


REPUBLIC OF KENYA



REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 21 APR 2026	DAY. TUESDAY
TABLED BY:	HON. SILVANIUS OSORO MP (MAJORITY PARTY WHIP)
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ON

NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – KURIA WEST
CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2025



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

KURIA WEST CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

Transitional Financial Statements Under International Public Sector Accounting Standards (IPSAS)

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and

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- 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 Kuria West Constituency's day-to-day management is under the following key organs:

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

Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Paul Charles Mogendi
2.	National Sub-County Accountant	Caroline Njeru
3.	Chairman NGCDFC	James Robi Wambura
4.	Member NGCDFC	Christine Bhoke Nchama (Alternate Operation)
5.	Member NG CDFC	Alex Nyakorema (Deposit bank account)

(c) Fiduciary Oversight Arrangements

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Kuria West 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) NG-CDF Kuria West Constituency Headquarters

Kuria West Ngcdf Building,
Opposite office Kehancha Law Courts

(e) NG-CDF Kuria West Constituency Contacts

P.O. Box 263-40423 Kehancha, Kenya
Telephone: (254) 717510383
E-mail: cdfKuriaWest@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NG-CDF Kuria West Constituency bankers

1. Operation Account
Kenya Commercial Bank, Isibania Branch
P.O. Box 131-40414
Isibania, Kenya

2. Kuria West deposit account
Equity Bank Isibania Branch
P.O. Box 40414
Isibania, Kenya

3. PMC Bank Details
Equity Bank Isibania Branch
P.O. Box 40414
Isibania, Kenya

Kenya Commercial Bank,
Isibania Branch
P.O. Box 131-40414
Isibania, Kenya



(g) Independent auditor

Auditor general
Office of the auditor general
Anniversary towers, university way
P.o. box 30084
Gpo 00100
Nairobi, kenya





(h) Principal legal adviser

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

3. NGCDF Committee

NAME	Details
 James Robi Wambura -Chairman	<p>Date of Birth: 2nd June 1959 Academic professional: Diploma in Nursing Work Experience: He served as Major General in Kenya Defense Forces for the last 30 years. Currently is a retired Major General. He owns a clinical facility at Migori County, and he is the CEO of the facility for the last 15 years. He joined Kuria West constituency in October 2013 as the chairperson of NG-CDFC Kuria West He is the current chairman</p>
 Susan Robi - Member	<p>Date of Birth: 30th May 1970 Academic professional: Kenya Certificate of Secondary Education Occupation: self-employed. She is business lady for the last 12 years as sales person at Kehancha general stores. She has been a leader and representative of persons living with disability in Kuria west sub-county for the last 10 years. She joined Kuria West constituency in January 2018 as the person with disabilities of the Kuria West NG-CDF She is a member in the NG-CDF committee</p>
 Alex Nyakorema - Member	<p>Date of Birth: 4th February 1999 Academic professional: Kenya Certificate of Secondary Education Occupation: farmer. He has been in the farming sector for the last 4 years. He joined Kuria West constituency in November 2022 as the co-opted member of the NG-CDFC Kuria West</p>
	<p>Date of Birth: 28th August 1992 Academic professional: Diploma in catering and accommodation Occupation: Self-employed. She owns and operate a spar and saloon for the last 3 years.</p>

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<p><i>Sophia Marwa – Member</i></p>	<p>She joined Kuria West constituency in November 2022 as the Female Youth of the NG-CDFC Kuria West</p>
 <p>Mourine Akata- Member</p>	<p>Date of Birth: 1st October 1976 Academic professional: Kenya Certificate of Secondary Education Occupation: self-employed She has been in fashion design business for the last 10 years She joined Kuria West constituency in October 2013 as the Female Adult of the NG-CDFC Kuria West</p>
 <p>Chacha Mwita –Member</p>	<p>Date of Birth: 30th November,1980 Academic professional: Kenya Certificate of Secondary Education Occupation: Farmer He has been in farming for the last 15 years. He joined Kuria West constituency in November 2022 as the Male Adult of the NG-CDFC Kuria West</p>
 <p>Christine Nchama – Secretary</p>	<p>Date of Birth: 24th December 1979 Academic professional: Bachelors in community development. Occupation: an entrepreneur Also a leader at women empowerment NGO in Migori county for the last 3 years She joined Kuria West constituency in October 2016 as the secretary of the NG-CDFC Kuria West</p>
 <p>Pius Gichere - Member</p>	<p>Date of Birth:1st January 1996 Academic professional: Kenya Certificate of Secondary Education Occupation: self employed He has been in business for the last 4 years. He joined Kuria West constituency in November 2022 as the male Youth of the NG-CDFC Kuria West</p>

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**Fund Account Manager
Mr. Paul Charles Mogendi**

Date of Birth: 05th, September 1976

Academic And Professional Qualifications: Holds a Bachelor of commercial degree and a post graduate, diploma in education from Laikipia Campus.

Work Experience.

Joined NG-CDFC as Fund Account Manager from November 2007. Worked at Kisumu Town West NG-CDFC, Kisumu Rural, Emuhaya NG-CDFC for last 17 years. Currently Fund Account Manager at Kuria West NG-CDFC and ex-official in NGCDFC Kuria West.

4. NG-CDFC Chairman's Report



Mr. James Robi Wambura
Chairman – Kuria West NG-CDF

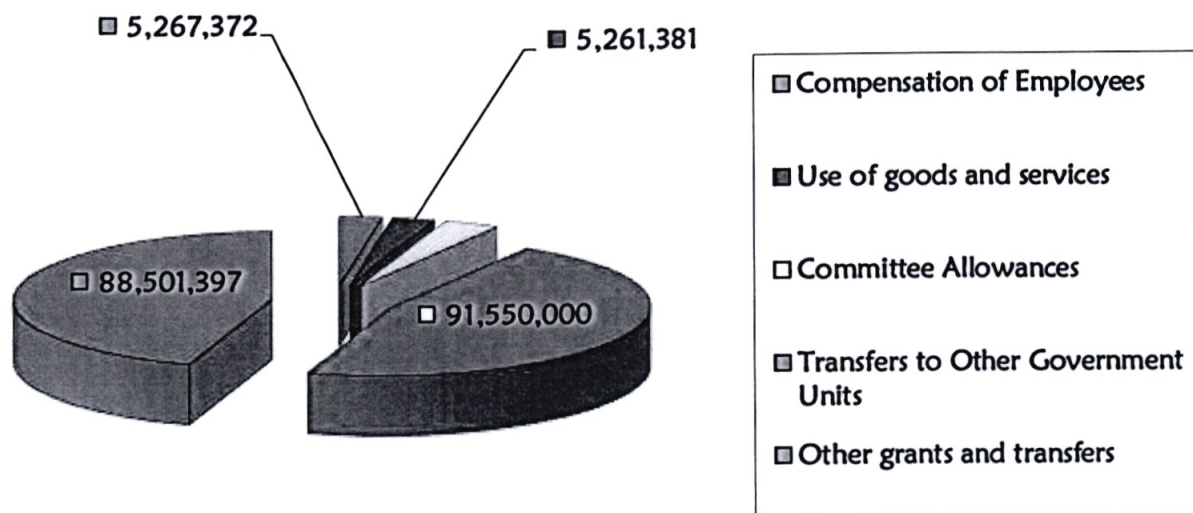
I'm pleased to present an insightful analysis of Kuria West NG-CDF's financial performance for the fiscal year 2024-2025, focusing on the variances between budgeted allocations and actual expenditures across key spending categories.

For **Compensation of Employees**, the budget of Kshs. **5,267,372** Was underutilized, with actual spending at Kshs. **3,916,264**, resulting in a 57% utilization rate and an underutilization of Kshs. 2,259,771. **Committee Expenses** had actual expenditures of Kshs. 5,359,515 against a budget of Kshs. 6,806,000 leading to a 79% utilization rate and an under-utilization of Kshs. 1,446,485. The **Use of Goods and Services** category saw a utilization rate of 108%, with actual spending of Kshs 13,493,231 compared to the budget of Kshs. 12,473,569. **Transfers to Other Government Units** showed significant underutilization, with only Kshs. 76,535,709 spent out of a Kshs. 19,016,128 budget, resulting in a 43% utilization rate and an underutilization of Kshs. 102,480,419. **Other Grants and Transfers** had actual expenditures of Kshs 71,836,784 against a budget of Kshs. 131,890,716 leading to 54% utilization rate and Kshs. 60,053,932 underutilized.

