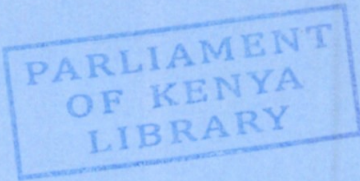


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

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

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

**THE NATIONAL ASSEMBLY
PAPERS LAID**

DATE: 11 FEB 2026

DAY.

Wednesday

**TABLED
BY:**

Hon. (Dr.) Robert Pukosey,
on behalf of Leader of Majority

**CLERK-AT
THE-TABLE:**

Lonsale





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

BAHATI CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation 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 BAHATI 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	Beatrice Bowen
2.	National Sub-County Accountant	Beatrice Ndungu
3.	Chairman NGCDFC	Samuel Wangunyu
4.	Member NGCDFC	Monica Macharia
5.	Member NG CDFC	Collins Olutende
6.	Member NG CDFC	Robert Kinyanjui

(c) Fiduciary Oversight Arrangements

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

P.O Box 22
Nakuru Nyahururu Highway
Bahati Kenya.

(e) NGCDF Bahati Constituency Contacts

P.O. Box 22
Telephone: (254) 724240609
E-mail: cdfbahati@ngcdf.go.ke
Website: www.bahaticonstituency.org.go.ke

(f) NGCDF Bahati Constituency Bankers

1. Operations Account:
Bahati NGCDF
A/C01004710003486
Sidian bank
Nakuru Branch
p.o Box 15222Nakuru
2. Deposit account:018000104896
Family Bank
Nakuru Finance Branch,
Nakuru, Kenya
3. Bank C. (PMC Accounts) *Specify the constituency account banker details*

Equity Bank
Gate House Nakuru Branch

Sidian Bank
Nakuru Branch

(g) Independent Auditor






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

(h) Principal Legal Adviser

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

National Government Constituencies Development Fund (NGCDF)
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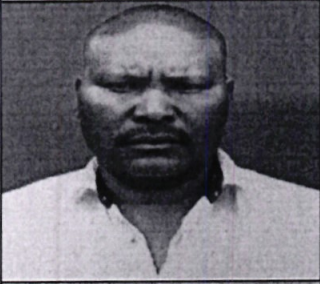



3. NGCDF Committee

Name		Details		
	Name	Date Of Birth	Key Academic And Professional Qualifications	Work Experience
	Samuel Njoroge Wangunyu	4.11.1985		HUB manager – business banking Team leader business banking Relationship manager – business banking standard chartered bank
	Collins Olutende Etaba	8.08.1991	Bachelors Business Information & Technology	IT teacher and instructor at Nairobi elite school Operations and maintenance (Q&M) at Kenya Web Designs Bahati constituency NG-CDFC member
	Constance Wambui Njoroge	01.01.1956	Certificate In County Governance	Bahati constituency NG-CDFC member
	Robert Mutura Kinyanjui	8.02.2001	Diploma in project management	Research associates ASCOA international Programs coordinator – youth congress Member of Kenya rural road authority Bahati constituency NG-CDFC member
	Francis Mugo Ngata	9.09.1974	Bachelor's degree in religious education Diploma in Christian leadership Certificate in theology and counselling	Church and community leadership

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	Mercy Kwamboka Machogu	25.10.1990	Diploma in project management Certificate in project management	Secretary at Njoro academy high school Bahati constituency NG-CDFC member
	Anthony Kinyanjui	11.11.1978	Certificate in computer applications	Store keeper – Milmet estates ltd Bahati constituency NG-CDFC member
	Monica Njoki	22.01.1980	Diploma in Christian leadership	Community leadership
	David Juma	9.09.1966	Master's in public administration	Deputy county commissioner
	Beatrice Bowen	14.8.1985	Masters in business administration (MBA) finance	Accounting, leadership and financial services

(List the NG CDFC members who exited during the financial year and the period they served.)

MERCY NJENGA

Served from October 2022 up to May 2025

SAMMY GACHUKI

Served from October 2022 up to May 2025

DOMINIC NDIRANGU

Served from October 2022 up to May 2025

4. NG-CDFC Chairman's Report

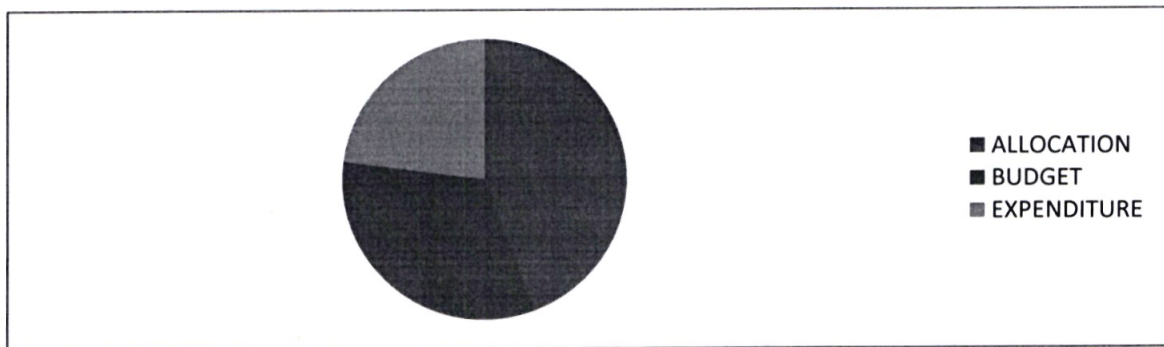


On behalf of the Bahati NG-CDF Committee and staff, I am pleased to present the Financial Statement for the National Government Constituencies Development Fund (NGCDF) for Bahati Constituency, covering the year ending 30th June 2025.

During the 2024/2025 fiscal year, Bahati Constituency was allocated Kshs. 179,441,954.47 which was not fully disbursed. A balance of Ksh 49,441,954.47 remained unspent. The disbursed amount of Ksh 130,000,000 was utilized for various projects and activities in line with

National Government functions, as outlined in the constitution and the NG-CDF Act of 2015.

BUDGET VS EXPENDITURE FY 2024/2025

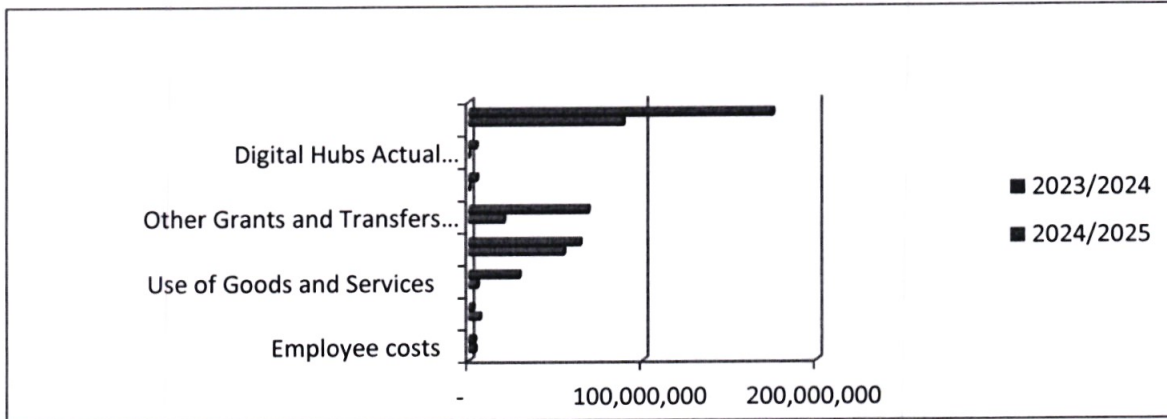


The NG-CDFC focused on completing ongoing projects, such as upgrading primary schools, constructions of bio digesters, and providing scholarships for students at secondary, tertiary, and university levels, ensuring these efforts were evenly spread across the constituency. Additionally, we implemented support projects like environmental programs, which involved purchase of water tanks to selected primary and secondary schools.

While we encountered delays due to slow contractors and procurement processes, our efforts to strengthen the capacity of stakeholders, including the Project Management Committees

(PMCs), have led to improved efficiency. We remain committed to enhancing this efficiency at all levels to ensure full fund absorption at both the constituency and PMC levels.

COMPARISON BETWEEN FY 2023/2024 AND 2024/2025 EXPENSES



We are confident that we shall continue improving the lives of our people by addressing their critical needs, remaining transparent and responsive in managing the funds as per the law and regulations.

We would like to express our gratitude to the NGCDF Board and Secretariat for their support throughout the year and look forward to continued collaboration. Special thanks to all PMCs for their hard work, to government officers in the constituency for their contributions, and to the people of Bahati for their unwavering support. A heartfelt thank you to the Committee members and staff for their dedication throughout the year.

Key Achievements:

The most significant accomplishment was in bursary disbursements, with Kshs. 62,802,682 allocated in the 2024/2025 financial year. Over Kshs 60% was successfully distributed to support needy students.

PICTORIALS

The following is a pictorial presentation of some of the completed projects

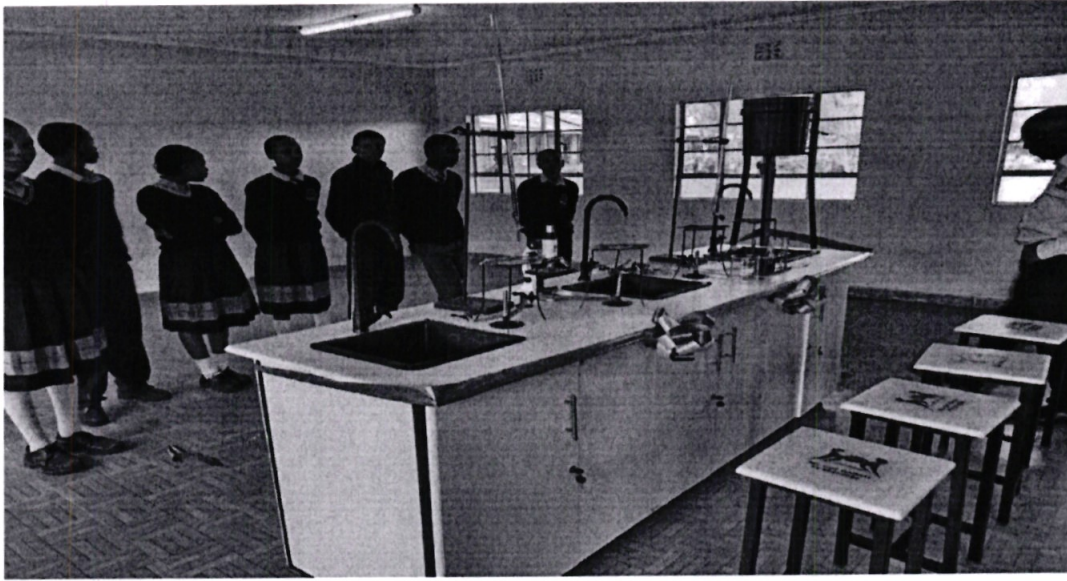
*National Government Constituencies Development Fund (NGCDF)
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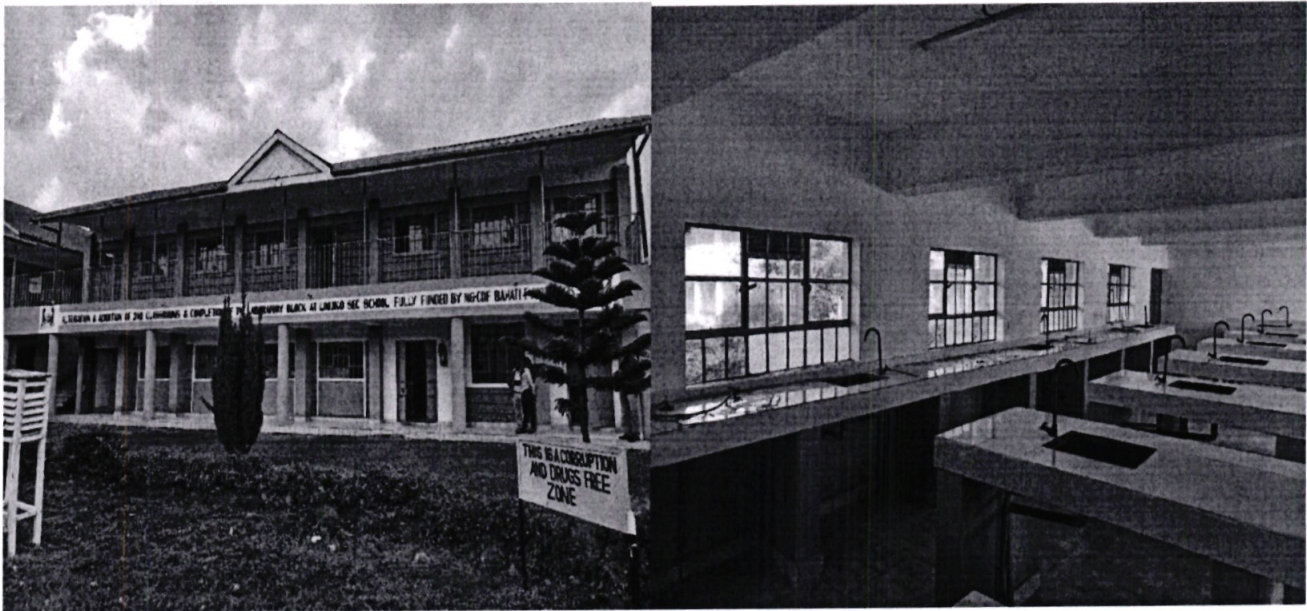
Construction of two classrooms at Kimani Ngunjiri Primary School



