Schools Projects						
Mbimbini Secondary School	2,250,000	-	-	2,250,000	-	2,250,000
ACK Kyandote Secondary School	2,800,000	-	-	2,800,000	-	2,800,000
Ngunini Secondary School	3,350,000	-	-	3,350,000	-	3,350,000
Nduni Secondary School	2,800,000	-	-	2,800,000	-	2,800,000
Syiluni secondary School	-	-	1,100,000	1,100,000	984,245	115,755
Kikima Secondary School	-	-	1,100,000	1,100,000	1,045,846	54,154
Syathani Secondary School	3,000,000	-	2,000,000	5,000,000	1,765,133	3,234,867
Ngaa Secondary School	-	-	1,100,000	1,100,000	-	1,100,000
Kisau Girls Secondary School	3,000,000	-	2,000,000	5,000,000	-	5,000,000
Yangua Secondary School	3,000,000	-	2,000,000	5,000,000	1,794,941	3,205,059
Kyamithenge Secondary School	3,000,000	-	2,000,000	5,000,000	1,821,621	3,178,379

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Itetani Girls Secondary School	4,000,000	-	2,000,000	6,000,000	1,812,744	4,187,256
Ngoni Secondary School	4,000,000	-	2,000,000	6,000,000	1,821,898	4,178,102
Kaketi Secondary School	-	1,001,664	-	1,001,664	999,314	2,350
Iviani Secondary School	-	1,557,741	-	1,557,741	1,537,691	20,050
Kikuswi Secondary School	3,000,000	2,000,000	-	5,000,000	1,938,065	3,061,935
Nduni Secondary School	-	507,116	-	507,116	504,998	2,118
Kilyungi Secondary School	-	1,102,790	-	1,102,790	1,041,089	61,701
Kitondo Boys Secondary School	8,000,000	8,145,730	-	16,145,730	7,562,260	8,583,470
Ndoo Secondary School	-	2,200,000	-	2,200,000	2,050,398	149,602
Kithungo Secondary School	-	8,823	-	8,823	8,823	-
Tututha Secondary School	-	34,117	-	34,117	34,117	-
Kiteta Girls Secondary School	-	573	-	573	573	-
Mukuku Secondary School	-	4,462	-	4,462	4,462	-
Kinyee secondary school	-	4,657	-	4,657	4,657	-
Kitoo Secondary School	-	340	-	340	340	-
Wanzauni Secondary School	-	409	-	409	409	-
Snr. Chief Munguti Secondary School	-	507	-	507	507	-
Nduluku Secondary School	-	184	-	184	184	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mutembuku Secondary School	-	58,000	-	58,000	58,000	-
Itulu Secondary School	-	6,263	-	6,263	6,263	-
Usalala Secondary School	-	1,500	-	1,500	1,500	-
Chemchemi Secondary School	-	655	-	655	655	-
Kavumbu Secondary School	-	1,000	-	1,000	1,000	-
Sub-total	42,200,000	16,636,531	15,300,000	74,136,531	26,801,733	47,334,798
9.0 Tertiary institutions Projects						
KMTC MBOONI	8,000,000	9,051,230	140,000	17,191,230	8,873,147	8,318,083
Sub-total	8,000,000	9,051,230	140,000	17,191,230	8,873,147	8,318,083
10.0 Security Projects						
Kathulumbi Assistant Chief's Office	2,000,000	-	-	2,000,000	-	2,000,000
Wambiti Assistant Chief's Office	2,000,000	-	-	2,000,000	-	2,000,000
Utuneni Assistant Chief's Office	500,000	635,524	-	1,135,524	619,079	516,445
Kakuyuni Police Post	500,000	-	-	500,000	-	500,000
Utangwa Police Post	2,000,000	-	-	2,000,000	-	2,000,000
Usalala Assistant Chief's Office	1,500,000	1,500,000	-	3,000,000	1,360,593	1,639,407
Kalawa Chief's Office	1,500,000	-	2,000,000	3,500,000	1,755,788	1,744,212