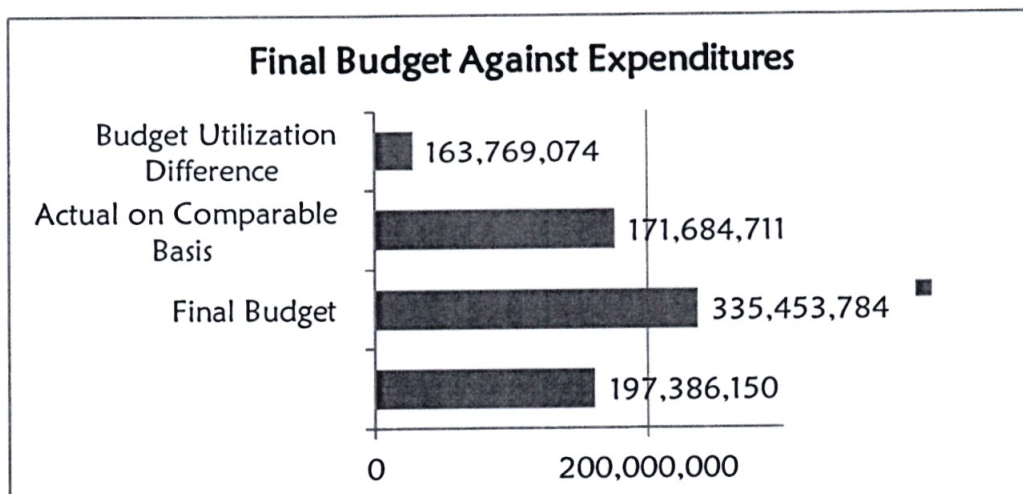
In Conclusion, The overall financial performance for the 2024-2025 fiscal year reveals areas of both strong budget adherence and opportunities for improvement. The significant underutilization in certain categories, particularly in Transfers to Other Government Units and Acquisition of Assets, is primarily due to delays in fund disbursements from the exchequer. These delays disrupt the planned execution of projects, resulting in lower-than-anticipated expenditures within the fiscal year. Moving forward, ensuring timely release of funds is critical for optimal budget utilization and the achievement of intended development goals.

The performance is hereby summarized as shown below:

2024 – 2025 Financial Year Budg



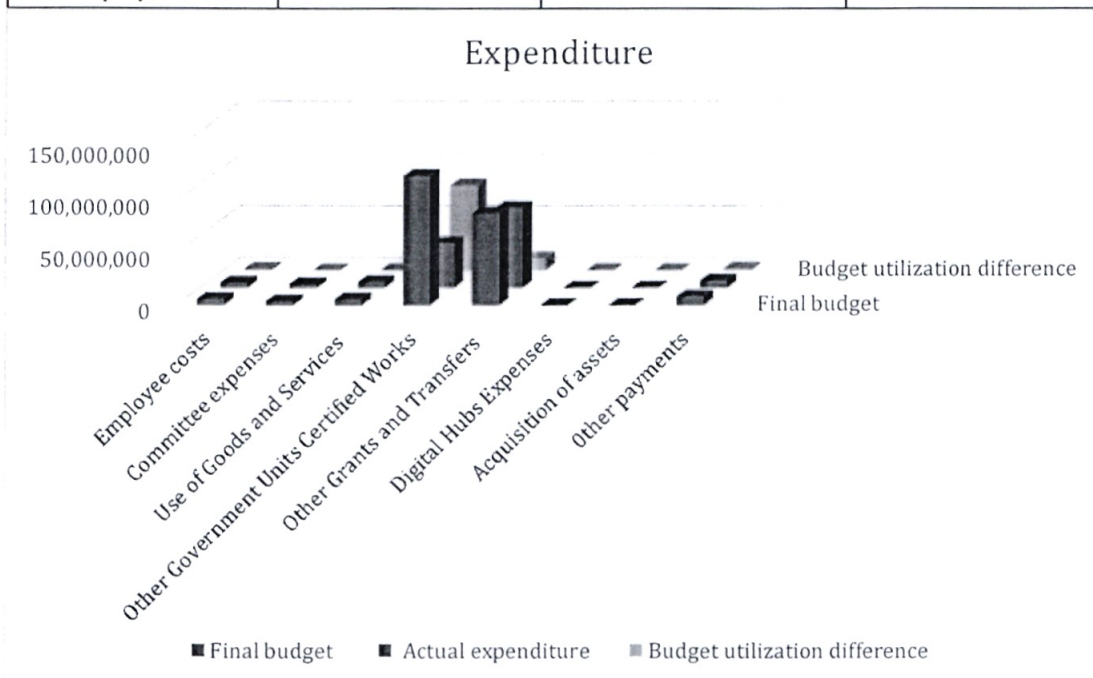
Original Budget	197,386,150
Final Budget	335,453,784
Actual on Comparable Basis	171,684,711
Budget Utilization Difference	163,769,074



Expenses	Final budget	Actual expenditure	Budget utilization difference
Employee costs	5,860,476	4,816,679	1,043,797
Committee expenses	3,739,600	3,698,600	41,000

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Use of Goods and Services	5,922,533	5,722,096	200,437
Other Government Units Certified Works	124,368,581	42,882,265	81,486,317
Other Grants and Transfers	88,319,300	76,978,486	11,340,814
Digital Hubs Expenses	-	-	-
Acquisition of assets	-	-	-
Other payments			



From the above analysis the performance of Kuria West NG-CDF has been commendable given the circumstances and this was as a result of team work among the NG-CDFC and other stakeholders.

The construction of additional classrooms reduced the challenges that the various schools were facing more so the Junior Secondary schools

Bursaries issued to over 11,000 students across the constituency enabled the needy students to learn without interruptions

Rural Electrification project enabled connectivity of electricity to large number of homes thus making their economic activities effective and efficient.

ACHIEVEMENTS DURING FINANCIAL YEAR 2024-2025

During the financial year 2024-2025, Kuria West Ngcdf received Kshs**142,833,995** which was spend under various Vote heads i.e. Compensation to employees, payment of bursary to over 6,800 students both in secondary, special needs and tertiary, climate change, emergency projects, secondary projects and security projects. Top of the achievements, the below pictorials demonstrate the achievements



Nyaiqutu Primary school; Construction of 1 no. classroom



BIAMITI PRIMARY SCHOOL- Construction of 1 no. classroom at Ksh 952,734



NYAMAHARAGA PRIMARY SCHOOL –Construction of 8 door Pit Latrine at Kshs 800,000

Emerging issues related to Kuria West NG - CDF

The following are some of the emerging issues that are experienced as a result of the current economy.

1. Restructuring of the Education Funding

The move by the government to restructure the education funding for the tertiary institutions through changing of the HELB funding structure has brought a lot of pressure to the NGCDF Bursary Funds as many students are now seeking for scholarships from the constituency to enable them continue with their studies

2. Junior Secondary School

The introduction of the Junior Secondary School through the CBC Education system has brought a lot of pressure to the existing facilities in various primary schools. There is need for construction and equipping of new classrooms and laboratories to accommodate the students.

3. Inflation Rates

With the current economic position where the rate of exchange of Kenyan shillings to dollar continues to rise, there has been an increase in the cost of construction materials. Hence those projects that were submitted to the board before inflation may not be completed with the original budgeted cost necessitating need for variations and additional funding.

IMPLEMENTATION CHALLENGES AND SOLUTIONS

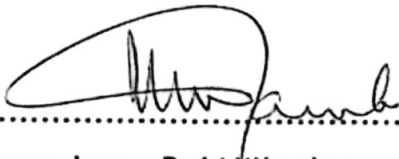
- Many projects delayed due to late disbursement of public funds. We hope that this will improve to enable us do the projects in time. We have however been able to utilize the funds adequately as they are disbursed by the Board
- There is also a challenge in the education funds set for bursary. The number of needy students within Kuria West constituency is too high compared to the available funds for the same. We wish to increase the amount allocated to bursary funds in the coming financial years.
- Getting Acknowledgement Receipts from the members of the Public when they are issued with bursary has been a challenge. We have been able to disburse combined cheque to those schools that are closer or where students are many in one school and this has enabled us get a few Bursary Acknowledgement Receipts and hence meet the requirements set for the same. We have also been doing civic education and awareness of the need for the bursary beneficiaries to bring back bursary acknowledgement receipts from the institutions once they have collected their cheques and taken them to schools.

Otherwise the impact of the NG-CDF kitty is felt in the constituency and we hope and pray that the fund lives longer and longer in order to impact positively more and more lives in Kenya.