Construction and equipping of Kirima Top Police Post

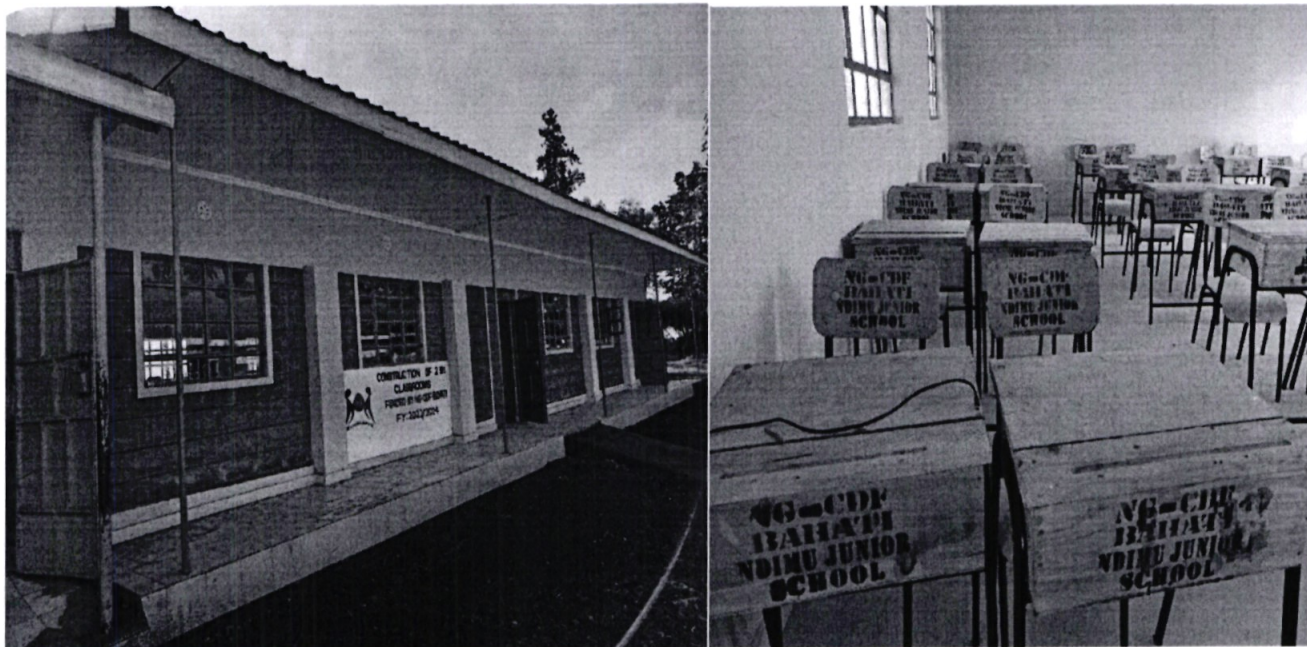


Mobile laboratory at our lady of Mercy Primary School



Construction of one storey building comprising of two classrooms and laboratory at Limuko Secondary School

*National Government Constituencies Development Fund (NGCDF)
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Construction and equipping of two classrooms at Ndimu Primary school



Construction of two storey building comprising of nine classrooms at Mikeu Primary School

Emerging issues

The following issues have impacted the implementation of the projects within the constituency

1. Implementation of junior secondary school

The introduction of the junior secondary school has led to most primary schools requires more infrastructure to cater for the student population. This has necessitated the NG-CDF to come to the rescue of such schools in the construction of more classrooms to enable 100% absorption of the pupils.

2. University and tertiary education funding

Since the introduction of the new university and tertiary college funding model, the NG-CDF bursary has been constrained considering the increment in the fees across the tertiary institutions. The NG-CDF committee has no choice but to increase the bursary amount to cater for the university and tertiary education. This might result only a few students to be catered for by the constituency bursary as more and more students are seeking additional bursary amounts to cater for their studies.

Implementation Challenges and Solutions

The NG-CDFC has experienced challenges with bursary acknowledgements by the Institutions. As the population increases so is the number of students that apply for bursary in the constituency. The number of students who qualify for the bursary has increased rendering the Constituency bursary committee to incorporate all with a lower amount to suffice the number. We wish that the amount for bursary will increase in the coming years to cater for the large numbers.

The other issue is the acknowledgment by institutions when bursary cheques have been issued to the various schools. To enable the public be more proactive, more civic education needs to be carried out in schools, institutions and public barazas.

All Project management Committees have been capacity built to enable them operate at their optimal to reduce errors in the project implementation face.

Emerging Issues:

1. High demand for bursaries due to the growing number of needy students in the constituency.
2. Increased cost of construction driven by the high inflation levels have led in some instances to variations in the contract sum. .

Challenges:

1. Delays in fund disbursement from the NG-CDF board.
2. The boards delayed approval of projects from previous financial years, as required by regulations.

Recommendations:

1. Timely fund disbursement by the NG-CDF Board to ensure prompt implementation of approved projects.
2. Increase bursary allocation to 60% to meet the needs of the growing number of needy students.
3. Boost emergency reserve funding.
4. Increase the overall NG-CDF allocation to fund transformative projects for the constituency.



Name: SAMUEL WANGUNYU
Chairman NGCDF Committee

5. Statement of Performance against Predetermined Objectives for FY2024/2025

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 Bahati Constituency 2024-2025* plan are to:

- 1. To mobilize more resources for community development.*
- 2. To improve safe water supply.*
- 3. To improve the health standards of the constituency.*
- 4. To improve infrastructure, especially schools and security institutions.*
- 5. To build capacity of the community to implement development projects.*
- 6. Empower and training of youth.*

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 have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2024/2025 - we increased number of classrooms/dormitories/laboratories etc. from ... to... in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules

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Security	To provide better working environment for the security providers within the constituency as well as a secure constituency	Have a long term collaborative working approach that enhances community engagement in security activities	Decrease in the number of crimes and vices i.e from 70% to 40 %	In fy 2024/2025 We improved the working environment for the security officers by equipping the offices
Climate change mitigation activities	To conserve environment through activities such as tree planting and water conservation	Reduction in soil erosion and preservation of clean water	Stable climate and good weather condition. Purchase of water tanks	In the FY 2024/2025 Bahati NG-CDF disbursed environmental funds Kshs. 2,800,000
Emergency	To mitigate disasters through disaster management	Increased capacity building on disaster management	Emergency cases addressed	In the FY 2024/25, we disbursed Kshs 8.2M to mitigate emergency cases

6. Governance Statement

a. NG-CDFC process of appointment

Reference is made to the Kenya gazette notice 14709 (published on November 29 2022) no. 15329 (published on December 9th 2022) no. 15568 (published on December 16th 2022) no. 5004 (published 14th April 2023) and no. 5795 (published on May 5th 2023) all formalizing the appointment of various national government development fund committee (NG-CDFCs) members.

The National Government Development Fund (NG-CDF) act, cap 414a laws of Kenya, provides under section 43(8) that:

The provisions of section 43(8) of the NG-CDF Act, the officers of the board required to commence the process of appointment of the members of the NG-CDFCs in their respective constituencies by first constituting selecting panels pursuant to regulation 5(4) of the NG-CDF regulations, 2016. The selection panel shall thus consist of –

- One person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel.
- The officer of the board seconded the constituency who shall be the secretary to the selection panel.
- Two persons one of either gender nominated by the constituency office.

Eligibility criteria for appointment as a member of the national government constituency development fund committee

- a. Is a citizen of Kenya
- b. Is ordinarily a resident and a voter within the constituency
- c. Is able to read and write and to communicate in English and Kiswahili
- d. Meets the requirements of chapter six of the constitution
- e. Is available to participate in the activities of a constituency committee

For the avoidance of doubt and pursuant to government circular ref: op/scac.9/73 vol.1 (84) date July 30, 2015, nominees shall not be serving public officers and/ or servants in any capacity whatever.

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For the youth nominee in section 43(2) (b) and (c), he/she must have attained the age of eighteen years but the age of thirty-five years, at the time of appointment.

Further, for a person to be elected chairman or secretary of ng-cdf committee, he she must be a holder of a Kenya Certificate of secondary education.

To facilitate the execution of the process, fund account managers are therefore required to; Write to the deputy county commissioner requesting him/her to nominate a suitable officer (in writing) who will sit in and chair the NG-CDFC selection panel.

Procedure for appointment of members of the national government constituency development fund committee

The selection of members shall proceed as follows:

- i. In case of a person living with disability, the fund account manager shall write to registered group representing persons with disability in the constituency requesting for nomination of one person with disability to sit in the NG-CDF committee. The nomination of one person with disability to enable the NG-CDFC plan for necessary support to facilitate full participation of the nominee in various activities of the fund.
- ii. Invite applications from interested and qualified members of the public for appointment to the constituency committee. The invitation shall be widely publicized to reach all wards of the constituency.
- iii. The selection panel shall consider the applications and select six suitable persons taking into account age, gender, special interest groups and regional balance.
- iv. Submit the list of seven nominees (six from the selection panel and one from registered group representing persons with disabilities in the constituency) to the board within seven (7) days of the selection process in the format annexed herewith.
- v. In addition to seven members. The selection panel shall further consider and submit a suitable person, proposed for co-option to the committee, pursuant to section 43 (2) (g) of the Act. For the avoidance of doubt, such a person must be a holder of Kenya Certificate of Secondary Education.
- vi. Ensure the original report of the selection panel duly signed by all members of the panel, original letters from the national government official in charge of the sub-county and from the constituency office forwarding nominees to the selection panel;

original letter and copies of minutes of the meeting of the body nominating person with disability to NG-CDFC; original application letter; copies of national Identity Cards of all nominees; three color passport – size photographs of each of the respective nominees; respective clearance certificates from Kenya revenue and Anti-Corruption Commission; and the long-listing and shorting criteria are attached to the list submitted to the Board.

- vii. The final report shall be properly bound with the documents following the sequence of the checklist in annex III below before submission to the Board, otherwise, the report will not be admissible and shall be returned to the forwarding constituency.