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kalawa Police Station	3,000,000	-	2,000,000	5,000,000	1,816,297	3,183,703
Tulimani Assistant County Commissioner Residence	2,868,021	-	-	2,868,021	-	2,868,021
Mbooni West Sub-County Police Headquarters	6,870,237	7,259,511	-	14,129,748	7,100,707	7,029,041
Ititu Assistant Chiefs Office	1,500,000	-	1,500,000	3,000,000	1,361,513	1,638,487
Kalawani Police Station	-	1,664,333	-	1,664,333	1,641,050	23,283
Mangani Assistant Chief's Office	1,500,000	-	1,500,000	3,000,000	1,140,994	1,859,006
Yandue Asst. County Commissioner's Office	1,500,000	-	2,000,000	3,500,000	1,818,969	1,681,031
Wanzauni Chiefs Office Social Hall	-	74,693	-	74,693	4,320	70,373
Mbooni West Deputy County Commissioners residence	-	48,629	-	48,629	48,629	-
Kakuyuni Police Post	-	1,044	-	1,044	1,044	-
Itetani Chiefs Office	-	344	-	344	344	-
Yandue Chiefs Office	-	114	-	114	114	-
Tulimani Assistant County Commissioner's Office	-	2,270	-	2,270	2,270	-
Kako Assistant County Commissioners Office	-	3,225	-	3,225	3,225	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Ndauni Chief's Office	-	4,875	-	4,875	4,875	-
Malunda Assistant Chief's Office	-	124,025	-	124,025	124,025	-
Mbooni East Deputy County Commissioner's Office	-	850	-	850	850	-
Kako Assistant County Commissioners Residence	-	3,758	-	3,758	3,758	-
Constituency Sports Tournment	-	1,298	-	1,298	1,298	-
TSC Office Mbooni East	-	500	-	500	500	-
Syotuvuli Assistant Chiefs Office	-	332	-	332	332	-
Sub-total	27,238,258	11,325,326	9,000,000	47,563,584	18,810,574	28,753,009
11.0 Acquisition of assets						
11.1 Purchase of furniture and equipment	-	1,522,984	-	1,522,984	-	1,522,984
Sub-total	-	1,522,984	-	1,522,984	-	1,522,984
12.0 Others						
12.1 Re-allocation						
Kako Special school	-	402,745	-	402,745	322,028	80,717
Sub-total	-	402,745	-	402,745	322,028	80,717
12.2 Sports	-	500,000	-	500,000	-	500,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
12.3 NG-CDF Office ICT Hub	-	1,077,168	-	1,077,168	580,992	496,176
12.4 Wanzauni Chiefs Office Social Hall	-	227	-	227	-	227
12.5 Mbooni NG-CDF Strategic Plan	-	4,500	-	4,500	-	4,500
Sub total	-	1,581,895	-	1,581,895	580,992	1,000,903
13.0 Funds pending approval**						
13.1 AIA	-	32,000	-	32,000	-	32,000
13.2 PMC Savings	-	733,335	-	733,335	-	733,335
Sub-total	-	765,335	-	765,335	-	765,335
Total	188,414,052	103,391,710	55,034,963	346,840,725	188,015,310	158,825,414

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 Mbooni Constituency principal activity is the financing, implementation, and oversight of development projects aimed at improving social infrastructure and enhancing the livelihoods of the residents within the constituency.

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 Public Finance Management (PFM) Act and the International Public Sector Accounting Standards (IPSAS). The NG-CDF Mbooni has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Therefore the following elements have not been fully disclosed,

- **Non-financial assets-** The recognition of all other non-financial assets acquired prior to the 2023/2024 financial year will be undertaken in the third year of the

transition period, after the necessary identification and valuation processes have been completed.

Accordingly, this is the first transitional financial statement.

The NG-CDF Mbooni has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

Liabilities recognized include trade and other payables, third-party deposits, and gratuity provisions.