Challenges and way forward

As we appreciate the continued support from the National Government in making slight additions to the kitty, we however regrettably wish to say that it's not enough to assist the constituency make the rapid anticipated challenge of providing proper infrastructure for the education sector and security organs. The National Government should seriously consider the re-introduction of the poverty index scheme for the distribution of the national cake.

- It's common knowledge that there are certain pocket of regions in this country that have a high poverty index like Kuria West and they have to be jump started economically to catch up with region that have huge strides in matters development.
- We remain committed as a committee to ensure that the fund makes the expected impact in the constituency in terms of enabling needy and bright students attend and complete their formal education in a convenient environment.



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Name: James Robi Wambura
Chairman NGCDF Committee

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

Introduction

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

The key development objectives of the **NGCDF Kuria West Constituency 2023-2027** plan are to:

1. To improve the teaching and learning environment and making learning accessible by implementing programs geared towards improving access to education and educational infrastructure in the Constituency, through collaboration with development partners in development of infrastructure and provision of educational resources and Engaging stakeholders in each public primary and secondary school in identifying key areas of improvement
2. To strengthen the security systems and access of National Government Services in the constituency by;
 - ✓ Designing, developing and implementing projects to upgrade security infrastructure within the constituency by allocating funds for; Construction/renovation of chiefs, assistant chiefs AP camps across the constituency
 - ✓ Collaborating with the national government, county government and other partners to improve in street lighting across the constituency
 - ✓ Engaging stakeholders in the identifying key areas of improvement in the security sector
3. To promote access of digital economy opportunities to all constituents by;
 - ✓ Designing, developing and implementing ICT hubs projects across the constituency to enable constituents' access digital economy opportunities
 - ✓ Creating awareness on digital economy opportunities to constituents
 - ✓ Engaging stakeholders in the identifying key areas of improvement in ICT sector in the constituency

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

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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 construction of 21 classrooms and 3 dormitories were built in primary school, 15 classrooms were renovated in secondary school and 1 school bus purchased for St Angela Merici sec school. In FY 2024/25 -we issued the education projects and bursary to needy students. Bursary beneficiaries were 4100 secondary school students, 1603 tertiary school students, and 1096 university students.
Security	To enhance security to the society	Improve peace and unity to community in various wards within the sub county	Number of usable physical infrastructure built in locations, sub locations and police stations	In FY 2024/2025 the 3 police station was renovated, and 1.Nyabohanse assistant county commission office was built for

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				enhancement of security
Environment	To enhance environmental health and sanitation	Improve sanitation to the public	Number of sanitation facilities built for security entities	The NG-CDFC allocated funds for planting of 1000 trees seedlings in the following institutions, Gosese primary school Ngochoni primary school Borimagongo primary school Ikerege primary school
Disaster Management	To reduce the impact of disaster risks	To build community resilience to disaster risks	Strengthen disaster responsiveness and management.	Sensitized and capacity build project management committee on disaster Responses and management during project implementation.

6. Governance Statement

Introduction

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

In this regard section 5 and 6 of NG CDF regulations provides for procedure for nomination of the five members of the NG CDFC as outlined in section 43 (2) paragraph (b), (c), and (d) of the principal Act through a selection panel composed of:

- a) One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- b) Officer of the Board seconded to the constituency who is to be the secretary of the selection panel
- c) Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

Further the NG-CDF regulations require that one to serve as member of the NGCDF committee he or she must be;

- a) citizen of Kenya
- b) ordinarily resident voter of the constituency
- c) able to read and write and communicate in English and Kiswahili
- d) meet the chapter six of the constitution
- e) Available to participate in the activities of the constituency
- f) For youth nominee he or she must have attained age of 18 years but below age of 35yrs and
- g) For persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

Appointment of National Government Constituency Development Fund Committee

- (1) There is established a National Government Constituency Development Fund Committee for every constituency.
- (2) Each Constituency Committee shall comprise of—
 - (a) the national government official responsible for co-ordination of national government functions;
 - (b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
 - (c) Two women nominated in accordance with subsection (3). one of whom shall be a youth at the date of appointment;

- (d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- (f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) One member co-opted by the Board in accordance with Regulations made by the Board.

(3) The seven persons referred to in subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

(4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.

(5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.

(6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.

(7) The quorum of the Constituency Committee shall be one half of the total membership.

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

(9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

(10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

Process of Formation of the NGCDF Committee

To facilitate this, the selection panel invited interested and qualified members of the public for appointment to the NG-CDF committee. The panel invited the public through advertisement publicized in churches, public offices notice boards at the chiefs and assistant Chiefs offices and other public areas in the constituency.

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The selection panel developed a short listing criterion which enabled identification of the nominees for interviews. Two additional nominees were proposed by Kuria West Constituency Office as per section 43 of the NG-CDF Act, 2015.

NO	NAME	CATEGORY	WARD
1.	Christine Bhoke Nchama	Female (Adult)	Tagare
2.	Chacha Mwita	Male(Adult)	Bukira Central

Nominee of the Body representing Persons with Disability

NO	NAME	NOMINATING ORGANIZATION	NATURE OF PHYSICAL IMPAIRMENT	WARD
1.	Susan Robi	Kuria West Special	Ambulatory	Bukira East

Co-opted member

NO	NAME	CATEGORY	OCCUPATION	WARD
1.	Alex Nyakorema	Male	business	Makerero

The list of the selected and recommended members was forwarded to the NG-CDF Board is as below.

Name	Category	Statutory Provision Under Ng-Cdf
James Robi	Male Adult Representative	Appointment, Pursuant To Sect. 43(2)(B)
Chacha Mwita	Male Adult Representative	Appointment, Pursuant To Sect. 43(2)(B)
Sophia Marwa	Female Youth Representative	Appointment, Pursuant To Sect. 43(2)(C)
Christine Bhoke Nchama	Female Adult Representative	Appointment, Pursuant To Sect. 43(2)(C)
Susan Robi	Representative Of Persons Living With Disabilities	Appointment, Pursuant To Sect. 43(2)(D)
Pius Gichere	Male Youth Representative	Appointment, Pursuant To Sect. 43(2)(E)
Mourine Akata	Female Adult Representative	Appointment, Pursuant To Sect. 43(2)(E)
Alex Nyakorema	Co-opted member	Appointment, Pursuant To Sect. 43(2)(E)

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The above committee was gazetted on 21st May 2025 by the Chief Executive Officer of the Board via Gazette Notice Vol. CXXVII-No. 98

The members took over the office on the first meeting on 30th June 2025 and went through the process electing the chairperson and the secretary of the committee. The following members were elected.

- | | | |
|----------------|------------------------------|-----------------|
| 1. Chairperson | -Mr. James Robi Wambura | ID No. 0458055 |
| 2. Secretary | -Mrs. Christine Bhoke Nchama | ID No. 21569883 |

During its first meeting, a Constituency Committee established Sub-Committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board.

The two sub-committee are as follows:

- i. Bursary Sub Committee
- ii. Monitoring and evaluation Sub Committee

The following were appointed to the different committee

a. Bursary committee

- | | |
|-------------------|-------------|
| 1. Chacha Mwita | Chairperson |
| 2. Susan Robi | Secretary |
| 3. Alex Nyakorema | Member |

b. Monitoring and evaluation Sub Committee

- | | |
|---------------------|-------------|
| 1. Pius Gichere | Chairperson |
| 2. Mourine Akata | Secretary |
| 3. Christine Nchama | Member |

The chairperson and the secretary are members of all the committees. The DCC is the member of the complaints committee, while representative from the ministry of education office is also co-opted to be in the Bursary committee.

The NG-CDF tenure

The term of office for the members of the Constituency Committee is two years and will 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, the committee was appointed by the gazette notice Vol.CXXII, no, 154 dated November 29th 2022 and served until November 28, 2024 and the new committee was appointed on April 8th 2025. The term of new committee will expire on April 7th 2027.

Roles and functions of NG-CDFC

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are;

- Convene public meetings in every ward in the constituency to deliberate on development matters.
- Deliberate on project proposals and any other projects considered beneficial to the constituency.
- List of projects to be submitted in accordance with the Act to be submitted to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- 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
- Ensure that all projects receive adequate funding and are completed within three years.
- Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- 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.
- Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- Enter into performance contracting with the Board on an annual basis.