Upon appointment of members of the NG-CDFC through publication in the Kenya Gazette, the officer of the Board shall within one hundred and twenty (120) days convene the first meeting of the NG-CDFC, during which members will elect chairman and secretary. The officer of the Board will thereafter submit to Board the names of the elected Chairman and secretary, attaching a copy of each of their academic certificate for the highest level of education attained.

b. NG-CDFC HANDOVER

Upon appointment of the new committee, the officer of the Board in liaison with the deputy county Commissioner, shall facilitate smooth had over between the outgoing and the newly gazette NG-CDFC members. To facilitate this, the officers of the board are required to prepare a comprehensive handover report on behalf of the outgoing committee. The handover report must be signed by the Chairperson (or a member acting in such capacity), Secretary (or a member acting in such capacity) and witnessed by the officer of the Board.

c. NG-CDFC Tenure

The term of office of the member of the constituency committee shall be 2years and shall be renewable but shall expire upon the appointment of a new constituency committee in the manner provided for in the act, or as may be approved by the board

d. The Role of the Constituency Committee

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters,

- ii. Deliberate on project proposals and any other projects considers beneficial to constituency,
- iii. list of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund,
- v. Ensure that all projects receive adequate funding and are completed within three years;
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- ix. Enter into performance contracting with the Board on an annual basis;
- x. Receiving and addressing all complaints

e. Removal of a member

Members of the NGCDFC may be removed in accordance with the provisions of the NGCDF Act, 2015, and relevant regulations.

Grounds for removal include

- i) Lack of integrity;
- ii) Gross misconduct;
- iii) Embezzlement of public funds;
- iv) Physical or mental infirmity
- v) Promoting unethical practices;
- vi) Causing disharmony within the committee;

vii) Bringing the committee into disrepute through unbecoming personal public conduct.

f. NG-CDFC Induction and training

Upon appointment, NGCDFC Members undergo a comprehensive induction program. This program equips Members with a thorough understanding of their roles, responsibilities, and ethical obligations. Training sessions are conducted regularly to keep Members updated on relevant laws, regulations, and best practices in governance, finance, and project management.

The constituency undertook NG-CDFC training at Sai Rock Hotel in Mombasa on May 2024.

g. Number of meetings;

NG-CDF Act Section 43 stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Bahati Constituency, the NG-CDF Committee conducted 19 meetings.

Name of committee member	Meetings held																		
	1.07.2024	19.07.2024	24.07.2024	1.08.2024	23.08.2024	26.08.2024	19.09.2024	22.10.2024	7.11.2024	17.12.2024	6.01.2025	17.01.2025	3.02.2025	25.03.2025	14.04.2025	2.05.2025	3.06.2025	10.06.2025	19.06.2025
SAMUEL WANGUNYU																	✓	✓	✓
ROBERT KINYANJUI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
MERCY KWAMBOKA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
ANTHONY KINYANJUI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
COLLINS OLUTENDE	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CONSTANCE NJOROGE	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
EVANS GICHARU	✓	✓	✓	✓															
FESTUS MUNYAO							✓	✓											
FRANCIS MUGO																	✓	✓	✓
MONICA NJOKI																	✓	✓	✓
MERCY NJENGA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			

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

SAMMY MUIRURI	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√			
DOMINIC NDIRANGU	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√			
DAVID JUMA									√	√	√	√	√	√	√	√	√	√	√
BEATRICE BOWEN	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
MUTHONI NKUBIRIA																		√	

h. Remuneration Rates

NG-CDFC Members serve the constituency and are not given a salary but an allowance as compensation for their service. This ensures that their decisions and actions are guided solely by the best interests of the constituency and not influenced by personal gain with chairperson sitting allowances at Kshs 7,000 and members at Kshs 5,000

i. Disclose the policy on conflict of interest

The NG-CDFC is committed to maintaining the highest standards of integrity and transparency. To address potential conflicts of interest, Members are required to disclose any personal, financial, or professional interests that may conflict with their responsibilities as NG-CDFC Members. In cases of conflicts, Members are expected to excuse themselves from relevant discussions and decisions, and these conflicts are duly recorded in the minutes of the meetings.

j. Succession plan

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

k. Ethics and code of conduct

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge

in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

I. Risk Management

The NG-CDFC recognizes the importance of risk management in the prudent utilization of NG-CDF funds. The Committee, in collaboration with relevant stakeholders, assesses and mitigates risks associated with project implementation, financial management, and governance. Regular risk assessments are conducted to identify potential threats and develop strategies to address them. This governance statement reflects our commitment to ensuring responsible and effective governance of the Bahati NG-CDF. It provides transparency and accountability to the constituents we serve and upholds the principles of good governance in all our activities.

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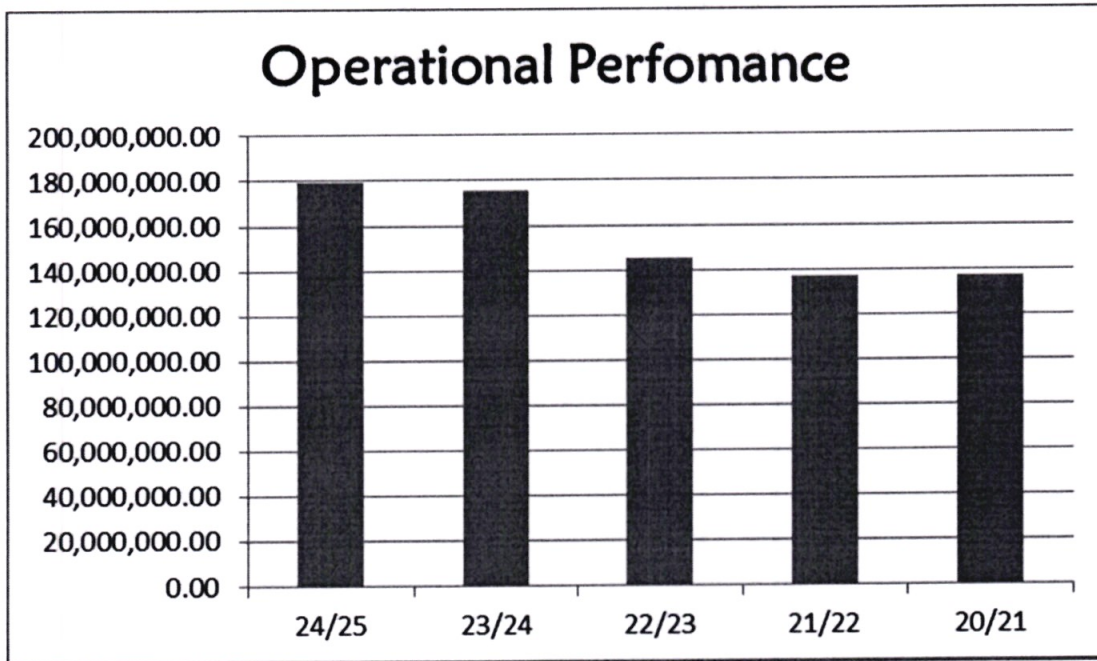
7. Management Discussion and Analysis

The primary function of the NG-CDF funds is to facilitate grass root development and reduce poverty by allocating funds to projects identified by the community from each ward. For the past 5 financial years NG-CDF Bahati has received a total of **Ksh. 774,069,125.78** from the board.

I. Operational Performance

The major operations of the fund have been on bursaries for needy students both in secondary and tertiary institutions, primary and secondary schools infrastructure that is classes and washrooms, climate change and social security just to mention a few.

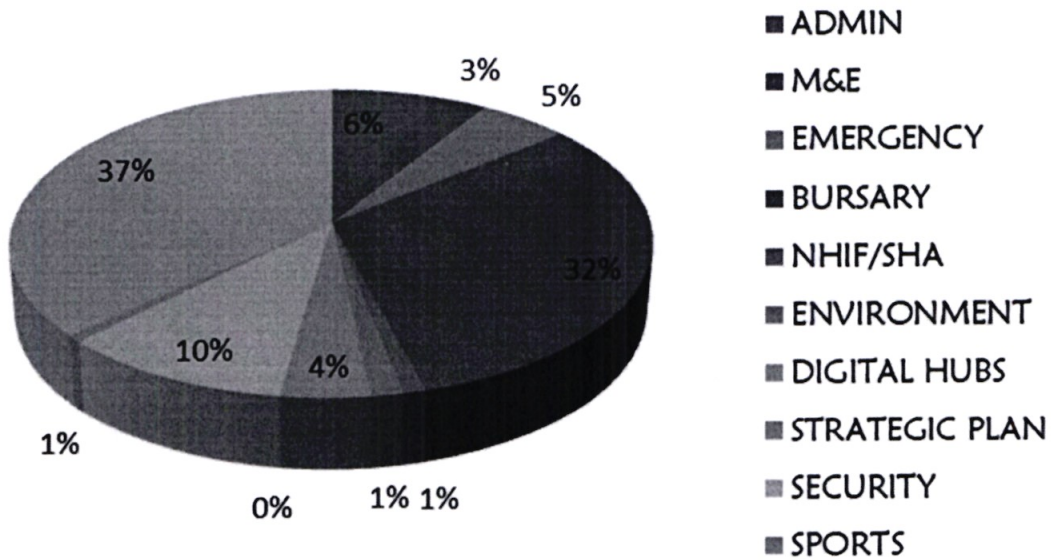
FY	24/25	23/24	22/23	21/22	20/21
	179,441,954.47	175,361,810.00	145,087,603.00	137,088,879.00	137,088,879.31
ADMIN	10,766,517.27	10,521,708.60	8,705,256.18	8,225,332.74	8,225,332.76
M&E	5,383,258.63	5,260,854.30	4,352,628.09	4,112,666.37	4,112,666.38
EMERGENCY	9,444,313.39	9,229,569.00	7,636,190.00	7,192,207.00	7,192,206.90
BURSARY	60,804,683.00	58,676,881.00	48,332,722.00	29,006,034.38	47,981,107.76
NHIF/SHA	1,988,000.00	1,800,000.00	1,800,000.00	2,100,000.00	
ENVIRONMENT	3,000,000.00	2,800,000.00	1,280,000.00	2,000,000.00	1,820,000.00
DIGITAL HUBS	5,300,000.00	-	8,818,000.00	3,500,000.00	9,500,000.00
STRATEGIC PLAN	-	-	3,500,000.00		-
SECURITY	14,197,719.45	20,860,000.00	12,300,000.00	13,400,000.00	19,500,000.00
SPORTS	-	-	800,000.00	2,700,000.00	2,000,000.00
PROJECTS	68,557,462.73	66,212,797.10	47,562,806.73	64,852,638.51	36,757,565.51
TOTAL	179,441,954.47	175,361,810.00	145,087,603.00	137,088,879.00	137,088,879.31



The table below show allocations per sector funding for the past 5 financial years. From these we can deduce that school projects and bursary has been the biggest beneficiaries of the funds. This has hence improved the learning conditions of students and increased the number of classes supporting the free primary education and the 100% transition from primary to secondary school.

Sector	5 year funding
ADMIN	46,444,147.55
M&E	23,222,073.77
EMERGENCY	40,694,486.29
BURSARY	244,801,428.14
NHIF/SHA	7,688,000.00
ENVIRONMENT	10,900,000.00
DIGITAL HUBS	27,118,000.00
STRATEGIC PLAN	3,500,000.00
SECURITY	80,257,719.45
SPORTS	5,500,000.00
PROJECTS	283,943,270.58

ALLOCATION PER SECTOR



II. Financial Performance

The table below shows the financial performance of the fund for the past 5 financial years with their absorption rates. It is good to note that for each financial year the disbursements received from the board was used instead of the allocations per year.