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 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	Applicable 1st January 2025 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. This IPSAS is Not applicable this financial year
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 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. This IPSAS not applicable in the Constituency
IPSAS 45: Property Plant and	Applicable 1st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets

Equipment	<p>and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>This IPSAS is applicable from 1st July 2025</p>
<p>IPSAS 46: Measurement</p>	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>This IPSAS is applicable effective 1st July, 2025</p>
<p>IPSAS 47: Revenue</p>	<p>Applicable 1st January 2026</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</p>

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	cash flow arising from revenue transactions. This IPSAS is applicable effective 1 st July 2026
IPSAS 48: Transfer Expenses	Applicable 1st January 2026 The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. This IPSAS is not applicable in the Constituency
IPSAS 49: Retirement Benefit Plans	Applicable 1st January 2026 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. This IPSAS is not applicable in the Constituency
IPSAS 50: Exploration For & Evaluation of Mineral Resources	Applicable 1st January 2027 The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: 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. This IPSAS is not applicable in the Constituency

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.

b) Budget information

The original budget was approved by Parliament on 30 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 the entire 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. 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.

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 i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the 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.

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.

l) 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.

m) Comparative figures

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

n) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the 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	2024-2025
	Kshs
NGCDFB Transfers (Allocation for the FY 2024-25)	188,414,052
Total	188,414,052

7. Transfers from domestic and foreign partners

Description	2024-2025
	Kshs
Grants	-
Total	-

8. Finance income

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

9. Miscellaneous income

	2024-2025
	Kshs
Rental Income	-
Income from sale of tenders	24,000
Hire of plant/equipment/facilities	-
Total	24,000

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10. Employees cost

	2024-2025
NG-CDFC Basic staff salaries	2,565,655
Personal allowances paid as part of salary	-
House Allowance	363,560
Transport Allowance	345,000
Leave allowance	20,000
Gratuity to contractual employees	832,040
Employer Contributions Compulsory national social security schemes	380,874
Employer Contributions Compulsory Housing levy	102,384
Employer contributions to National Industrial Training Authority	4,750
Total	4,614,263

11. Committee Expenses

	2024-2025
Sitting allowance	1,225,500
Other Committee expenses	3,607,000
Total	4,832,500

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12. Use of Goods and services

	2024-2025
	Kshs
Utilities, supplies and services	-
Communication, supplies and services	365,200
Domestic travel and subsistence	1,975,361
Printing, advertising and information supplies & services	-
Office Rent	-
Training expenses	1,319,900
Hospitality supplies and services	645,113
Insurance costs	64,757
Specialized materials and services	-
Office and general supplies and services	740,312
Fuel, oil & lubricants	700,000
Bank charges	17,850
Routine maintenance – vehicles and other transport equipment	703,871
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	-
Total	6,532,364

13. Other Government Units Actual expenditure

Description	2024-2025
	Kshs
Primary Schools Actual expenditure	46,654,542
Secondary Schools Actual expenditure	27,592,765
Tertiary Institutions Actual expenditure	8,873,147
Total	83,120,454

14. Other Grants and transfers Actual expenditure

	2024-2025
	Kshs
Bursary – secondary schools	33,646,221
Bursary – tertiary institutions	32,879,779
Bursary – special schools	633,000
Bursary - Education Support programmes	-
Sports Project	-
Security projects Actual expenditure	19,513,363
Climate change mitigation projects	4,693,760
Emergency projects Actual expenditure	-
Roads projects Actual expenditure	-
Others specify	170,000
Total	91,536,123

15. Depreciation and Amortization Expenses

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

16. Digital Hubs Expenses

Description	2024-2025
	Kshs
Construction/ renovation/ Actual expenditure	580,992
Strategic plan	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others- Social Halls	-
Total	580,992

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17. Gain/loss on Sale of Assets

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

18. Impairment Loss

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

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
Mbooni NG-CDF (0670262509102)	50,119,960	49,487,313
Operations account pending closure (Indicate name & account no.)	-	-
Mbooni NG-CDF Deposit Account (0670285287309)	1,607,716	775,676
PMC accounts	63,523,320	53,104,721
Total	115,250,996	103,367,710
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (Specify)	-	-
Total	-	-
<i>[Provided Cash Count Certificates for Each]</i>		

(Provided a schedule of all reconciled PMC bank balances as at the end of the period)

20.Receivables from Exchange Transactions

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

i. Ageing Analysis for Receivables

Description	2024-2025		Opening Statement 1 st July 2025	
	Kshs		Kshs	
	2024-2025	% 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	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	44,414,052		55,034,963	
Outstanding imprest	-		-	
Total	44,414,052		55,034,963	
Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	44,414,052	100%	55,034,963	100%
Between 1-2 years				
Over 3 years				
Total	44,414,052	100%	55,034,963	100%