Removal of NG-CDFC Members

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (i) lack of integrity;
- (ii) gross misconduct;
- (iii) embezzlement of public funds;
- (iv) bringing the committee into disrepute through unbecoming personal public conduct;
- (v) promoting unethical practices
- (vi) causing disharmony within the committee;
- (vii) Physical or mental infirmity.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member ought to be removed shall be given a fair hearing before the resolution is made.

In Kuria West the NG-CDFC has found four (4) members to have contravened the laid down regulations and law to warrant removal. The due process is ongoing and the Board is yet to give its verdict.

Handing over

The handing over of office by the outgoing NG-CDF Committee to the incoming committee was carried out smoothly on 25th June 2025.

Training of NG-CDFC Members

In the financial year 2024/2025 the NGCDF Board organized training of NGCDFC members. During the training, critical areas such as Strategic Planning & Performance Contracting Rationale for Strategic Planning & PC at NG-CDF, Complaints handling mechanism, Conduct of meetings and minute writing, Minutes files, Effective Communication and ICT Solutions, Brand Management, Project Cycle Management in NG-CDF operations , Technical aspects of Project Planning and Management, Architectural plan, Bill of Quantities description, interpretation and utilization in Project , Technical aspects of Project Planning and Management, Monitoring and Evaluation of NG-CDF Projects, Taxation in NG-CDF operations , Public Finance Management in NG-CDF Operations, Role of the committee in financial management. This enabled the committee to acquire knowledge and skills to ensure effective and efficient management of NG-CDF Kuria West.

Number of Meetings Held

According to the NG-CDF Act 2015, Section 43(1), the NGCDF Committee is required to hold a maximum of 24 meetings in a year including any subcommittee meetings. Kuria West Constituency Held a total of 12 meetings in the financial year 2024-2025 and the attendance was as follows.

	Name of committee member	Meetings held											
		2/7/24	24/7/24	25/9/24	25/10/2024	2/11/2024	23/12/24	7/1/25	18/2/25	3/3/25	26/3/25	16/5/25	25/6/25
1	Major James Robi Chairman	√	√	√	√	√	√	√	√	√	√	√	√
2	Christine Bhoke Nchama Member	√	√	√	√	√	√	√	√	√	√	√	√
3	Alex Nyakorema Member	√	√	√	√	√	√	√	√	√	√	√	√
4	Pius Gichere-Member	√	√	√	√	√	√	√	√	√	√	√	√
5	Moureen Akata-Member	√	√	√	√	√	√	√	√	√	√	√	√
6	Sophia Robi-Member	√	√	√	√	√	√	√	√	√	√	√	√
7	Chacha Mwita- Member	√	√	√	√	√	√	√	√	√	√	√	√
8	Joyfillah wambua Member	√	√	√	√	√	√	√	√	√	√	√	√
9	Susan Robi mwita Member	√	√	√	√	√	√	√	√	√	√	√	√
10	Paul Mogendi Member	√	√	√	√	√	√	√	√	√	√	√	√

Ethics & Conduct

Members of NGCDFC are required to observe the following ethical issues

- i. Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

During the financial year 2024/2025, most members of NGCDFC Kuria West adhered to the above ethical issues

Members Remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to an allowance Ksh. 7,000 per meeting and all other members an allowance of Ksh. 5,000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

In this financial year the NGCDFC members adhered to the cabinet secretary's circular on members sitting and field allowances.

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2024/2025 no member of NGCDFC Kuria West contravened conflict of interest policy.

Risk management

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service.

Some of the risk mitigation strategies that NGCDFC Kuria West has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation

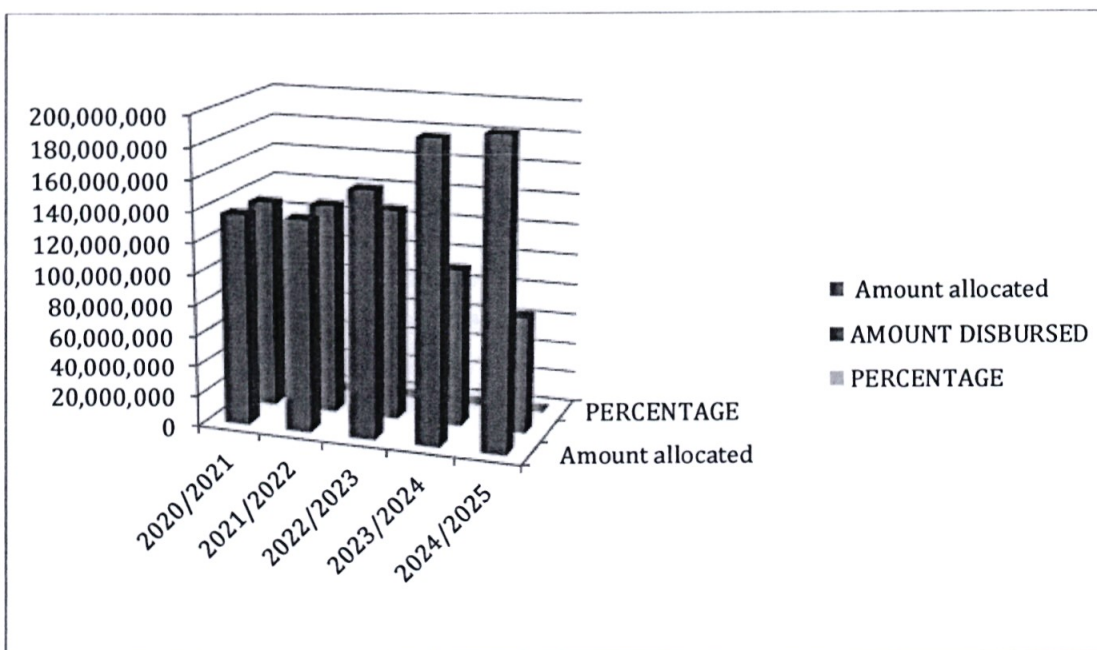
plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

7. Management Discussion and Analysis

The National Government Constituency Development Fund has been instrumental in Kenya’s development. As it has allocated billions of shillings to various constituencies since its inception. Here’s an overview of Kuria West NG-CDF operational and financial performance over the past five years.

Figure 1. Kuria West NG-CDF Financial Performance

Financial Year	Amount allocated	AMOUNT DISBURSED	PERCENTAGE
2020/2021	137,088,879	136,088,879	100%
2021/2022	137,088,879	137,088,879	100%
2022/2023	158,832,745	137,088,879	100%
2023/2024	192,897,991	102,163,996	53%
2024/2025	197,386,150	75,500,000	38%

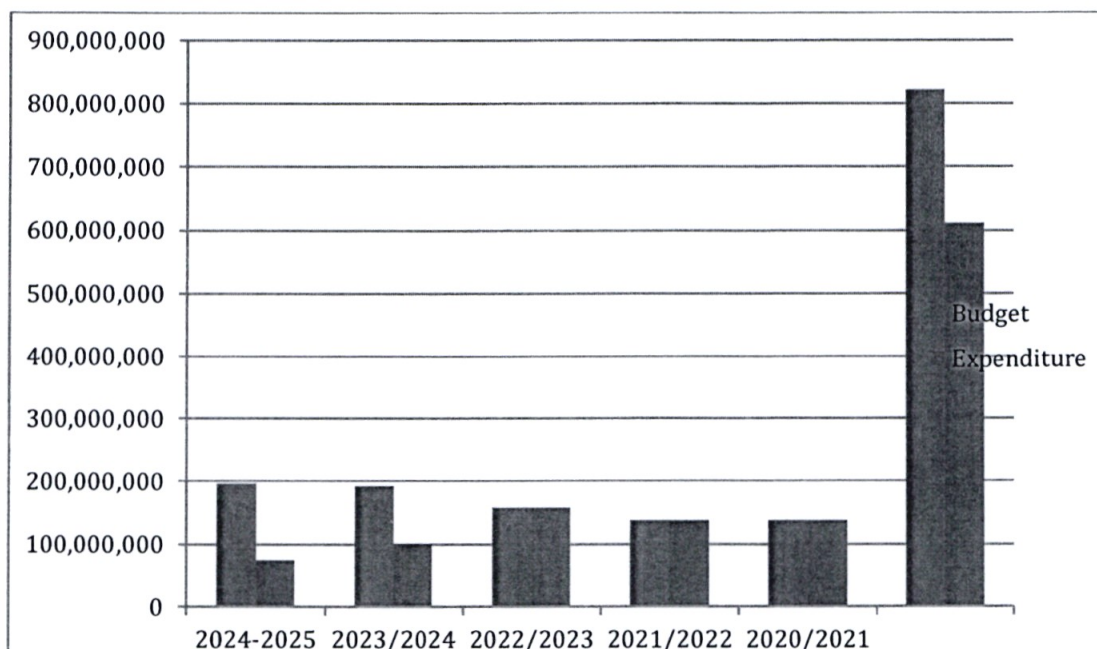


The below table further illustrates the expenditure performance of Kuria West NG-CDF in the past five years;

Financial Year	Budget	Expenditure
2024-2025	197,386,150	75,500,000

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

2023/2024	192,897,991	102,163,996
2022/2023	158,832,745	158,832,745
2021/2022	137,088,879	137,088,879
2020/2021	137,088,879	137,088,879
	823,294,644	610,674,499



Based on the above information for the last two financial years; the key consumer of the resources is Education sector with an average of 91.3% of the entire allocation and secondly the security sector with average of 8.7%. This is an indicator that the Fund has put more efforts in improving the academic standards of Kuria West constituency through both the infrastructure and bursaries to needy students studying in various institutions.