FY	DISBURSEMNT	EXPENDITURE	SURPLUS/DEFICIT	ABSORPTN RATE(%)
24/25	187,663,993	145,534,496	34,007,459	78
23/24	188,087,603	173,791,574	14,296,029	92
22/23	87,387,447	90,256,547	[2,869,100]	103
21/22	171,556,873	172,963,494	[1,406,621]	101
20/21	108,600,000	119,580,608	[10,980,608	110

III. Key Projects

S.NO	PROJECT NAME	ACTIVITY	BUDGET	STATUS	COMPLETION(%)
1	Kimani Ngunjiri Primary School	Construction of 2no. classrooms	2,600,000.00	Complete and in use	100%
2	Limuko Secondary School	Construction of 2no. classrooms and a laboratory	9,100,000.00	Complete	100%
3	Kirima Top Police Post	Construction and equipping of Kirima police post	3,500,000.00	Complete	100%
4	Mikeu Primary School	Construction of 2no. Storey building comprising of 9no. Classrooms.	20,300,000.00	Complete and in use	100%
5	Ndimu Primary School	Construction and equipping of 2no. classrooms	3,000,000.00	Complete and in use	100%
6	Our Lady Of Mercy Primary School	Supply of a mobile laboratory	260,000.00.00	Complete and in use	100%

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7	Workers Primary School	Construction of 2no. classrooms	2,600,000.00	Complete and in use	100%
8	Baraka Primary School	Construction and equipping of 2no. classrooms	3,000,000.00	Complete and in use	100%

IV. Statutory Compliance

FY	KRA	NSSF	NHIF/SHA
24/25	√	√	√
23/24	√	√	√
22/23	√	√	√
21/22	√	√	√
20/21	√	√	√

V. Risks

- a) Late disbursement of funds from the board
- b) Constitutional risk due to the legality of the NG-CDF funds.

VI. Material arrears

- a) The constituency has income tax penalty amounting to 815,820 dating back from August 2015 to October 2023. These penalties accrued due to the late disbursement of salary funds.



.....
Name: BEATRICE BOWEN
Fund Account Manager

8. Environmental and Sustainability Reporting

Our purpose as Bahati NG-CDF is to transform lives. The driving force behind everything we do and it's what guides us to deliver on our strategic plan, which is founded on social sector, namely, Education & Training, Security Sector Support, Climate Change mitigation activities. This pillar also makes special provisions for Kenyans with various challenges especially previously marginalized communities

1. Sustainability strategy and profile -

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

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

2. Environmental performance

The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion

3. Employee welfare

We invest in providing the best working environment for our employees. Bahati 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. Bahati 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-

Bahati 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 honoring 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-

Bahati 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

Bahati Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, considering the national development plans and policies and the constituency strategic development plan. The

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identified list of priority projects, both immediate and long-term, was submitted to the NGCDF Board in accordance with the Act.

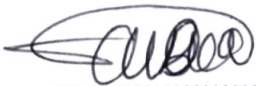
Public participation is a process that directly engages the concerned stakeholders in decision-making and fully considers public input.

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.

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



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

The Accounting Officer in charge of the NGCDF-BAHATI Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- BAHATI 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 BAHATI Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further, the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

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

Approval of the financial statements

The NGCDF- BAHATI Constituency financial statements were approved and signed by the Accounting Officer on 4.12.2025 2025.



.....
Name: SAMUEL WANGUNYU
Chairman – NGCDF Committee



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Name: BEATRICE BOWEN
Fund Account Manager

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund - Bahati Constituency set out on pages 1 to 69, which comprise of the statement of financial position as at 30 June, 2025, and the statement of statement of financial performance , statement of changes in net assets,

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

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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Bahati Constituency at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1. Depreciation and Amortization

The statement of financial performance reflects depreciation and amortization amounting to Kshs.54,688 and as disclosed in Note 15 to the financial statements. However, review of Note 23 to the financial statements reflects an amount of Kshs.2,161,931 resulting to an unexplained and unreconciled variance of Kshs.2,107,243.

1.2. Accumulated Surplus

The statement of changes in net assets reflects accumulated surplus of Kshs.34,007,459 in the statement of financial performance resulting to an unexplained and unreconciled variance of Kshs.2,107,244. Further review of the previous year audited statements of assets and liabilities revealed surplus of Kshs.14,296,029 which was not disclosed in the statement.

The statement of changes in net assets reflects accumulated surplus balance of Kshs.133,862,479 which includes balances of Kshs.110,390,563 and nil balance in respect of recognition of assets and liabilities respectively. However, review Annex 4 of the previous year audited accounts in respect of summary of fixed assets register and Note 14 to the financial statements revealed comparative balances of Kshs.12,022,232 and Kshs.646,660 in respect of total assets and liabilities respectively, resulting to unexplained and unreconciled variances of Kshs. 98,368,331 and Kshs.646,660.

1.3. Property Plant and Equipment

The statement of financial position reflects property, plant and equipment balance of Kshs.7,373,869 and comparative balance of Kshs.9,535,800 and as disclosed in Note 23 to the financial statements. However, review of Annex 1 and 4 to the financial statement

on summary of asset register and prior year audited accounts revealed assets totalling Kshs.12,022,232 respectively resulting to an unexplained and unreconciled variance of Kshs.4,648,363 and Kshs.2,486,432 respectively.

1.4. Statement of Cash Flows

The statement of cash flows reflects payments totaling Kshs.187,663,993 which differs with an amount of Kshs.179,441,954 in the statement of financial performance, resulting to unexplained and unreconciled variances of Kshs.8,222,039 which were not supported by reconciling notes. Further, the statement revealed an amount of Kshs.44,284,638 which differs with an amount of Kshs.42,846,438 in Note 30 to the financial statements in respect of net cash flows from operations, resulting to unexplained and unreconciled variances of Kshs.1,438,200.

In the circumstances, the accuracy and completeness of the balances in the financial statements could not be confirmed.

2.0. Project Management Committees (PMC) Accounts Balances

The statement of financial position reflects cash and cash equivalents balance of Kshs.111,593,984 and comparative balance of Kshs.67,309,346 which includes balances of Kshs.45,034,502 and Kshs.43,190,770 respectively in respect of Project Management Committee balances and as disclosed in Note 19 to the financial statements. However, re-casting the (PMC) bank balances accuracy in respect of Annex 2 to the financial statements and Annex 5 to prior year audited accounts revealed balances of Kshs.30,859,609 and Kshs.28,741,423, resulting to unexplained and unreconciled balance of Kshs.12,331,161 and Kshs.14,449,347 respectively.

In the circumstances, the accuracy and completeness of the Project Management Committee comparative balance of Kshs.43,190,770 could not be confirmed.

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

Emphasis of Matter

1.0. Budgetary Control and Performance

1.1. Budget Performance

The statement of comparison of budgeted and actual amounts reflects a final total income budget of Kshs.304,515,294 and an actual income of Kshs. 255,073,339, resulting in an under-collection of Kshs.49,441,954, representing 16% of the budget. Similarly, the statement reflects expenditure of an amount of Kshs.143,479,355 against an actual

expenditure of Kshs.255,073,339, resulting in an under-utilization of Kshs.111,593,984 or 44% of the budget.

The income shortfall and under-utilization may have negatively affected the Fund's operations and service delivery to the public.

2.0. Project Implementation Status

Review of the Project Implementation Status reports for the financial year ended 30 June, 2025 reveals that fifty-five (55) projects have been funded. thirty-one (31) of these projects worth Kshs.89,360,000 were completed, twelve (12) projects worth Kshs.41,447,919 were on-going.

In the circumstances, the residents of the constituency may not get value for money incurred for the projects not completed.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior year's audit report, 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. Review of the status during audit of the Fund in 2024/2025 revealed that the following six (6) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Unsupported Bursaries to Secondary, Tertiary and Special Schools
2	2023/2024	Budgetary Control and Performance
3	2023/2024	Project Funding
4	2023/2024	Project Implementation Status
5	2023/2024	Unresolved Prior Year Matters
6	2023/2024	Implementation of Recommendations by Legislative Committees and Auditor-General

Other Information

The Constituencies Fund committee is responsible for the Other Information set out on page iii to xxxvii which comprise of Key Constituency Information and Management, Constituencies Fund Committee Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability

Reporting 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 conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Non-compliance with Ethnic Composition of Staff

Review of appointment records held by the National Government Constituencies Development Fund - Bahati Constituency revealed that, out of a total of nine (9) staff members, only seven (7) were not from the dominant ethnic community. This was contrary to Section 7(2) of the National Cohesion and Integration Act which states that no public establishment shall have more than one third of its staff from the same ethnic community.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the 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 for Conclusion

Lack of an Approved Staff Establishment from the NGCDF Board

The National Government County Development Fund - Bahati Constituency did not have an approved staff establishment. This is contrary to the requirements of Section B.2 (1) of the Human Resource Policies and Procedures Manual for the Public Service that states that every Ministry/State Department shall prepare Human Resource Plans to support achievement of goals and objectives in their Strategic plans. The plans shall be based on comprehensive job analysis and shall be reviewed every year to address emerging issues and needs.

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

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 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

10 December, 2025

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

	Note	Period ended June 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,441,954
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	100,000
Total revenue		179,541,954
Expenses		
Employee costs	10	4,476,860
Committee expenses	11	5,663,600
Use of Goods and Services	12	4,245,640
Other Government Units Actual expenditure	13	66,581,691
Other Grants and Transfers Actual expenditure	14	64,512,018
Depreciation and amortization expense	15	54,688
Digital Hubs Actual expenditure	16	-
Total expenses		145,534,496
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		34,007,459

The Constituency financial statements were approved by the NGCDFC on 4.12. 2025 and signed by:



Chairman NG-CDF Committee

Name: SAMUEL WANGUNYU



National Sub-County
Accountant

Name: BEATRICE NDUNGU
ICPAK M/No:24627



Fund Account Manager

Name: BEATRICE BOWEN

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

7. Statement Of Financial Position As At June,2025

	Note	<i>Period as at June 2025</i>	<i>Opening Statement 1st July 2024</i>
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	111,593,984	67,309,346
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	49,441,954	57,663,993
Prepayments	22	53,589	-
Total Current Assets		161,089,527	124,973,339
Non-Current Assets			
Property, Plant and Equipment	23	7,373,869	9,535,800
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		7,373,869	9,535,800
Total Assets (A)		168,463,396	134,509,139
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	1,383,512	-
Lease Liabilities	28	-	-
Gratuity provision	29	1,317,190	646,660
Total Current Liabilities		2,700,702	646,660
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		2,700,702	646,660

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Net Assets (A-B)		165,762,694	133,862,479
Represented by:			
Revaluation Reserves			
Accumulated Surplus		165,762,694	133,862,479
Total Net Assets		165,762,694	133,862,479

The Constituency financial statements set out on pages 2 to 5 approved by NG CDFC on 4TH DEC. 2025 and signed by:



Chairman NG-CDF Committee

Name: SAMUEL WANGUNYU



National Sub-County
Accountant

Name: BEATRICE NDUNGU
ICPAK M/No:24627



Fund Account Manager

Name: BEATRICE BOWEN

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

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
As at 30th June 2024 (cash basis)		23,471,916	23,471,916
Adjustments: (to recognize assets and liabilities)			
Add Assets		110,390,563	110,390,563
Less Liabilities		-	-
As at July 1, 2024		133,862,479	133,862,479
Surplus/(Deficit) For the Period		31,900,215	31,900,215
Revaluation Gain/Loss		-	-
As at 30th June (current year)		165,762,694	165,762,694

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.

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14. Statement Of Cash Flows for The Year Ended 30th June 2025

	Notes	Period ended June 2025 Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		187,663,993
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		100,000
Total Receipts		187,763,993
Payments		
Employee costs		3,806,330
Committee expenses		5,663,600
Use of Goods and Services		4,299,229
Other Government Units Certified Works		65,198,179
Other Grants and Transfers		64,512,018
Digital Hubs Expenses		-
Total Payments		143,479,355
Net Cash Flows from/ (used in) Operating Activities	30	44,284,638
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		44,284,638
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		44,284,638
Cash and cash equivalents at Period Start	19	67,309,346
Cash and cash equivalents at Period End	19	111,593,984

(PSASB has prescribed the direct method of cash flow preparation/ presentation for all entities under the IPSAS accrual basis of accounting.)