22.Prepayments

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	122,834	-
Prepaid Electricity Costs	-	-
Other Prepayments (Specify)	-	-
Total	122,834	-

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)		10%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-	-	-
Depreciation And Impairment	-	-	-	-	-	-	-	-
Opening Depreciation	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-	-	-
Net Book Values	-	-	-	-	-	-	-	-
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-	-	-

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Valuation

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

22 b) Property, Plant and Equipment at Cost

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

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land		-	-
Buildings	17,618,667	-	17,618,667
Plant And Machinery	22,238,000	-	22,238,000
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	386,800	-	386,800
Office Equipment, Furniture, And Fittings	685,337	-	685,337
Total	40,928,804	-	40,928,804

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

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

24. Intangible Assets

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

25. Right-of use assets

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

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26. Trade and Other Payables

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	-		-	
Employee payables	-		-	
Other payables	-		-	
Total trade and other payables	-		-	
Aging analysis: (Trade and other payables)	2024-2025	% of the Total	1 st July, 2024	% of the Total
Under one year		%		%
1-2 years	-	100%	-	100%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-	100%	-	100%

27. Third-Party deposits

	2024-2025	Opening Statement As at 1 st July 2024
	Kshs	
Retention as at 1 st July 2024	1,217,232	1,217,232
Retention held during the year (B)	8,944,025	-
Retention paid during the Year (C)	5,612,211	-
Closing Retention as at 30th June 2025 D= A+B-C	4,549,046	1,217,232

Retentions aging analysis.

	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	4,549,046	100%	1,217,232	100%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	4,549,046	100%	1,217,232	100%

28. Lease Liabilities

Description	2024-2025	Opening Statement 1 st 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	-

29. Gratuity Provision

Description	2024-2025	Opening Statement 1st July 2024
	Kshs	Kshs
Gratuity at the beginning of the year 1 st of July, 2024	775,676	775,676
Gratuity held during the year	832,040	-
Gratuity paid during the year	-	-
Total Gratuity Provision 30th June 2025 (A+B-C)	1,607,716	775,676

30. Cash Generated from Operations

	2024-2025
	Kshs
Surplus/Deficit for the year	(2,778,645)
Adjusted for:	
Depreciation	-
Impairment	-
Gains and losses on disposal of assets	-
Working capital adjustments	
Increase/decrease in receivables	(10,498,077)
Changes in Third party deposits	(3,331,814)
Increase/decrease in payables	(832,040)
Net cash flow from operating activities	11,883,287

31. 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 program 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 no 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 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	44,414,052	44,414,052	-	-
Bank balances	115,250,996	115,250,996	-	-
Total	159,665,048	159,665,048		
As at 30 June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	55,034,963	55,034,963	-	-
Bank balances	103,367,710	103,367,710	-	-
Total	158,402,673	158,402,673		

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 no significant concentration of credit risk on amounts due from NGCDFB. 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 2025				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	1,607,716	1,607,716
Total			1,607,716	1,607,716
As at 30th June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Gratuity Provision	-	-	775,676	775,676
Total			775,676	775,676

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 no transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The 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.

Financial Risk Management

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

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

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 favorable interest rates.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the Entity's 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 Entity considers relevant and observable market prices in its valuations where possible.

iv) Capital Risk Management

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	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	153,631,120	156,409,765
Retained Earnings	(2,778,645)	-
Capital Reserve	-	-
Total Funds	150,852,475	156,409,765
Total Borrowings	-	-
Less: Cash and Bank Balances	115,250,996	103,367,710
Net Debt/(Excess Cash And Cash Equivalents)	35,601,479	53,042,055
Gearing	0%	0%

32. Related Party Disclosures

	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	4,832,500	
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	199,034,963	
Total	199,034,963	

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

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Contingent Liabilities

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

35. Capital Commitments

Capital Commitments	2024-2025	Opening Statement 1 st
	Kshs	July 2024 Kshs
Authorized for	-	-
Authorized and Contracted for	-	-
Total	-	-