Further from the above analysis, it is important to note that the Fund has been able to serve the rural communities and be able to improve on the living standards of the people, poverty eradication being one of its key objectives. The management advocates for more resource allocation to further improve on its mandate.

Sector Performance

Over the reporting period, the Kuria West NG-CDF focused its interventions in key sectors as outlined below:

Education Sector

- Over 48 classrooms constructed in line with CBC requirements and 34 classrooms renovated in secondary schools.
- More than 50,000 students benefited from bursaries over five years.
- New Dormitories have been built and renovated across primary and secondary schools.

Security Sector

- Construction of Nyabohanse assistant county commissioner and completion of Maberu police station improved safety and police welfare.

ICT and Digital Empowerment

- Digital Innovation: Initial implementation of a Constituency Digital Hub, expected to promote access to internet and online jobs.

Operational Performance:

Kuria West NG-CDF has implemented various projects across the constituency, focusing on education, security, and infrastructure development.

The fund has been instrumental in

- a. Education: Funding schools, classrooms and bursaries
- b. Security: Constructing National Government Administration offices, chief's/assistant chief's offices and police offices.
- c. Infrastructure Development: Supporting various infrastructural projects.
- d. Climate Change Mitigation: Enhancing conservation and restoration of forests in the constituency.

The Key projects implemented or On-going.

1. Mabera primary school

Background information of Mabera primary school

Mabera primary school is an old school situated in Tagare ward. It is a school with a rapidly growing population. It has a small piece of land thus to save on space, Kuria West NG-CDF built a storey building for 12 no. classrooms.

Activities done

- i. Construction to completion of two storey building consisting of 12 classrooms, It's an ongoing project

Anticipated Project Impact

1. The project has led to improved learning environment to learners.





Compliance with statutory requirements

Kuria West NG-CDF is an entity that is fully guided by the constitution of Kenya 2010, NGOCDF Act 2015, PFM Act 2012, PPADA2015 and many other relevant laws and has been in full compliance of the same.

Kuria West NG-CDF has been able to meet its obligations for instance payment of taxes like VAT withholding tax, Pay as you Earn tax among others and the constituency is committed to operate within the law even in the future.

Major Risks facing the Fund

Despite its successes, NG-CDF faces challenges such as:

1. Delayed Disbursement of funds- NG-CDF has faced challenges with delayed disbursement of funds from National Treasury, which affects project implementation and service delivery
2. Inadequate Budget Allocation- The funds allocation is based on the percentage of the national revenue, which may not be sufficient to meet the development needs of constituencies.
3. Fiscal pressure- The country's fiscal pressure such as debt repayment can impact availability of funds for NG-CDF
4. Institutional Challenges- NG-CDF faces institutional challenges that hinder effective utilization of funds, including inadequate monitoring and evaluation.

Fund's Review on Economy

NG-CDF has been a crucial factor in Kenya's economic development, particularly at the grassroots level. Here's a review of its economic impact:

- Funding Allocation- NG-CDF allocates funds directly to constituencies, supporting local development projects in education, infrastructure, and other essential services.

- Development projects: The fund has implemented various projects including construction of schools improving living standards and access to basic services.
- Economic Growth: By investing in local projects, NG-CDF contributes to economic growth, job creation, and poverty reduction in constituencies.

Future Development of the Fund

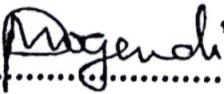
NG-CDF in Kenya is expected to continue focusing on key areas like education, infrastructure, and economic empowerment with a growing emphasis on digital literacy and sustainable development.

The fund will expand its reach through initiatives like constituency innovation hubs and digital hubs at the ward level to enhance access to online opportunities and improve efficiency through automation.

NG-CDF is involved in tree planting projects highlighting a growing focus on environmental sustainability.

Projects like police offices, provision of bursaries, construction of educational infrastructure, demonstrate a commitment to community development, improve security, support students' education, and improve public service.

It also partners with National Health Insurance Fund to provide health insurance to vulnerable households contributing to government's universal health coverage goals.



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Paul Charles Mogendi
Fund Account Manager

8. Environmental and Sustainability Reporting

Environmental issues, particularly climate change mitigation, have been prioritized as a key government agenda. The recent amendment to the NG-CDF Act 2022, which increased the allocation for climate change mitigation activities from 2% to 5%, ensures that this objective is met through the NG-CDF Fund. In the 2023-2024 financial year, Kuria West NG-CDF allocated Kshs. 200,000 for tree planting initiatives in five institutions within the constituency.

1. Sustainability strategy and profile -

To ensure sustainability of Kuria West NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Environmental care is one of the main responsibilities Kuria West NG CDF has taken care of. We undertake this by observing the following;

- Managing and disposing all wastes in acceptable manner.
- Complying with all relevant environmental legislation, regulation and accepted practice.
- Providing regular training to the CDFC and staff so that they can keep the environment safe.
- Monitoring and continuously improving environmental performance.
- Supporting the establishment of tree nurseries and purchasing seedling and their planting.
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Developing our management processes to ensure that environmental factors are considered during planning and implementation

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kuria West 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 policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Kuria West NGCDF 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 for purposes of uplifting them economically. Our ethical market practices ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honoring all contracts and settling payments promptly.

NG-CDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honoring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests

5. Community Engagements-

Kuria West NGCDF 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 sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

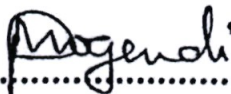
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

Kuria West NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.


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**Paul Charles Mogendi
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 the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the NGCDF- Kuria West 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, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Kuria West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Kuria West Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

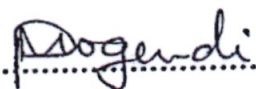
The Accounting Officer in charge of the NGCDF Kuria West Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

Approval of the financial statements

The NGCDF- Kuria West Constituency financial statements were approved and signed by the Accounting Officer on 15/6 2025.


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**Name: James Robi Wambura
Chairman – NGCDF Committee**


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**Name: Paul Charles Mogendi
Fund Account Manager**

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KURIA WEST 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 the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in 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 Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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- Kuria west set out on pages 1 to 78, which comprise of the statement of assets and liabilities as at 30 June, 2025, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant

accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1.0. Inaccuracies and Misclassification in the Financial Statements

The statement of financial performance reflects use of goods and services amount of Kshs.13,366,733 which, as disclosed in Note 12 of the financial statements, includes misclassified amount of Kshs.2,576,500 relating to committee expenses.

Further, review of the financial statements and notes to the financial statements revealed the following opening balance variances which were neither reconciled nor supported:

Particulars	2024/2025 Opening Statement 1st July 2024 (Kshs.)	Audited 2023/2024 Closing Balance (Kshs.)	Variance (Kshs.)
Receivables from Non-Exchange Transactions- Note 21	90,733,995	-	90,733,995
Property, Plant and Equipment - 23 / Summary of fixed assets register	15,730,084	13,388,697	2,341,387
Gratuity Provision - Note 29	1,618,680	908,664	710,016
PMC Bank Balances	9,692,233	3,591,995	6,100,238

In addition, the statement of financial position reflects nil balance in respect of accumulated surplus. However, the statement of financial performance reflects surplus for the year of Kshs.23,476,939, while the audited statement of assets and liabilities for the previous year indicated accumulated surplus of Kshs.37,641,406, totalling Kshs.61,118,345, resulting in an unexplained variance of negative Kshs.61,118,345.

Also, the statement of changes in net assets reflects a balance as at 30 June, 2024 of Kshs.37,641,405, recognition of assets Kshs.106,051,228 and recognition of liabilities Kshs.710,016. However, these balances were not supported or analyzed, and

Management did not explain how these balances relate to reserves and not accumulated surplus.