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/2025	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers From the NGCDF Board	179,441,954	67,309,346	57,663,993	304,415,294	254,973,339	49,441,954	84%
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income		100,000	-	100,000	100,000	-	
Totals	179,441,954	67,409,346	57,663,993	304,515,294	255,073,339	49,441,954	84%
Expenses							
Employee costs	5,030,100	2,791,774	-	7,821,874	3,806,330	4,015,544	49%
Committee expenses	6,168,000	1,062,461	438,484	7,668,945	5,663,600	2,005,345	74%
Use of Goods and Services	4,951,259	1,573,545	694,396	7,219,200	4,299,229	2,919,971	60%

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Other Government Units Certified Works	62,496,370	47,269,848	34,894,183	144,660,401	65,198,179	79,462,222	45%
Other Grants and Transfers	89,444,716	13,942,688	21,071,930	124,459,334	64,512,018	59,947,316	52%
Digital Hubs Expenses	5,300,000	8,400	315,000	5,623,400	-	5,623,400	0%
Funds Pending Approval**	6,051,510	760,630	250,000	7,062,140	-	7,062,140	0%
Total Expenditure	179,441,954	67,409,346	57,663,993	304,515,294	143,479,355	161,035,938	47%
Surplus for the period	-	-	-	-	111,593,984		

***Funds pending approval are sums not yet approved by the board for utilization and include approved allocations and/or AIA not yet allocated for specific projects.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	161,035,938
Less undisbursed funds receivable from the Board as at period 30 JUNE, 2025	49,441,954
Cash and Cash Equivalents at the end of the 30 th June 2025	111,593,984

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 4.12. 2025 and signed by:

Fund Account Manager

Name: BEATRICE BOWEN

National Sub-County Accountant

Name: BEATRICE NDUNGU
 ICPAK M/No: 24627

Chairman NG-CDF Committee

Name: SAMUEL WANGUNYU

16. Budget Execution by Sectors And Projects For The Year Ended 30th June 2025

Programme/Sub-programme	Original Budget	Adjustments			Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding Disbursements				
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	5,030,100	2,791,774	-	7,821,874	3,806,330	4,015,544	
1.2 Committee allowances	2,248,000	156,840	138,484	2,543,324	1,976,800	566,524	
1.3 Use of goods and services	3,488,000	1,241,339	122,538	4,851,877	3,260,154	1,591,724	
Sub-total	10,766,100	4,189,953	261,022	15,217,075	9,043,284	6,173,792	
2.0 Monitoring and evaluation							
2.1 Capacity building	1,720,000	13,121	-	1,733,121	1,084,500	648,621	
2.2 Committee allowances	2,200,000	892,500	300,000	3,392,500	2,609,800	782,700	
2.3 Use of goods and services	1,463,259	332,206	571,858	2,367,323	1,031,575	1,335,748	
Sub-total	5,383,259	1,237,827	871,858	7,492,944	4,725,875	2,767,069	

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3.0 constituency oversight committee						
3.1 COC Expenses	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
4.0 Emergency						
unutilized	1,444,313	869	271,930	1,717,112	-	1,717,112
BAVUNI SECONDARY SCHOOL	1,600,000	-	-	1,600,000	1,288,115	311,885
CENTRAL PRIMARY SCHOOL	-	1,600,000	-	1,600,000	1,518,500	81,500
JACARANDA PRIMARY SCHOOL	1,600,000	-	-	1,600,000	1,436,682	163,318
LANET UMOJA PRIMARY SCHOOL	1,600,000	-	-	1,600,000	1,600,000	-
MURINGA PRIMARY SCHOOL	-	1,520,000	-	1,520,000	1,396,348	123,652
ST. FRANCIS PRIMARY SCHOOL	1,600,000	-	-	1,600,000	1,600,000	-
ST. JOHNS PRIMARY SCHOOL	1,600,000	-	-	1,600,000	1,600,000	-
TABUGA PRIMARY SCHOOL	-	2,458	-	2,458	-	2,458
DUNDORI PRIMARY SCHOOL	-	1,600,000	-	1,600,000	1,592,680	7,320
Sub-total	9,444,313	4,723,327	271,930	14,439,570	12,032,325	2,407,245
5.0 Bursary and Social Security						
5.1 Primary Schools			-	-		-
5.2 Secondary Schools	28,304,683	596,863		28,901,546	27,406,796	1,494,750
5.3 Tertiary Institutions	30,000,000	951,844		30,951,844	9,581,980	21,369,864

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5.4 special needs	2,500,000			2,500,000	1,310,000	1,190,000
5.5 Education Support Programmes	-	-		-	-	-
5.6 Social Security	1,998,000	2,664,000		4,662,000	2,168,780	2,493,220
Sub-total	62,802,683	4,212,707	-	67,015,390	40,467,556	26,547,834
6.0 Sports						
6.1 sports	-			-		-
Sub-total	-	-	-	-	-	-
7.0 Environment						
ENGOSHURA PRIMARY SCHOOL		-	260,000	260,000	257,000	3,000
HEROES GIRLS HIGH		-	260,000	260,000	244,725	15,275
J.M KARIUKI SECONDARY SCHOOL		-	200,000	200,000	198,273	1,728
KAMORONYO PRIMARY		-	260,000	260,000	259,208	793
KIAMAINA PRIMARY SCHOOL		-	260,000	260,000	244,150	15,850
LANET UMOJA PRIMARY SCHOOL		-	260,000	260,000	256,795	3,205
LIMUKO SECONDARY SCHOOL		-	260,000	260,000	257,150	2,850
MURINGA PRIMARY		-	260,000	260,000	257,150	2,850
MWIRUTI PRIMARY		-	260,000	260,000	260,000	-
NAKURU EAST PRIMARY SCHOOL		-	260,000	260,000	259,190	810
ST. PETER ENGOSHURA PRIMARY SCHOOL		-	260,000	260,000	259,140	860
BAHATI PCEA PRIMARY SCHOOL	300,000	-	-	300,000	-	300,000

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ITHAGANI PRIMARY SCHOOL	300,000	-	-	300,000	-	300,000
KIRIMA POLICE POST	300,000	-	-	300,000	-	300,000
LANET SECONDARY SCHOOL	300,000	-	-	300,000	-	300,000
LIMUKO PRIMARY SCHOOL	300,000	-	-	300,000	-	300,000
MERERONI PRIMARY SCHOOL	300,000	-	-	300,000	-	300,000
NYATHUNA PRIMARY SCHOOL	300,000	-	-	300,000	-	300,000
RURII PRIMARY SCHOOL	300,000	-	-	300,000	-	300,000
ST. FRANCIS BAHATI PRIMARY SCHOOL	300,000	-	-	300,000	-	300,000
WANYORORO PRIMARY SCHOOL	300,000	-	-	300,000	-	300,000
Sub-total	3,000,000	-	2,800,000	5,800,000	2,752,780	3,047,220
8.0 Primary Schools Projects						
BAHATI PCEA PRIMARY SCHOOL		3,057		3,057	-	3,057
BARAKA PRIMARY SCHOOL		3,000,009		3,000,009	2,998,893	1,116
BAVUNI PRIMARY SCHOOL		71,595		71,595	47,257	24,338
ENGOSHURA PRIMARY SCHOOL		261,916		261,916	-	261,916
GIACHONGE PRIMARY SCHOOL		41,200		41,200	-	41,200
ITHAGANI PRIMARY SCHOOL		7,006		7,006	4,500	2,506
JACARANDA PRIMARY SCHOOL		100,829		100,829	52,963	47,867
KAGOTO PRIMARY SCHOOL		367		367	-	367
KAMORONYO PRIMARY		492,453		492,453	492,442	12

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KEDURUMU PRIMARY SCHOOL		681		681	-	681
KIAMAINA PRIMARY SCHOOL		6,128,931	5,000,000	11,128,931	4,859,215	6,269,716
KIANDA PRIMARY SCHOOL		22,908		22,908	-	22,908
KIMANI NGUNJIRI PRIMARY SCHOOL		46,527	2,600,000	2,646,527	2,605,373	41,155
LANET UMOJA PRIMARY SCHOOL		346,379		346,379	310,238	36,142
LANET UMOJA PRIMARY SCHOOL		3,146,190	302,183	3,448,373	2,978,002	470,371
MENENGAI HILL PRIMARY SCHOOL		2,600,658		2,600,658	2,581,948	18,710
MENENGAI HILL PRIMARY SCHOOL		-		-	-	-
MIKEU PRIMARY SCHOOL		788,290	14,300,000	15,088,290	13,068,031	2,020,258
MUGWATHI PRIMARY SCHOOL		29,589		29,589	-	29,589
MURINGA PRIMARY SCHOOL		3,003,290		3,003,290	2,885,001	118,289
MURIUNDU PRIMARY SCHOOL		1,200,234		1,200,234	1,194,251	5,982
MURUNGARU PRIMARY SCHOOL		6,799		6,799	5,965	834
MURUNGARU PRIMARY SCHOOL		292,000		292,000	292,000	-
NAKURU WORKERS PRIMARY SCHOOL		-	2,600,000	2,600,000	2,339,514	260,486
NDIMU PRIMARY SCHOOL		2,592,938	700,000	3,292,938	2,514,190	778,748
NDIMU PRIMARY SCHOOL		-		-	-	-
NYATHUNA PRIMARY SCHOOL		19,519		19,519	-	19,519
OSEMBO PRIMARY SCHOOL		604,650		604,650	600,000	4,650

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OUR LADY OF FATIMA PRIMARY SCHOOL		379		379	-	379
OUR LADY OF MERCY PRIMARY SCHOOL		3,334,160		3,334,160	2,997,500	336,660
RURII PRIMARY SCHOOL		-	2,600,000	2,600,000	2,156,852	443,148
ST. JOHNS PRIMARY SCHOOL		148,436		148,436	-	148,436
ST. LWANGA PRIMARY SCHOOL		7,000,000	3,000,000	10,000,000	9,745,734	254,266
ST. PETER ENGOSHURA PRIMARY SCHOOL		-	292,000	292,000	287,732	4,268
UMOJA PRIMARY SCHOOL		-		-	-	-
WANYORORO PRIMARY SCHOOL		346,379		346,379	292,000	54,379
WANYORORO PRIMARY SCHOOL		3,000,000		3,000,000	2,238,271	761,729
ST. FRANCIS PRIMARY SCHOOL	4,000,000			4,000,000		4,000,000
TABUGA PRIMARY SCHOOL	6,000,000			6,000,000		6,000,000
ITHAGANI PRIMARY SCHOOL	3,000,000			3,000,000		3,000,000
KIAMAINA PRIMARY SCHOOL	23,996,370			23,996,370		23,996,370
MENENGAI HILL PRIMARY SCHOOL	4,000,000			4,000,000		4,000,000
MURINGA PRIMARY SCHOOL	1,000,000			1,000,000		1,000,000
MURUNGARU PRIMARY SCHOOL	3,000,000			3,000,000		3,000,000
NDIMU PRIMARY SCHOOL	3,000,000			3,000,000		3,000,000
OSEMBO PRIMARY SCHOOL	4,200,000			4,200,000		4,200,000
ST. LWANGA PRIMARY SCHOOL	10,300,000			10,300,000		10,300,000

National Government Constituencies Development Fund (NGCDF)