36. Events after the Reporting Period

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

37. Ultimate And Holding Entity

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

38. Currency

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

18. Annexes
Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Buildings and structures	17,618,667	750,992	-	18,369,659
Office equipment, furniture, and fittings	685,337	-	-	685,337
ICT Equipment and Other ICT Assets	386,800	-	-	386,800
Other Machinery and Equipment	22,238,000	-	-	22,238,000
Total	40,928,804	750,992	-	41,679,796

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

PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Mba Secondary School	Equity	0670285775516	2,650	-
Ititu Primary School	Equity	0670285753125	50,401	-
Ndauni Primary School	Equity	0670285767559	52,357	-
Mwende Primary School	Equity	0670285411312	131,648	400,000
Ngiluni Primary School	Equity	2050285210354	74,217	38,300

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Maiuni Primary School	Equity	2050285736760	78,669	-
Usalala Primary School	Equity	0670285752904	1,075	-
Kako Primary School	Equity	0670285752881	605	-
Ititu Assistant Chiefs Office	Equity	0670285745661	1,638,487	-
Malatani Primary School	Equity	0670285209319	4,310	68,710
Kathongo Primary School	Equity	0670286014342	50,401	-
Miangeni Primary School	Equity	0670286016349	62,271	-
Kakuli Primary School	Equity	0670284410030	50,501	2,563
Nduluku Primary School	Equity	0670286015474	50,830	-
Miau Primary School	Equity	0670277735646	118,040	-
Kyome Primary School	Equity	2050286014141	102,470	-
Kitandini Primary School	Equity	0670282788309	69,365	-
Kyala Primary School	Equity	2050286028045	57,814	-
ABC Thwake Primary School	Equity	2050286015589	63,618	-
Mumani Primary School	Equity	0670285192412	60,872	38,850
Maviani Primary School	Equity	0670286016686	51,624	-
Kako Special School	Equity	0670277303249	80,717	2,745
Mutembuku Primary School	Equity	0670286118743	500	-
Muunyini Primary School	Equity	2050286108909	100,000	-

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Kavumbu Primary School	Equity	0670286099662	750,000	-
Ngaa Secondary School	Equity	2050286097722	1,100,000	-
Kisau Girls Secondary School	Equity	2050286082781	5,000,000	-
Yangua Secondary School	Equity	2050286092922	3,205,059	-
Ngoni Secondary School	Equity	2050286102176	4,178,102	-
Kalawa Chief's Office	Equity	0670286086888	1,744,212	-
Kalawa Police Station	Equity	0670286107489	3,183,703	-
Mangani Assistant Chief's Office	Equity	0670286087220	1,859,006	-
Kisau Asst. County Commissioner's Residence	Equity	0670286202979	500	-
Kasooni Primary School	Equity	0670286081919	1,100,000	-
Kikuswi Secondary School	Equity	0670269115298	3,061,935	2,000,000
Usalala Assistant Chief Office	Equity	2050285392884	1,639,407	1,500,000
Nthaatwa Primary and Junior Secondary School	Equity	0670286529555	1,400,000	-
Nthilani Primary School	Equity	0670285214840	49,474	1,100,000
Lung'u Primary School	Equity	2050285392300	102,277	2,200,000
Matithini Primary School	Equity	0670278463018	59,452	1,348,238
Kyaluma Primary School	Equity	0670295457488	71,520	1,500,000
Itumbule Primary and Junior Secondary School	Equity	0670285397862	65,639	1,100,000
Kitoto Primary and Junior Secondary School	Equity	0670285397076	964	1,100,000

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Mithumo Primary and Junior Secondary School	Equity	0670285400597	53,845	1,100,000
Kathamba Primary and Junior Secondary School	Equity	0670285434820	58,626	1,100,000
Kaketi Secondary School	Equity	0670262524841	2,350	1,001,664
Iviani Secondary School	Equity	0670284409521	20,050	1,557,741
Syiluni Secondary School	Kcb	1333642687	115,755	-
Kikima Secondary School	Kcb	1333907842	54,154	-
Syathani Secondary School	Kcb	1333514875	3,234,867	-
Kakima Primary School	Kcb	1333744994	81,078	-
Mutitu SDA Primary School	Kcb	1333531664	1,006	-
Kalawani Chiefs Office	Kcb	1333698348	514	-
Muumoni Primary School	Kcb	1336289228	604,770	-
Yatwa Primary School	Kcb	1329386507	54,711	398,975
Ukala Primary School	Kcb	1328639347	496,957	398,975
Imandini Primary School	Kcb	1336303298	1,099,029	-
Mavindu Primary School	Kcb	1336292849	53,717	-
Munyuuka Primary School	Kcb	1336302186	1,099,155	-
KMTC Mbooni	Kcb	1283249162	318,083	9,051,230
Ititu AIC Primary School	Kcb	1336654295	51,192	-
Kilyungi Primary School	Kcb	1337009431	394,340	-