Moreover, Note 30 to the financial statements reflects net cash flow from operating activities amount of negative Kshs.28,850,716. However, included in this amount are changes in receivables amount of Kshs.54,678,653 and changes in gratuity provisions amount of Kshs.944,748 which are indicated as cash inflow and cash outflow, while in fact, they are cash outflow and cash inflow respectively. Further, the changes in receivables amount of Kshs.54,678,653 includes increase in prepayments of Kshs.126,498 which should be disclosed separately.

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

2.0. Goods and Services Expenses

The statement of financial performance, and as disclosed in Note 12 to the financial statements, reflects use of goods and services amount of Kshs.13,366,733 whose audit revealed the following unsupported amounts:

2.1. Unsupported Domestic Travel and Subsistence Amount

The amount of Kshs.13,366,733 includes domestic travel and subsistence expenses of Kshs.4,506,500 out of which, payments amounting to Kshs.4,478,991 were not supported by back to office report, approved rates for allowances and ETR receipts for cash purchases.

2.2. Unsupported Training Expenses

Further, the amount of Kshs.13,366,733 includes training expenses of Kshs.2,227,500 out of which, payments amounting to Kshs.1,150,500 were not supported with prove of attendance, recipient signature against amount paid and ETR receipts for cash purchases.

In the circumstances, the accuracy and completeness of use of goods and services expenses amounting to Kshs.5,629,491 could not be confirmed.

3.0. Inaccuracy of Cash and Cash Equivalent

The statement of financial position, and as disclosed in Note 19 to the financial statements, reflects cash and cash equivalents bank balance of Kshs.19,391,587. However, included in this balance is Deposit Account Kshs.1,853,412 and PMC accounts balances totalling to Kshs.9,919,095 which were not supported with bank reconciliation statements, cash books, bank statements and bank confirmation certificates.

Additionally, review of the bank reconciliation statement for operations account revealed long overdue and un-resolved reconciling items or stale cheques not written back amounting to Kshs.3,091,575.

Further, review of Annex 2 – PMC Bank Balances revealed that PMC balances totalling Kshs.1,236,143 and PMC savings of Kshs.38,565, which had been

outstanding for over two (2) years, were not returned to CDF Main account, contrary to the law

In the circumstances, the accuracy and completeness of cash and cash equivalent could not be confirmed.

4.0. Unsupported Receivables from Non-Exchange Transactions Balance

The statement of financial position, and as disclosed in Note 21 to the financial statements, reflects receivables from non-exchange transactions balance of Kshs.145,286,150. Whose supporting ledger, detailed ageing analysis and recovery or received schedules, including prior year receivables received during the year, were not provided for audit. Further, there was no evidence regarding efforts on recoveries of the same and there was no credit policy in place to guide on debt recoveries and management.

In the circumstances, the accuracy, completeness and recoverability of the receivables from Non-Exchange Transactions Balance of Kshs.145,286,150 could not be confirmed.

5.0. Undisclosed Inventories Value

The statement of financial position, reflects no inventories balance as at 30 June, 2025. However, review of records revealed that the fund held inventories of unknown value. Further, the inventory and stock taking report for the year under review was not provided for audit review, contrary to Section 162(2) of the Public Procurement and Asset Disposal Act, 2015, which requires the Head of Procurement Function to arrange for occasional visits of inspection to the stores, at least quarterly in each calendar year, and conduct quarterly and annual inventory and stock taking in order to ensure compliance with all respective governing laws and submit the report to the Accounting Officer. Additionally, there were no reliable stores Ledger, items or stores issuance records, goods received notes/stores receipt notes etc.

In the circumstances, the accuracy and completeness of the reported nil inventories amount, and the effectiveness of internal controls on inventory management 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 - Kuria West Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget of Kshs.336,362,448 and actual receipts on comparable basis of Kshs.191,076,298, resulting in underfunding of Kshs.145,286,150 or 43% of the budget. Similarly, the NG-CDF spent an amount of Kshs.171,684,711 out of the actual receipts of Kshs.191,076,298, resulting in underutilization of Kshs.19,391,587 or 10%.

Further, the statement reflects an expenditure on use of goods and services of Kshs.13,493,231 out of the approved budget of Kshs.12,473,569, resulting in an un-approved over expenditure of Kshs.1,019,662.

In addition, review of the budget execution by sectors and projects revealed the following anomalies:

- i. Un-approved expenditure or over-expenditures for 3 Projects amounting to Kshs.6,773,467
- ii. One hundred and sixty-seven (167) approved and budgeted projects and activities totalling Kshs.121,335,472 were not implemented (had zero utilization).
- iii. Thirty-eight (38) completed projects or projects with 99% Utilization amounting to Kshs.44,200,194. However, there were no proof if all were completed as the completion certificates, hand over reports or minutes, certifications of works done (last project certificates) among other key support documentations were not provided for audit.
- iv. The budget execution by sectors and projects reflects emergency projects actual expenditure of Kshs.11,721,190 against a final budget of Kshs.22,749,809, resulting in underutilization of Kshs.11,028,619 or 52%. However, the details and the nature of projects indicated as unutilized were not disclosed. In the circumstances, the projects could not be identified and propriety of the expenditure of Kshs.11,721,190 could not be confirmed.
- v. In addition, the budget execution by sectors and projects reflects a final budget of Kshs.396,420 for acquisition of assets (motor vehicles - including motor bikes) and Kshs.4,677,027 for innovation hub. However, these balances were not disclosed or reflected in the statement of budget and actual amounts.

The underfunding, underutilization and non-implementation of projects affected planned activities and may have impacted negatively on service delivery by the Fund. Further, the authorization of the over expenditure in use of goods and services could not be confirmed.

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, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively.

Review of the status during audit of the Fund in 2024/2025 revealed that the following matters remained unresolved:

S/No.	Financial Year	Audit Issue
1	2023/2024	Overstatement of Compensation of Employees
2	2023/2024	Unaccounted Expenditure on Fuel Oil and Lubricant
3	2023/2024	Inaccuracy of Cash and Cash Equivalent
4	2023/2024	Budgetary Control and Performance
5	2023/2024	Irregular Procurement Procedure on Supply of Sports Uniforms
6	2023/2024	Delayed Implementation of Projects and Incorrect Projects Status Report
7	2023/2024	Poor Workmanship in Project Implementation
8	2023/2024	Failure to Maintain Fixed Asset Register

Other Information

The Management is responsible for the Other Information set out on page iii to xxvii which comprise Key Constituency Information and Management, Chairman's Report, Statement of Performance against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and the Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, excepts for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0. Weaknesses in Projects Implementation

The statement of financial performance reflects other grants and transfers actual expenditure of Kshs.72,281,310 as disclosed in Note 14 of the financial statements, which was spent on various projects. Review of records and field verifications

revealed that Seven (7) projects implemented at a total cost of Kshs.25,456,406 were not labelled. As a result, we could not confirm if indeed they were done by the Kuria West NG - CDF. Additionally, nine (9) projects with a total cost of Kshs.25,101,412 were implemented with poor workmanship and some of them were not implemented as per the bills of materials.

In the circumstances, the value for money realized from the expenditure of Kshs.50,557,818 incurred on the sixteen (16) projects could not be confirmed.

2.0. Failure to Maintain an updated Fixed Asset Register

Annex 4 reflects a balance of Kshs.15,730,084 in respect to fixed assets. However, our verification revealed that Management did not maintain a complete fixed asset register to control its assets. This was contrary to Regulation 136(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws. In addition, there was no evidence to show that the Fund had ever valued its assets to ascertain the correct market values.

In the circumstances, Management was in breach of the law, and the effectiveness of internal controls on the management of fixed assets could not be confirmed.

3.0. Failure to Insure Fund's Immovable Assets

The statement of financial position and as disclosed in Note 23 to the financial statements reflects property, plant and equipment balance Kshs.4,218,750. The Fund was also in possession of other un-disclosed assets relating to immovable properties which included buildings, furniture and fittings and ICT equipment's among others. However, review of document provided for audit revealed that Management had not insured the assets, contrary to Paragraph 91 (1) of the National Treasury Guidelines on Asset and Liability Management in the Public Sector in the Public Sector, March, 2020.