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Sub-total	62,496,370	38,637,368	31,394,183	132,527,921	57,547,871	74,980,050
9.0 Secondary Schools Projects (List all the Projects)						-
BAHATI GIRLS SECONDARY SCHOOL		2,681		2,681	-	2,681
BAVUNI SECONDARY SCHOOL		515,313		515,313	-	515,313
BISHOP DONOVAN SECONDARY SCHOOL		669		669	-	669
HEROES GIRLS HIGH		1,200		1,200	-	1,200
HEROES GIRLS HIGH SCHOOL		3,000,000	1,500,000	4,500,000	3,580,801	919,199
J.M KARIUKI SECONDARY SCHOOL		1,889		1,889	-	1,889
JOMO KENYATTA GIRLS SECONDARY SCHOOL		10,410		10,410	8,104	2,306
KIAMAINA SECONDARY SCHOOL		168,591		168,591	-	168,591
LANET SECONDARY SCHOOL		-	2,000,000	2,000,000	2,000,000	-
LIMUKO SECONDARY SCHOOL		3,580,956		3,580,956	823,523	2,757,433
MURUNGARU SECONDARY SCHOOL		368		368	-	368
MURUNYU SECONDARY SCHOOL		49,368		49,368	-	49,368
ST. ANTHONY ENGOSHURA SECONDARY SCHOOL		519		519	-	519
ST. JOSEPHS KARI SECONDARY SCHOOL		1,093		1,093	-	1,093
Sub-total	-	7,333,055	3,500,000	10,833,055	6,412,428	4,420,627
10.0 Tertiary institutions Projects (List all the Projects)						

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HEROES TECHNICAL TRAINING	-	1,299,425		1,299,425	1,237,880	61,545
Sub-total	-	1,299,425	-	1,299,425	1,237,880	61,545
11.0 Security Projects						
BAHATI DCC HEADQUATER		-	15,000,000	15,000,000		15,000,000
BAHATI POLICE STATION		2,782		2,782	-	2,782
GITHIRO POLICE STATION	5,800,000	1,482,000		7,282,000	4,403,912	2,878,088
KABATINI ASST. CHIEFS OFFICE		26,542		26,542	-	26,542
KIAMAINA ASST. CHIEFS OFFICE		3,204		3,204	-	3,204
KIAMAINA ICT CENTRE MULTIPURPOSES HALL		2,870		2,870	-	2,870
KIAMAINA POLICE POST		346,905		346,905	212,000	134,905
KIAMAINA POLICE POST		160,000		160,000	145,500	14,500
KIRIMA TOP POLICE STATION		-	3,000,000	3,000,000	2,862,255	137,745
LANET POLICE STATION		39,309		39,309	-	39,309
LANET POLICE STATION		2,700,000		2,700,000	1,635,690	1,064,310
MURUNYU POLICE POST		237,273		237,273	-	237,273
NDEGE NDIMU POLICE POST		4,785		4,785	-	4,785
NYONJORO ASST. CHIEFS OFFICE		985		985	-	985
BAHATI CHIEFS OFFICE	500,000			500,000	-	500,000
BIBIRION CHIEFS OFFICE	2,800,000			2,800,000	-	2,800,000
KABATINI ASST. CHIEFS OFFICE	150,000			150,000	-	150,000

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DUNDORI CHIEFS OFFICE	150,000			150,000	-	150,000
GITHIORO CHIEFS OFFICE	150,000			150,000	-	150,000
GITUAMBA ASSISTANT CHIEFS OFFICE	150,000			150,000	-	150,000
KAGOTO CHIEFS OFFICE	472,209			472,209	-	472,209
KARUNGA CHIEFS OFFICE	150,000			150,000	-	150,000
KIAMUNYEKI CHIEFS OFFICE	175,510			175,510	-	175,510
KIRIMA TOP POLICE STATION	550,000			550,000	-	550,000
LANET UMOJA ASSISTANT CHIEFS OFFICE	200,000			200,000	-	200,000
MERERONI CHIEFS OFFICE	150,000			150,000	-	150,000
NYONJORO ASST. CHIEFS OFFICE	150,000			150,000	-	150,000
RURII ASSISTANT CHIEFS OFFICE	150,000			150,000	-	150,000
THAYU CHIEFS OFFICE	150,000			150,000	-	150,000
WANYORORO B ASSISTANT CHIEFS OFFICE	150,000			150,000	-	150,000
BIBIRION CHIEFS OFFICE	2,200,000			2,200,000	-	2,200,000
Sub-total	14,197,719		5,006,655	18,000,000	37,204,374	9,259,357
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)	-	-	250,000	250,000	-	250,000
12.2 Purchase of furniture and fittings	-			-		-
12.2 Construction of CDF office	-	-		-		-

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Sub-total	-	-	250,000	250,000	-	250,000
13.0 Others						
Sub County Education Office - Bahati sub county education office	-		315,000	315,000	-	315,000
vocational rehabilitation centre	-			-	-	-
bahati NG-CDF strategic plan	-	8,400		8,400	-	8,400
BAHATI DIGITAL HUB	2,800,000			2,800,000	-	2,800,000
KIAMAINA DIGITAL HUB	2,500,000			2,500,000	-	2,500,000
Sub-total	5,300,000	8,400	315,000	5,623,400	-	5,623,400
Funds pending approval**				-		-
unapproved projects	6,051,510			6,051,510	-	6,051,510
PMC savings	-	596,630		596,630	-	596,630
AiA	-	164,000		164,000	-	164,000
Sub-total	6,051,510	760,630	-	6,812,140	-	6,812,140
Total	179,441,954	67,409,346	57,663,993	304,515,294	143,479,355	161,035,938

(NB: This statement is a disclosure statement indicating the utilization in the same format as the entity's budgets which are program-based. This statement totals should tie to the totals of the Statement of Comparison of Budget and Actual Amounts)

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 bahati Constituency principal activity is implementation of the NG CDF funded projects.

2. Statement of Compliance and Basis of Preparation

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

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

3. Adoption of New and Revised Standards

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

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

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

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

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	<p>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>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47: Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>Not applicable</i></p>
<p>IPSAS 48: Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>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</p>

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

iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption, and impact on the entity's financial statements.)*

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.

6. Transfers from the NGCDF Board

Description	Period ended June 2025
NGCDFB Transfers (Allocation for the FY)	179,441,954
TOTAL	179,441,954

7. Transfers from domestic and foreign partners

Description	Period ended June 2025
	Kshs
Grants	-
Total	-

8. Finance income

Description	Period ended June 2025
	Kshs
Interest Income on Bank Deposits	-
Total	-

(Provide a brief explanation for this revenue)

9. Miscellaneous income

Description	Period ended June 2025
	Kshs
Rental Income	-
Income from sale of tenders	100,000
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere (specify)	-
Total	100,000

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.

(include provisions applicable for your organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

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n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

Retirement benefit plans

The *Entity* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

m) Foreign currency transactions

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

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 recognizes a social benefit as an expense for the social benefit scheme at the same time that it recognizes a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

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

k) Contingent assets

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

l) Employee benefits

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

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.

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

d) Leases

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

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

e) Intangible assets

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

b) Budget information

The original budget was approved by Parliament on 30th June 2025 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.

9. Employees cost

Description	Period ended June 2025
	KShs
NG-CDFC Basic staff salaries	2,568,500
Personal allowances paid as part of salary	-
House Allowance	471,000
Transport Allowance	378,000
Leave allowance	66,000
Gratuity to contractual employees	744,930
Employer Contributions Compulsory national social security schemes	194,250
Employer Contributions Compulsory Housing levy	48,780
Employer contributions to National Industrial Training Authority	5,400
Other Specify (casual & intership)	-
Total	4,476,860

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10. Committee Expenses

Description	<i>Period ended June 2025</i>
	Kshs
Sitting allowance	4,647,800
Other Committee expenses	1,015,800
Total	5,663,600

11. Use of Goods and services

Description	<i>Period ended June 2025</i>
	Kshs
Utilities, supplies and services	87,509
Communication, supplies and services	937,423
Domestic travel and subsistence	-
Printing, advertising and information supplies & services	30,000
Office Rent	-
Training expenses	7,500
Hospitality supplies and services	371,099
Insurance costs	277,936
Specialized materials and services	-
Office and general supplies and services	1,118,498
Fuel, oil & lubricants	714,780
Bank Charges	87,859
Routine maintenance – vehicles and other transport equipment	573,036
Routine maintenance – other assets	40,000
Strategic plan expenses	-
Other operating expenses	-
Total	4,245,640

12. Other Government Units Actual expenditure

Description	Period ended June 2025
	Kshs
Primary Schools Actual expenditure	58,613,264
Secondary Schools Actual Expenditure	6,730,547
Tertiary Institutions Actual Expenditure	1,237,880
Total	66,581,691

13. Other Grants and transfers Actual expenditure

Description	Period ended June 2025
	Kshs
Bursary – secondary schools	27,406,796
Bursary – tertiary institutions	9,581,980
Bursary – special schools	1,310,000
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	2,168,780
Security projects Actual Expenditure	9,259,357
Climate change mitigation projects	2,752,780
Emergency projects Actual Expenditure	12,032,325
Roads projects	-
Others specify	-
Total	64,512,018

14. Depreciation and Amortization Expenses

Description	Period ended June 2025
	Kshs
Property Plant and Equipment	54,688
Intangible Assets	-
Total	54,688

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15. Digital Hubs Expenses

Description	Period ended June 2025
	Kshs
Construction/ renovation/Actual Expenditure	-
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (<i>specify</i>)	-
Total	-

16. Gain/loss on Sale of Assets

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

17. Impairment Loss

Description	Period ended June 2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

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18. Cash and Cash Equivalents

Name Of Bank and Account No.	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Operations account)</i>	65,242,291	23,471,916
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit account)</i>	1,317,190	646,660
<i>Name of Bank, account No. (PMC's account)</i>	45,034,502	43,190,770
Total	111,593,984	67,309,346
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

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19.Receivables from Exchange Transactions

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

Ageing Analysis for Receivables

Description	Period ended June 2025		Opening Statement	
	Current FY	% of the total	1st July 20XX Opening Balance	% of the total
Less than 1 year	-		-	
Between 1- 2 years	-		-	
Between 2-3 years	-		-	
Over 3 years	-		-	
Total (a+b)	-		-	

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21. Receivables from Non-Exchange Transactions

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Transfers from NGCDFB	49,441,954	57,663,993
Outstanding imprest	-	-
Total	49,441,954	57,663,993

22. Prepayments

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	53,589	-
Prepaid Electricity Costs	-	-
Other Prepayments (<i>Specify</i>)	-	-
Total	53,589	-

23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Service concession assets	Total
Depreciation Rate		10%	0.25	20%	0.13	30.00%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	1,999,999	6,350,000.00	-	2,301,357.00	1,370,876	-	-	12,022,232
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As At 30th Jun 2025	-	1,999,999	6,350,000.00	-	2,301,357.00	1,370,876	-	-	12,022,232
Depreciation And Impairment									
Opening bal accumulated depreciation 1st July 2024	-	200,000	1,587,500	-	287,670	411,263	-	-	2,486,432
Depreciation	-	180,000	1,190,625.00	-	503,421.84	287,884	-	-	2,161,931
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At 30th Jun 2025	-	380,000	2,778,125	-	791,091	699,147	-	-	4,648,363
Net Book Values									
Opening Bal as at 1st July 2024	-	1,799,999	4,762,500.00	-	2,013,687.38	959,613	-	-	9,535,800
As At 30th June 2025	-	1,619,999	3,571,875.00	-	1,510,265.53	671,729	-	-	7,373,869

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

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	1,999,999	380,000	1,619,999.19
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	6,350,000	2,778,125	3,571,875.00
Computers And Related Equipment	1,370,876	699,147	671,729.24
Office Equipment, Furniture, And Fittings	2,301,357	791,091	1,510,265.53
Total	12,022,232	4,648,363	7,373,868.96

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

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

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24. Intangible Assets

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Cost		
Opening balance at the beginning of the Period	-	-
Additions	-	-
Disposal	-	-
At end of the Period	-	-
Additions—internal development	-	-
Disposal	-	-
At end of the Period	-	-
Amortization and impairment		
At beginning of the Period	-	-
Amortization	-	-
At end of the Period	-	-
Impairment loss	-	-
At end of the Period	-	-
NBV	-	-

25. Right-of use assets

Description	<i>Buildings</i>	Motor vehicles	<i>Plant and equipment</i>	<i>Total</i>
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at 30 June 2025	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at 30 June 2025	-	-	-	-
Carrying Amount				
As at 30 June 2025	=	=	=	=

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26. Trade and Other Payables

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Trade payables	-	-
Employee payables	-	-
Other payables	-	-
Total trade and other payables	-	-

Aging analysis: (Trade and other payables)	Current FY	% of the Total	1st July	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

27. Third-Party deposits

	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Retention as at start of the period (A)	-	-
Retention held during the period (B)	1,671,580	-
Retention paid during the period (C)	288,068	-
Closing Retention as at period xx, D= A+B-C	1,383,512	-

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Retentions aging analysis.