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Kyamithenge Secondary School	Kcb	1336971878	3,178,379	-
Itetani Girls Secondary School	Kcb	1337255130	4,187,256	-
Yandue Asst. County Commissioner's office	Kcb	1337252891	1,681,031	-
Mbooni West Subcounty Police HQ	Kcb	1317467418	7,029,041	259,511
Utuneni Assistant Chief Office	Kcb	1317537289	516,444	635,524
Kakuyuni Police Post	Kcb	1341713741	500,000	-
Mulooni Primary and Junior Secondary School	Kcb	1341709825	1,400,000	-
Muvaa Primary and Junior Secondary School	Kcb	1341710858	1,400,000	-
Ngaani Primary and Junior Secondary School	Kcb	1341712524	1,400,000	-
Miuusini Primary and Junior Secondary School	Kcb	1341711935	1,400,000	-
Kathokani Primary School	Kcb	1289178453	66,001	1,128,710
Yambae Primary School	Kcb	1291930647	59,287	1,142,002
Nzueni Primary School	Kcb	1317469836	53,027	1,102,204
Nthangathini Primary School	Kcb	1330044452	79	400,000
Kiliku Primary and Junior Secondary School	Kcb	1328514676	77,852	1,100,000
Kyai Primary and Junior Secondary School	Kcb	1328626083	50,363	1,100,000
Itulu Primary and Junior Secondary School	Kcb	1328774023	79,379	1,100,000
Itulandoo Primary and Junior Secondary School	Kcb	1317467981	54,295	1,100,019
Muvuti Primary and Junior Secondary School	Kcb	1233633724	54,606	1,100,100

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Kusyokithoi Primary and Junior Secondary School	Kcb	1289014221	3,636	1,100,570
Nduni Secondary School	Kcb	1325085235	2,118	507,116
Kilyungi Secondary School	Kcb	1291068597	61,701	1,102,790
Kitondo Boys Secondary School	Kcb	1297460561	583,470	8,145,730
Ndoo Secondary School	Kcb	1329213874	149,602	2,200,000
Wanzauni Chiefs Office Social Hall	Kcb	1256375470	70,373	74,693
Kalawani Police Station	Kcb	1291885242	23,283	1,664,333
Ititu Isyukoni Water Project	Kcb	1157667406	100,681	100,681
Tututha Primary School	Kcb	1250147018	22,523	22,523
ACK St. Stephen Kathemboni Secondary	Kcb	1291895787	-	1,665
Matondoni Primary School	Kcb	1292068116	-	181,294
Mbooni West Deputy County Commissioners residence	Kcb	1330013131	-	48,629
Kakuyuni Police Post	Kcb	1291885226	-	1,044
Itetani Chiefs Office	Kcb	1317481569	-	344
Yandue Chiefs Office	Kcb	1280036133	-	114
Tulimani Assistant County Commissioner's Office	Kcb	1317467345	-	2,270
Kako Assistant County Commissioners Office	Equity	0670282113045	-	3,225
Syotuvali Assistant Chiefs Office	Equity	0670285395912	-	332
Ndauni Chief's Office	Equity	0670282078962	-	4,875