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 matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me

to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Cash and Cash Equivalents – Weaknesses in Recording and Management

Review of internal controls over cash and cash equivalents revealed the following weaknesses:

- i. The cash book entries are not correctly captured and does not include key details like entry date, receipts or payment voucher number/ reference, Descriptions/particulars among other details, rendering the cash book incomplete and un-reliable
- ii. The monthly reconciliations were not done, checked and approved on timely basis. The cashbooks are not closed off and balances brought forward on monthly basis
- iii. There was no evidence that copies of bank reconciliation statements were send to the relevant authorities on timely basis in line with the law.
- iv. No system generated cash books and ledgers were provided for audit review
- v. The Fund applies standing imprest system in some cases. However, there was no evidence of approved cash floats being applied.
- vi. During the year under review, the cash book and bank reconciliation statements were not being reviewed by a senior accountant or officer to enhance internal checks.
- vii. Funds cash book is manual and not regularly updated hence were prone to errors, inaccuracies and possible manipulations of figures and single entry. Additionally, some procurement of the items and services were done through cash imprests or direct payments/claims or reimbursements which may be abused or used to circumvent the procurement laws. Although most of the procured items were within the low-cost procurements (Kshs.50,000 and below) range, they were rampant across all the departments and were done to split procurements. Further, the payments/receipts or invoices were not supported by ETR receipts casting doubts on their authenticity.

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 Management and the Board of Management

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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Hospital's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

The board of management is responsible for overseeing the Hospital'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

08 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	197,386,150
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		197,386,150
Expenses		
Employee costs	10	4,861,012
Committee expenses	11	5,359,515
Use of Goods and Services	12	13,366,733
Other Government Units Actual expenditure	13	76,634,391
Other Grants and Transfers Actual expenditure	14	72,281,310
Depreciation and amortization expense	15	1,406,250
Digital Hubs Actual expenditure	16	-
Total expenses		173,909,211
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		23,476,939

The Constituency financial statements were approved by the NGCDFC on 15/8/2025 and signed by:



Chairman

NG-CDF

Committee

Name: James Robi Wambura

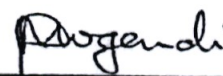


National

Accountant

Name: Caroline Njeru

ICPAK M/No: 18724



Sub-County

Fund Account Manager

Name: Paul Charles Mogendi



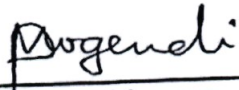
National Government Constituencies Development Fund (NGCDF)
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Annual Report and Financial Statements for The Year Ended June 30, 2025

12. Statement of Financial Position As At 30th June, 2025

	Note	Period as at June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	19,391,587	48,242,303
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	145,286,150	90,733,995
Prepayments	22	126,498	-
Total Current Assets		164,804,235	138,976,297
Non-Current Assets			
Property, Plant and Equipment	23	4,218,750	5,625,000
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		4,218,750	5,625,000
Total Assets (A)		169,022,985	144,601,297
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	-	-
Lease Liabilities	28	-	-
Gratuity provision	29	2,563,428	1,618,680
Total Current Liabilities		2,563,428	1,618,680
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		2,563,428	1,618,680
NetAssets (A-B)		166,459,557	142,982,617
Represented by:			
Revaluation Reserves		166,459,556	142,982,617
Accumulated Surplus			
Total Net Assets		166,459,556	142,982,617

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

The Constituency financial statements set out on pages 1 to 11 approved by NG CDFC on 15/8 2025 and signed by:

 Chairman	NG-CDF	 National	Sub-County	 Fund Account Manager
Committee		Accountant		
Name: James Robi Wambura		Name: Caroline Njeru		Name: Paul Charles Mogendi
		ICPAK M/No: 18724		

13. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Reserves	Accumulated	Total
		surplus/Deficit	
	Kshs	Kshs	Kshs
As at 30th June 2024 (cash basis)	37,641,405	-	37,641,405
Adjustments: (to recognize assets and liabilities)			
Add Assets	106,051,228		106,051,228
Less Liabilities	710,016		710,016
As at July 1, 2024	142,982,617		142,982,617
Surplus/(Deficit) For the Period	23,476,939		23,476,939
Revaluation Gain/Loss	-	-	-
As at 30th June 2025	166,459,556	-	166,459,556

Note:

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

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

	Notes	Period ended Jun-2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		142,833,995
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
Total Receipts		142,833,995
Payments		
Employee costs		3,916,264
Committee expenses		5,359,515
Use of Goods and Services		13,493,231
Other Government Units Certified Works		76,634,391
Other Grants and Transfers		72,281,310
Digital Hubs Expenses		-
Total Payments		171,684,711
Net Cash Flows from/ (used in) Operating Activities	30	(28,850,716)
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		(28,850,716)
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		(28,850,716)
Cash and cash equivalents at Period Start	19	48,242,303
Cash and cash equivalents at Period End	19	19,391,587

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	B		C=(a+b)	d	e=(c-d)	f=d/c *100
	<i>Period ended June 2025</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>Period ended June 2025</i>	<i>Period ended June 2025</i>		
Revenue							
Transfers From the NGCDF Board	197,386,150	48,242,303	90,733,995	336,362,448	191,076,298	145,286,150	57%
Transfers from domestic and foreign partners	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
Totals	197,386,150	48,242,303	90,733,995	336,362,448	191,076,298	145,286,150	57%
Expenses							
Employee costs	5,267,372	908,663	-	6,176,035	3,916,264	2,259,772	63%
Committee expenses	6,806,000	-	-	6,806,000	5,359,515	1,446,485	79%
Use of Goods and Services	5,261,381	7,212,188	-	12,473,569	13,493,231	(1,019,662)	108%

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Annual Report and Financial Statements for The Year Ended June 30, 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
	<i>Period ended June 2025</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>Period ended June 2025</i>	<i>Period ended June 2025</i>		
Other Government Units Certified Works	91,550,000	31,565,915	55,900,213	179,016,128	76,634,391	102,381,737	43%
Other Grants and Transfers	88,501,397	8,555,537	34,833,782	131,890,716	72,281,310	59,609,406	55%
Acquisition of assets	-	-	-	-	-	-	
Digital Hubs Expenses							
Funds Pending Approval**							
Total Expenditure	197,386,150	48,242,302	90,733,995	336,362,447	171,684,711	164,677,737	51%
Surplus for the period	-	-	-	-	19,391,587	(19,391,587)	

**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

Explanatory Notes.

S/NO	ITEM	PERCENTAGE	REASON
1	Employee costs	63%	This is as a result of unpaid gratuity monies
2.	Committee expenses	79%	During the financial year no project was approved hence monitoring and evaluation activities were minimal hence the under expenditure

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

3	Other Government Units Certified Works	43%	Late Disbursement of Funds
4	Other Grants and Transfers	55%	Late Disbursement of Funds

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	164,677,737
Less undisbursed funds receivable from the Board as at 30 th June 2025	145,286,150
Cash and Cash Equivalents at the end of the 30 th June 2025	19,391,587

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 16/8/ 2025 and signed by:



 Fund Account Manager

Name: Paul Charles Mogendi



 National Sub-County Accountant

Name: Caroline Njeru
 ICPAK M/No:18724



 Chairman NG-CDF Committee

Name: James Robi Wambura

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

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,267,372	908,663		6,176,035	3,916,264	2,259,771
1.2 Committee allowances	3,212,000	-		3,212,000	3,212,000	-
1.3 Use of goods and services	3,363,797	5,917,591		9,281,388	8,498,135	783,253
Sub-total	11,843,169	6,826,254	-	18,669,423	15,626,399	3,043,024
2.0 Monitoring and evaluation						
2.1 Capacity building	880,000	1,294,597		2,174,597	2,227,500	(52,903)
2.2 Committee allowances	3,594,000	-		3,594,000	2,147,515	1,446,485
2.3 Use of goods and services	1,017,584			1,017,584	1,293,458	(275,874)
Sub-total	5,491,584	1,294,597	-	6,786,181	5,668,473	1,117,708
3.0 Emergency						
Unutilized	10,388,745	293,153	12,067,911	22,749,809	11,721,190	11,028,619
Sub-total	10,388,745	293,153	12,067,911	22,749,809	11,721,190	11,028,619