	<i>Period ended June 2025</i>	<i>% of the total</i>	<i>Opening Statement 1st July 2024</i>	<i>% of the total</i>
Less than 1 year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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

28. Lease Liabilities

Description	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Balance at the beginning of the period	-	-
Discount interest on lease liability	-	-
Paid during the period	-	-
At end of the period	-	-

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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	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Gratuity at the beginning of the period (A)	646,660	
Gratuity held during the period (B)	744,930	646,660
Gratuity paid during the period (C)	74,400	
Total Gratuity provision as at period xx D=(A+B-C)	1,317,190	646,660

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Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	34,007,459
Adjusted for:	
Depreciation	54,688
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	(8,168,450)
Changes in deferred income	-
Changes in Third party deposits	(670,530)
Changes in gratuity provision	-
Changes in payments received in advance	-
Net cash flow from operating activities	42,846,438

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

Financial Risk Management

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

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i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June FY 2024/2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	49,441,955	49,441,955	-	-
Bank balances	111,593,984	111,593,984	-	-
Total	161,035,939	161,035,939	-	-
As at 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	57,663,993	57,663,993	-	-
Bank balances	67,309,346	67,309,346	-	-
Total	124,973,339	124,973,339	-	-

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

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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 recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from xxx. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	-	-
Total	-	-	-	-
As at 30th June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

iii) Market risk

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

a) Foreign currency risk

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

b) Interest rate risk

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

Management of interest rate risk

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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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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:

- 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.

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

iv) Capital Risk Management

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

Description	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash and Bank Balances	-	-
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	-	-

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30. Related Party Disclosures

	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,976,000	1,788,200
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	187,663,993	188,087,603
Total	189,639,993	189,875,803

31. Segment Information

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

32. 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	-	-

Contingent Liabilities

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

33. Capital Commitments

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

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

34. Events after the Reporting Period

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

35. Ultimate And Holding Entity

The Bahati 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.

36. Currency

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

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18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost balance brought forward (Kshs)	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical Cost (Kshs) At Year/period End
Land	1,999,999			1,999,999
Buildings and structures	-			-
Transport equipment	6,350,000			6,350,000
Office equipment, furniture, and fittings	2,301,357			2,301,357
ICT Equipment and Other ICT Assets	1,370,876			1,370,876
Other Machinery and Equipment				-
Intangible assets				
Total	12,022,232			12,022,232

COUNTY	CONSTITUENCY	ASSET NAME/DESCRIPTION	CATEGOR Y NAME	LOCATION	PURCHASE DATE	COST	GENERAL DESCRIPTION	PURCHASE YEAR
NAKURU	BAHATI	EXECUTIVE OFFICE TABLE	FURNITUR E & FITTINGS	FAMS OFFICE	28/03/2014	24,000.0 0	GOOD CONDITION AND IN USE	2013/2014
NAKURU	BAHATI	3 SEATER CHAIRS - LINK CHAIR	FURNITUR E & FITTINGS (2PCS)	RECEPTION	28/03/2014	52,000.0 0	GOOD CONDITION AND IN USE	2013/2014

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NAKURU	BAHATI	VISITORS CHAIR FABRIC blue WITHOUT ARMS	FURNITUR E & FITTINGS	RECEPTION	28/03/2014	25,000.0 0	GOOD CONDITION AND IN USE	2013/2014
NAKURU	BAHATI	EXECUTIVE CHAIRS LEATHER	FURNITUR E & FITTINGS	FAMS OFFICE	28/03/2014	12,000.0 0	GOOD CONDITION AND IN USE	2013/2014
NAKURU	BAHATI	CONFERENCE TABLE 2.4 M	FURNITUR E & FITTINGS	BOARDROOM	28/03/2014	28,000.0 0	GOOD CONDITION AND IN USE	2013/2014
NAKURU	BAHATI	VISTORS CHAIR IN FABRIC	FURNITUR E & FITTINGS	RECEPTION	28/03/2014	14,450.0 0	GOOD CONDITION AND IN USE	2013/2014
NAKURU	BAHATI	LAND ROVER DEFENDER HD STATION WAGON 4*4 ENGINE	MOTOR VEHICLE	KIAMAINA	28/4/2014	6,350,00 0.00	GOOD CONDITION AND IN USE	2013/2014
NAKURU	BAHATI	CATARINA CHAIR WITH ARMS	FURNITUR E & FITTINGS	RECEPTION	28/03/2014	3,800.00	GOOD CONDITION AND IN USE	2013/2014
NAKURU	BAHATI	EXECUTIVE CHAIRS	FURNITUR E & FITTINGS	CLERK OF WORKS OFFICE, RECORDS OFFICE,	20/05/2015	176,812. 00	GOOD CONDITION AND IN USE	2014/2015
NAKURU	BAHATI	CABINET	FURNITUR E & FITTINGS	FAMS OFFICE	20/05/2015	24,935.0 0	GOOD CONDITION AND IN USE	2014/2015
NAKURU	BAHATI	BOARD ROOM CHAIRS	FURNITUR E & FITTINGS	BOARDROOM	20/05/2015	62,920.0 0	GOOD CONDITION AND IN USE	2014/2015
NAKURU	BAHATI	BOOKSHELF	FURNITUR E & FITTINGS	RECORDS OFFICE, ACCOUN TS OFFICE	20/05/2015	29,950.0 0	GOOD CONDITION AND IN USE	2014/2015

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NAKURU	BAHATI	OFFICE CHAIRS	FURNITURE & FITTINGS	ACCOUNTS OFFICE, CLERK OF WORKS OFFICE, SECRETARYS OFFICE, RECORDS OFFICE	20/05/2015	38,950.00	GOOD CONDITION AND IN USE	2014/2015
NAKURU	BAHATI	OFFICE TABLE	FURNITURE & FITTINGS	ACCOUNTS OFFICE, CLERK OF WORKS OFFICE, SECRETARYS OFFICE, RECORDS OFFICE	20/05/2015	49,940.00	GOOD CONDITION AND IN USE	2014/2015
NAKURU	BAHATI	DESKTOP COMPUTER 4PC	ICT EQUIPMENT	ACCOUNTS OFFICE, CLERK OF WORKS OFFICE, SECRETARYS OFFICE,	2013/2014	96,000.00	GOOD CONDITION AND IN USE	2013/2014
NAKURU	BAHATI	KYOCERA 3 IN ONE COPIER	ICT EQUIPMENT	CLERK OF WORKS OFFICE, RECORDS OFFICE,	2013/2014	160,000.00	GOOD CONDITION AND IN USE	2013/2014
NAKURU	BAHATI	HQ DUAL CORE 3.0GHZ/2GBRAM 500GB KEYBOARD&MOUSE	ICT EQUIPMENT	CLERK OF WORKS OFFICE, RECORDS OFFICE,	2015/2016	55,656.00	GOOD CONDITION AND IN USE	2015/2016
NAKURU	BAHATI	LASER JET 100 COLOUR MFP PRINTER	ICT EQUIPMENT	RECORDS OFFICE	2015/2016	56,550.00	GOOD CONDITION AND IN USE	2015/2016

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NAKURU	BAHATI	CDF BUILDING(OFFICE)	BUILDING & LAND TITLE DEED NO. BAHATI/BAHATI BLOCK 1/2162	MAILI KUMI	2007/2008	1,999,999.00	GOOD CONDITION AND IN USE	2007/2008
NAKURU	BAHATI	HEAVY DUTY 100 SEATER TENT A	FURNITURE & FITTINGS	STORE	2017/2018	135,000.00	GOOD CONDITION AND IN USE	2017/2018
NAKURU	BAHATI	170 KENPOLYSEATS	FURNITURE & FITTINGS	STORE	2017/2019	164,500.00	GOOD CONDITION AND IN USE	2017/2019
NAKURU	BAHATI	NIKON D5300 DIGITAL CAMERA 1855MMLENS, MEMORY CARD 16GB	CAMERA	COMMUNICATION SOFFICE	2017/2018	75,000.00	GOOD CONDITION AND IN USE	2017/2018
NAKURU	BAHATI	GADGET BAG	CAMERA ACCESSORIES	COMMUNICATION SOFFICE	2017/2018	9,000.00	GOOD CONDITION AND IN USE	2017/2018
NAKURU	BAHATI	TRIPOD STAND	CAMERA ACCESSORIES	COMMUNICATION SOFFICE	2017/2018	16,800.00	GOOD CONDITION AND IN USE	2017/2018
NAKURU	BAHATI	EXECUTIVE OFFICE TABLE	FURNITURE & FITTINGS	FAMS OFFICE	2018/2019	105,000.00	GOOD CONDITION AND IN USE	2018/2019
NAKURU	BAHATI	HP-290GI13-COMPLETE	ICT EQUIPMENT	ACCOUNTS OFFICE, CLERK OF WORKS OFFICE, SECRETARY'S OFFICE	2018/2019	71,670.00	GOOD CONDITION AND IN USE	2018/2019
NAKURU	BAHATI	HP LASERJET MFP FDW	ICT EQUIPMENT	ACCOUNTS OFFICE	2018/2019	71,620.00	GOOD CONDITION AND IN USE	2018/2019
NAKURU	BAHATI	KYOCERA ECOSY M204 ODN	ICT EQUIPMENT	CLERK OF WORKS OFFICE	2018/2019	107,880.00	GOOD CONDITION AND IN USE	2018/2019

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NAKURU	BAHATI	EPSON PROJECTOR	ICT EQUIPMENTS	SECRETARYS OFFICE	2018/2019	55,000.00	GOOD CONDITION AND IN USE	2018/2019
NAKURU	BAHATI	PUBLIC ADDRESS SYSTEM (MIXER)	OFFICE EQUIPMENTS	STORE	2018/2019	33,000.00	GOOD CONDITION AND IN USE	2018/2019
NAKURU	BAHATI	PUBLIC ADDRESS SYSTEM (SPEAKERS)	OFFICE EQUIPMENTS	STORE	2018/2019	45,000.00	GOOD CONDITION AND IN USE	2018/2019
NAKURU	BAHATI	PUBLIC ADDRESS SYSTEM (MICROPHONE)	OFFICE EQUIPMENTS	STORE	2018/2019	28,000.00	GOOD CONDITION AND IN USE	2020/2021
NAKURU	BAHATI	BOARDROOM TABLES/CONFERENCE TABLE	OFFICE EQUIPMENTS	BOARDROOM	2019/2020	200,000.00	GOOD CONDITION AND IN USE	2019/2020
NAKURU	BAHATI	BOARDROOM CHAIRS	OFFICE EQUIPMENTS	BOARDROOM	2019/2020	15,000.00	GOOD CONDITION AND IN USE	2019/2020
NAKURU	BAHATI	OFFICE CABINET	OFFICE EQUIPMENTS	FAMS OFFICE	2019/2020	50,000.00	GOOD CONDITION AND IN USE	2019/2020
NAKURU	BAHATI	CONFERENCE TABLES(2PCS)	OFFICE EQUIPMENTS	BOARDROOM	2020/2021	204,000.00	GOOD CONDITION AND IN USE	2020/2021
NAKURU	BAHATI	EXECUTIVE CHAIR	OFFICE EQUIPMENTS	FAMS OFFICE	2020/2021	38,000.00	GOOD CONDITION AND IN USE	2020/2021
NAKURU	BAHATI	BOARDROOM CHAIRS(20PCS)	OFFICE EQUIPMENTS	BOARDROOM	2020/2021	110,000.00	GOOD CONDITION AND IN USE	2020/2021
NAKURU	BAHATI	BOOK SHELF(3PCS)	OFFICE EQUIPMENTS	ACCOUNTS OFFICE CLERK OF WORKS OFFICE, SECRETARYS OFFICE	2020/2021	105,000.00	GOOD CONDITION AND IN USE	2020/2021