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Malunda Assistant Chief's Office	Equity	0670284409730	-	124,025
Mbooni East Deputy County Commissioner's Office	Kcb	1330013131	-	850
Kako Assistant County Commissioners Residence	Equity	0670284404661	-	3,758
Constituency Sports Tournament	Equity	0670279189372	-	1,298
TSC Office Mbooni East	Equity	0670284410662	-	500
Kithungo Secondary School	Kcb	1171948255	-	8,823
Tututha Secondary School	Kcb	1124861750	-	34,117
Kiteta Girls Secondary School	Kcb	1297547233	-	573
Mukuku Secondary School	Kcb	1108810292	-	4,462
Kinyee secondary school	Kcb	1114478369	-	4,657
Kitoo Secondary School	Kcb	1117698831	-	340
Wanzauni Secondary School	Kcb	1317968220	-	409
Snr. Chief Munguti Secondary School	Kcb	1139072269	-	507
Nduluku Secondary School	Kcb	1109472587	-	184
Mutembuku Secondary School	Equity	0670284413669	-	58,000
Itulu Secondary School	Equity	0670269108123	-	6,263
Usalala Secondary School	Equity	0670284410194	-	1,500
Chemchemi Secondary School	Equity	0670262701041	-	655
Kavumbu Secondary School	Equity	0670284425784	-	1,000

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Uvuu Primary School	Kcb	1317496280	-	862
Kasyelia Primary School	Kcb	1225400813	-	528
Yangua Primary School	Kcb	1286931991	-	2,550
Kithungo Primary School	Kcb	1280246316	-	468
Mulooni Primary School	Kcb	1178461025	-	13,063
Kamutonye Primary School	Kcb	1110592256	-	493
Kiteta Primary School	Kcb	1207808733	-	493
Kyamunyae Primary School	Kcb	1317503449	-	32,132
Nthaani Primary School	Kcb	1274949424	-	579
Kitoo Primary School	Kcb	1297308212	-	24,439
Kyanguswi Primary School	Kcb	1171692269	-	9,879
Nduni Primary School	Kcb	1286985269	-	5,969
Uma Primary School	Kcb	1317457897	-	9,493
Muthwani Primary School	Kcb	1274939585	-	49,419
Itetani Primary School	Kcb	1317467841	-	5,806
Kiatineni Primary School	Kcb	1250761816	-	429
Kinyuani Primary School	Kcb	1274953839	-	6,318
Mukasi Primary School	Kcb	1279922818	-	9,078
Kyangoma Special School	Kcb	1152690183	-	12,287

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Kusyongali Primary School	Kcb	1286961742	-	879
Utwiini Primary School	Kcb	1153155958	-	1,079
Kaseki Primary School	Kcb	1317499670	-	400
Kitundu Primary School	Kcb	1317615689	-	1,975
Kyome Primary School	Kcb	1226552021	-	3,475
Kyanguma Primary School	Kcb	1329386485	-	399
Utangwa Primary School	Kcb	1328635783	-	299
Wanzauni Primary School	Kcb	1233857622	-	6,644
Kilyungi Primary School	Kcb	1154939227	-	1,487
Wambiti Primary School	Equity	0670269142384	-	32,673
Mililuni Primary School	Equity	0670269064876	-	560
Mba Primary School	Equity	0670285182991	-	20,100
Muukuni Primary School	Equity	0670285215620	-	546
Kathulumbi Primary School	Equity	0670279887221	-	1,571
Unyeeo Primary School	Equity	0670285196141	-	760
Mutanda Primary School	Equity	0670284418388	-	2,198
Kinyau Primary School	Equity	0670262680227	-	19,728
Mbimbini Primary School	Equity	0670280233896	-	10,001
Kyooni Primary School	Equity	0670284441529	-	1,300

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Mbukoni Primary School	Equity	0670262564878	-	1,833
Kaketi Primary School	Equity	0670284427943	-	115
Nthunthini Primary School	Equity	0670285396524	-	700
Sakai Primary School	Equity	0670285400473	-	750
King'aathuni Primary School	Equity	0670285433656	-	1,000
Kilungu Primary School	Equity	0670285399845	-	650
Ngaakaa Primary School	Equity	0670285401123	-	665
Nthaatwa Primary School	Equity	0670285397784	-	1,130
Kyaume Primary School	Equity	0670285398341	-	1,030
Kitondo Primary School	Equity	'0670285399494	-	12,780
Kikuswi Primary School	Equity	2050285431699	-	1,885
Kavumbu Primary School	Equity	0670283384576	-	1,560
Katikomu Primary School	Kcb	1166990848	-	200,054
Total			63,523,320	53,104,721