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NAKURU	BAHATI	COMPUTER 4GB, RAM500GB (3pc) LENOVO	OFFICE EQUIPMEN TS	RECORDS OFFICE, CLERK OF WORKS OFFICE	2021/2022	240,000. 00	GOOD CONDITION AND IN USE	2021/2022
NAKURU	BAHATI	OFFICE ARMED CHAIRS(3PCS)	OFFICE EQUIPMEN TS	RECORDS OFFICE, CLERK OF WORKS OFFICE, ACCOUN TS OFFICE	2021/2022	51,600.0 0	GOOD CONDITION AND IN USE	2021/2022
NAKURU	BAHATI	LOCKABLE OFFICE CABINET (3PCS)	OFFICE EQUIPMEN TS	RECORDS OFFICE, CLERK OF WORKS OFFICE, ACCOUN TS OFFICE	2021/2022	127,500. 00	GOOD CONDITION AND IN USE	2021/2022
NAKURU	BAHATI	LOCKABLE OFFICE CABINET	OFFICE EQUIPMEN TS	FAMS OFFICE	2021/2022	78,000.0 0	GOOD CONDITION AND IN USE	2021/2022
NAKURU	BAHATI	FRONT OFFICE DESK	OFFICE EQUIPMEN TS	SECRETARYS OFFICE	2022/2023	75,000.0 0	GOOD CONDITION AND IN USE	2022/2023
NAKURU	BAHATI	WAITING SOFA 3 SEATER	OFFICE EQUIPMEN TS	FAMS OFFICE	3/1/2024	80,000.0 0	GOOD CONDITION AND IN USE	2023/2024
NAKURU	BAHATI	COFFEE TABLE	OFFICE EQUIPMEN TS	FAMS OFFICE	3/1/2024	40,000.0 0	GOOD CONDITION AND IN USE	2023/2024
NAKURU	BAHATI	KONICA PHOTOCOPYING MACHINE	OFFICE EQUIPMEN TS	SECRETARYS OFFICE	3/1/2024	200,000. 00	GOOD CONDITION AND IN USE	2023/2024
NAKURU	BAHATI	PAPER SHREDDER	OFFICE EQUIPMEN TS	FAMS OFFICE	3/1/2024	30,000.0 0	GOOD CONDITION AND IN USE	2023/2024
NAKURU	BAHATI	15 BOARDROOM CHAIRS	OFFICE EQUIPMEN TS	BOARDROOM	3/1/2024	150,000. 00	GOOD CONDITION AND IN USE	2023/2024

NAKURU	BAHATI	CANON PIXMA G3411 THREE IN ONE	OFFICE EQUIPMENTS	COMMUNICATION SOFFICE	2021/2022	49,700.00	GOOD CONDITION AND IN USE	2023/2024
		TOTAL				12,022,232.00		

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

Name of the Project/Account Name	Bank Name and Branch	ACCOUNT NUMBER	Bank Balance Current period	Opening Statement July 2024
BAHATI GIRLS SECONDARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130278999033	2,680.50	2,680.50
BAHATI PCEA PRIMARY	EQUITY GATE HSE BRANCH-NKR	130284360981	3057.24	6083.79
BAHATI POLICE STATION	EQUITY GATE HSE BRANCH-NKR	130278990903	2,781.50	2,781.50
BARAKA PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	310278883526	1,115.70	0
BAVUNI PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130282017060	24,337.60	24,337
BAVUNI SECONDARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130278997613	827,197.50	515,197.50
BISHOP EDWARD DONOVAN SECONDARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130279889141	669	669

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CENTRAL PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130285514744	81,500	0
DUNDORI PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130285481236	7,319.70	1,600,000.00
ENGOSHURA PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130279113235	264,916.15	261,916.15
GIACHONGE PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130280149988	41,199.50	41,199.50
GITHIORO POLICE STATION	EQUITY GATE HSE BRANCH-NKR	130284336263	78,087.90	4,482,000.00
HEOES TVC	EQUITY GATE HSE BRANCH-NKR	130285318961	61,545.00	1,299,425.00
HEROES GIRLS HIGH SCHOOL	EQUITY GATE HSE BRANCH-NKR	130285443003	935,674.00	1,200.00
ITHAGANI PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130282039165	2,506.25	7,006.25
J.M KARIUKI MEMORIAL SECONDARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130279135031	3,616.50	1,889.00
JACARANDA PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130282363889	211,184.76	100,829.00
JOMO KENYATTA GIRLS HIGH SCHOOL	EQUITY GATE HSE BRANCH-NKR	130277442690	2,306.00	10,410.00
KABATINI ASST. CHIEF OFFICE	EQUITY GATE HSE BRANCH-NKR	130282513215	26,542.25	26,542.25
KAGOTO PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130278997183	366.7	366.7
KAMORONYO PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	1300285283058	804.3	492,453.30
KEDURUM PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130280899598	681	681
KIAMAINA ACC OFFICES ICT CENTRE	EQUITY GATE HSE BRANCH-NKR	1300278990270	2,869.60	2,869.60
KIAMAINA ASST. CHIEFS OFFICE	EQUITY GATE HSE BRANCH-NKR	130282421150	3,204.00	3,204.00
KIAMAINA POLICE POST	EQUITY GATE HSE BRANCH-NKR	130284506004	149,405.32	346,905.32
KIAMAINA PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130279689097	17,285,565.50	6,128,930.50
KIAMAINA SECONDARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130284424482	168,591.00	168,591.00
KIANDA PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130282404257	22,908.00	22,909.00
KIMANI NGUNJIRI KIRIMA PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130279333439	41,154.80	2,605,312.5

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KIRIMA POLICE STATION	EQUITY GATE HSE BRANCH-NKR	1300285711630	137,745.00	
LANET POLICE STATION	EQUITY GATE HSE BRANCH-NKR	130279758483	39,308.85	39,308.85
LANET UMOJA PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130278994430	509,717.52	346,379.12
LIMUKO SECONDARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130278973138	2,760,282.83	3,580,955.83
MENENGAI HILL PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130279896808	2,018,709.5	2,600,657.5
MIKEU PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130278886721	2,020,258.39	788,289.73
MUGWATHI PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130280852243	29,589.00	29,589.00
MURINGA PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130279006318	244,790.95	3,290.00
MURIUNDU PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	310278992988	5,982.23	1,200,233.59
MURUNGARU PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130282352861	2,000,834.15	6,799.15
MURUNGARU SECONDARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130279892731	367.5	367.5
MURUNYU POLICE POST	EQUITY GATE HSE BRANCH-NKR	130284336273	237,273.00	237,273.1
MURUNYU SECONDARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130279893229	49,368.00	49,368.00
NAKURU WORKERS PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	1300285939526	260,486.00	0
NDEGE NDIMU POLICE POST	EQUITY GATE HSE BRANCH-NKR	130279793771	4,785.00	4,785.00
NDIMU PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	310282046571	778,748.00	938.05
NYATHUNA PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130278967338	19,519.00	19,159.00
NYONJORO ASST. CHIEFS OFFICE	EQUITY GATE HSE BRANCH-NKR	130280855524	985.00	985.00
OSEMBO PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130278865946	2,004,650.00	96.10
OUR LADY OF FATIMA PRIMARY	EQUITY GATE HSE BRANCH-NKR	130279784850	379.00	379.1
OUR LADY OF MERCY PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130279703427	628,660.00	3,003,480.99
RURII PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130285501997	443,148.00	0

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, Management is in breach of the law.			
4.7 BUDGET CONTROL AND PERFORMANCE	The statement of comparison of budget and actual amounts reflects final total income budget and actual on comparable basis of Kshs. 254,927,483 and Kshs. 197,263,490 respectively resulting to an under-disbursement of 57,663,993 or 23% of the budget..Similarly,the statement reflects final total expenditure budget of Kshs 254,927,483 against actual expenditure of Kshs 173,791,574 resulting to underr expenditure of Kshs. 81,135,909 or 33 % of the budget.This is contrary to Section 79(2)(b) (i) and (ii) of the Public Finance Management Act, 2012 requires every public officer employed in a national government state organ or public entity to ensure that the resources	The under performance and underutilization may have negatively impacted on the planned activities of the company which affected the service delivery to the public.	unresolved	December 2025

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	<p>within the officer's area of responsibility are used in a way which is lawful and authorized; and is effective, efficient, economical and transparent. In the circumstances, Management is in breach of the law.</p>			
2.Project Funding	<p>A review of the approved project code list for the financial year 2023/2024 show that as at 30 June 2024 under transfer to primary schools, a total of twelve (12) projects were budgeted for and approved by the National Government Constituencies Development fund Board at an estimated cost of Kshs 41,249,993 as detailed in the table below. As at 30 June 2024, only 5 projects were fully funded at a total cost of Kshs 19,363,810 while two (2) were partially funded and the remaining five (5) projects Of the fully funded projects three (3) projects</p>	NG-CDF board should disburse funds on time	Unsolved	December 2025

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ST .JOHN PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130278977936	148,436.00	148,436.00
ST. ANTHONY ENGOSHURA SECONDARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	310278988433	519.00	519.00
ST. JOSEPH'S KARI SECONDARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130279933945	1,093.00	1,093.00
ST. LWANGA PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130285554138	5,254,266.25	0
TABUGA PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	0130281139678	3,002,458.00	2,458.00
UMOJA PRIMARY SCHOOL	EQUITY GATE HSE BRANCH-NKR	130278994430	346,379.00	346,379.12
NAKURU EAST PRIMARY SCHOOL	SIDIAN BANK – NAKURU	1004710004764	810	
LANET POLICE STATION	SIDIAN BANK – NAKURU	1004710004784	1,064,310.00	0
ST. PETERS ENGOSHURA PRIMARY SCHOOL	SIDIAN BANK – NAKURU	1004710004774	5,128.00	0
WANYORORO PRIMARY SCHOOL	EQUITY-NAKURU	0130285556121	761,729.00	292,000.00
TOTAL KSHS			45,034,502.44	0

Annex 3: Progress On Follow Up of Auditor Recommendations

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


Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1. Bursaries to Secondary, Tertiary and Special Schools	<p>The statement of receipts and payments reflect other grants and payments amounting to Kshs. 84,806,495 as disclosed in note 8 to the financial statements. Included in the amount are bursaries totaling Kshs 67,166,495 comprising of secondary, tertiary and special schools' awards of Kshs. 2,434,298, Kshs. 298,000 and Kshs. 138,000 respectively. However, bursaries to secondary, tertiary and special schools amounting to Kshs 2,434,298, Kshs 298,000 and Kshs 138,000 respectively were not supported with registration numbers of beneficiaries.</p>	<p>The audit was conducted accordance with international standard for supreme audit institutions (ISSAIs).</p>	Resolved	Resolved

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Were still ongoing as at the time of as at the time of audit.</p> <p>In the circumstances projects with an estimated cost of Kshs. 8,363,810 which had not receive funding.were unimplemented as planned thus not achieving the intended objective of improving delivery of goods and services to the people of Bahati Constituency.</p>			
<p>3.Project Implementation Status</p>	<p>Review of the project implementation status reports for the financial year ended 30 June 2024 reveals that one hundred and thirty-three (33) projects have been funded. Twenty-three (23) of these projects worth Kshs. 55,960,000 were completed, ten (10) worth Kshs. 45,524,580 were ongoing.</p>	<p>NG-CDF board should disburse funds on time</p>	<p>Unsolved</p>	<p>December 2025</p>

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Reference No. of the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Further, the funds for the ongoing projects have been remitted to the respective Project Management Committee (PMC) bank accounts. However, no verifiable explanation was provided for implementing the projects in time.			



Name
Fund Account Manager.