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:	Timeframe:
OAG-MRO/NGCDF-MBOONI/2023/2024/(19)	<p>1. Budgetary Control and Performance The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.333, 655,791 and Kshs.278, 620,828 respectively resulting to an under-funding of Kshs.55,034,963 or approximately 16% of the budget. Similarly, the Fund Management spent a balance of Kshs.229,263,515 against actual receipts of Kshs.278,620,828 resulting to an under-utilization of Kshs.49,357,313 or approximately 18%. The under-funding and under-utilization affected</p>	<p>Management prepared a proper budget at the beginning of the financial year. However, the budgeted activities which were not undertaken during the year resulting to underfunding of Kshs. 55,034,963 or 17% of the budget was due to delayed funding and disbursements from the National Government Constituencies Development Board Fund Board and the National Treasury. Consequently the underutilization of Kshs.49, 357,313 or 18% was due to delayed disbursements from the board that</p>	Not Resolved.	In consultation with the Auditor pending appearance before DFAC

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	the planned activities and may have impacted negatively on service delivery to the public.	included AIE No. B214839 of Kshs.30, 000,000 received on 5th June 2024. The other balance of Kshs.19, 357,313 was part of administration and recurrent budget that was part of receipts which came towards the end of the financial year and could not be absorbed immediately.		
	<p>2.Unresolved Prior Year Matters</p> <p>In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given</p>	The process of resolving the prior year matters was ongoing and management committed to making progress to resolve the issues by 30th June 2025.	Not Resolved.	In consultation with the Auditor pending appearance before DFAC

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board template.			
	<p>3. Project Implementation Status Review of the project implementation status report as at 30 June, 2024 revealed that the Fund was allocated a total of Kshs.210,502,825 for implementation of 191 projects. However, only 65 projects worth Kshs.75,984,204 were completed and put into use. However, a total of 74 projects worth Kshs.77,868,621 were on-going while the remainder of 52 with an allocation of Kshs.56,650,000 had not commenced as at the time of audit in December 2024. Management explained that the</p>	<p>Mbooni NG-CDF submitted a budget proposal to the NG-CDF Board for the financial year 2023/2024. The proposal was approved by the board for subsequent funding within the financial year. However, the budgeted activities which were not undertaken during the year were due to delayed funding and disbursements from the National Government Constituencies Development Board Fund Board and the National Treasury.</p>	Not Resolved.	In consultation with the Auditor pending appearance before DFAC

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>budgeted activities which were not undertaken was due to delay in disbursement of funds from National Government Constituencies Development Fund Board And National Treasury. Management has explained this was due to delay in disbursement of funds from the National Government Constituencies Development Fund Board. However, no evidence was provided to demonstrate that they had engaged the Board to ensure timely disbursements of the funds. In the circumstances, value for money on the incomplete projects could not be confirmed.</p>			
	<p>4. Unutilized ICT Hub As reported in the report</p>	<p>During the financial year 2021-2022, management</p>	<p>Not Resolved.</p>	<p>In consultation with the Auditor pending</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
	<p>of 2022/2023, the fund management constructed an ICT HUB at a cost of Kshs.2, 995,004 at the NGCDF-Mbooni constituency offices. Physical inspection of project in November 2024 revealed that the ICT Hub was not in use. Although the management explained that ICT Hub was operational, there was no evidence provided for audit review to confirm the students enrolled and tutors engaged in utilization of the ICT Hub. In circumstances like this, value for money spent on the project could not be confirmed.</p>	<p>budgeted Kshs.2,995,004 for construction of ICT Hub at Mbooni NG-CDF headquarters. The implementation of the project was done in the financial year 2022-2023 and there was delay in putting the project into use. This has been occasioned by delayed approval for re-allocation of funds by the NG-CDF Board which were to be used to equip the facility with furniture and electrical connection to the main power supply so that it could be put into use. The re-allocation has since been approved by the board and the management is in the process of procuring these items.</p>		<p>appearance before DFAC</p>



.....
Paul Mbithuka Kimilu
Fund Account Manager.

FUND ACCOUNT MANAGER
MBOONI NG-CDF
P. O. Box 80-90133, TAWA.
 Date:.....Sign:.....