*National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
4.0 Bursary and Social Security						
5.1 primary schools				-		-
5.2 secondary schools	30,000,000			30,000,000	36,444,690	(6,444,690)
5.3 tertiary institutions	20,000,000			20,000,000	15,329,000	4,671,000
5.4 special needs	844,646		679,766	1,524,412	293,000	1,231,412
5.5 education support programmes				-		-
5.6 social security	1,980,000		7,609,078	9,589,078		9,589,078
Sub-total	52,824,646	-	8,288,844	61,113,490	52,066,690	9,046,800
5.0 climate change mitigation						
7.1 kugisingisi primary school	230,000			230,000	-	230,000
7.2 naora primary school	230,000			230,000	-	230,000
7.3 sagegi primary school	230,000			230,000	-	230,000
7.4 ngisiru primary school	230,000			230,000	-	230,000
7.5 nyaigutu primary school	230,000			230,000	-	230,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
7.6 boremagongo primary school	230,000			230,000	-	230,000
7.7 kombe primary school	230,000			230,000	-	230,000
7.8 rosabare primary school	230,000			230,000	-	230,000
7.9 gwikonge primary school	230,000			230,000	-	230,000
Gosese primary school		100,000		100,000	100,000	-
7.8 Ikerege primary school		100,000		100,000	100,000	-
7.9 Ngochoni primary school		100,000		100,000	100,000	-
8.0 Komorege primary school		100,000		100,000	100,000	-
8.0 Primary Schools Projects			-	-		
Sub-total	2,070,000	400,000	-	2,470,000	400,000	2,070,000
7.7 Gosese primary school		1,057,991	794,743	1,852,734	1,840,652	12,082
Nyankore primary school	1,200,000			1,200,000	-	1,200,000

*National Government Constituencies Development Fund (NGCDF)
Kuria West Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nyabirongo girls boarding primary school	1,500,000			1,500,000		1,500,000
Nyabirongo girls boarding primary school	4,800,000			4,800,000		4,800,000
Bohorera primary school	1,500,000			1,500,000		1,500,000
Bohorera primary school	4,800,000			4,800,000		4,800,000
Taragwiti primary school	1,500,000			1,500,000		1,500,000
Taragwiti primary school	4,800,000			4,800,000		4,800,000
Kengariso primary school	1,500,000			1,500,000		1,500,000
Kengariso primary school	4,800,000			4,800,000		4,800,000
St kizito primary school	1,500,000			1,500,000		1,500,000
St kizito primary school	4,800,000			4,800,000		4,800,000
St kizito primary school	700,000			700,000		700,000
St kizito primary school	300,000			300,000		300,000
Ikerege primary school	1,500,000			1,500,000		1,500,000
Ikerege primary school	4,800,000			4,800,000		4,800,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nyamaharaga pag primary school	4,800,000			4,800,000		4,800,000
Isibania mixed primary school	1,200,000			1,200,000		1,200,000
Masaba primary school	1,200,000			1,200,000		1,200,000
Komosoko primary school	1,200,000			1,200,000		1,200,000
Komomange primary school	400,000			400,000		400,000
Boremagongo primary school	1,200,000			1,200,000		1,200,000
Naora primary school	1,200,000			1,200,000		1,200,000
Ngochini primary school	1,500,000			1,500,000		1,500,000
Mabera primary school	6,500,000	4,163	18,000,000	24,504,163	16,050,091	8,454,072
Gukipimo primary school	800,000			800,000		800,000
Korobunyige primary school	800,000			800,000		800,000
Kubwaha primary school		955,900	147,266	1,103,166	1,002,162	101,004
Gwikonge primary school		957,551		957,551	952,629	4,922

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nyawintachiri a Primary School		952,734		952,734		952,734
Boremagongo primary school		1,855,897		1,855,897	1,852,948	2,949
Bogambero primary school		1,855,906		1,855,906	1,851,849	4,057
Biamiti primary school		970,750		970,750	952,517	18,233
Kengariso primary school		1,021,585	50,000	1,071,585	1,064,287	7,298
Kiburanga primary school		973,089		973,089	924,297	48,792
Kombe primary school		953,420	350,000	1,303,420	1,294,134	9,286
Komomange primary school		1,004,279		1,004,279	985,484	18,795
Komorege primary school		4,973	1,052,736	1,057,709	1,050,627	7,082
Korogati primary school		958,997		958,997	956,516	2,481
Kubweye primary school		14,236	952,734	966,970	953,085	13,885
Kurutiyange primary school		962,882		962,882	935,598	27,284
Ngochoni primary school		953,865		953,865	942,274	11,591
Nyabirongo primary school		502,369	600,000	1,102,369	1,091,015	11,354
Nyaigutu primary school		956,488		956,488	953,065	3,423



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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nyametaburo primary school		954,268		954,268	898,947	55,321
Nyamwini primary school		1,887,761		1,887,761	1,862,130	25,631
Nyanchabo primary school		956,951		956,951	912,320	44,631
Nyawaitanchiria primary school		3,356	952,734	956,090	950,604	5,486
Sorore primary school		952,734		952,734	934,509	18,225
St kizito primary school		1,004,194	1,800,000	2,804,194	2,787,688	16,506
Bingutwi pri		32,783		32,783	-	32,783
Bohorera primary		3,513		3,513	-	3,513
Getonganya pri		7,993		7,993	-	7,993
Gukipimo primary school		15,551		15,551	-	15,551
Duveskog primary		1,519		1,519	-	1,519
Gekamiri primary school		11,407		11,407	-	11,407
Getabara pri school		3,059		3,059	-	3,059
Igena primary		5,305		5,305	-	5,305
Ikerege boarding pri		2,150	2,800,000	2,802,150	2,766,524	35,626

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Ikerege mixed primary school		1,828	1,600,000	1,601,828	1,489,350	112,478
Iraha primary school		5,524		5,524	-	5,524
Isibania primary school		625		625	-	625
Karosi pri school		22,605		22,605	-	22,605
Kebobono pri school		236		236	-	236
Kehancha primary		4,032		4,032	-	4,032
Komasincha pri school		62		62	-	62
Komosoko pri school		10,786	2,800,000	2,810,786	2,796,425	14,361
Korobunyige primary		4,701		4,701	-	4,701
Kugisingisi primary		26,120		26,120	-	26,120
Kugitura pri		2,313		2,313	-	2,313
Kuguyi primary		31		31	-	31
Masaba primary school		11,498		11,498	-	11,498
Mathias giosahi primary school		65,984		65,984	-	65,984
Moheto primary school		1,344	800,000	801,344	758,196	43,148

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Muchebe primary school		1,203		1,203	-	1,203
Naora primary school		4,555	300,000	304,555	290,192	14,363
Ndamukia primary		1,044		1,044	-	1,044
Ngisiru primary school		4,903		4,903	-	4,903
Ntiange primary school		423,530		423,530	-	423,530
Nyabikaye pri school		6,019		6,019	-	6,019
Nyabokarange pri school		23,136		23,136	-	23,136
Nyamagagana pri school		13,979	1,700,000	1,713,979	1,698,997	14,982
Nyamaharaga mixed primary school		2,973,333		2,973,333	935,598	2,037,735
Nyamaharaga pag pri school		11,065		11,065	-	11,065
Nyamarangere pri		5,100		5,100	-	5,100
Nyamekoma primary		16,967		16,967	-	16,967
Nyamosense pri school		153,317	1,600,000	1,753,317	1,738,186	15,131
Nyamosense special primary school		26,906		26,906	-	26,906
Nyangiti primary school		45,552		45,552	-	45,552

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nyangoge pri		14,101		14,101	-	14,101
Nyankore primary school		5,537		5,537	-	5,537
Nyasese pri school		6,310		6,310	-	6,310
Nyatechi primary school		5,666		5,666	-	5,666
Nyatira primary		17,830		17,830	-	17,830
Robarisia pri school		1,580		1,580	-	1,580
Rokere pri school		4,710		4,710	-	4,710
Rongabi primary		30,643		30,643	-	30,643
Rosabare pri school		2,627	800,000	802,627	798,222	4,405
Sagegi primary		28,784		28,784	-	28,784
Sirori simba pri school		436		436	-	436
St annes pri school		7,238		7,238	-	7,238
St mathias kohanga pri		925,265		925,265	-	925,265
Tagare pri school		2,226	800,000	802,226	781,183	21,043
Taragwiti primary		4,607		4,607	-	4,607
Taranganya bording pri		213		213	-	213
Taranganya mixed pri		2,327		2,327	-	2,327

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Tongerria pri		1,930		1,930	-	1,930
Wizara pri school		2,160		2,160	-	2,160
Wizara special		10,989		10,989	-	10,989
Sub-total	60,800,000	27,703,083	37,900,213	126,403,296	58,052,301	68,350,995
9.0 Secondary Schools Projects (List all the Projects)						
St angela merici sec school	7,000,000	5,939	13,000,000	20,005,939	10,000,608	10,005,331
Komomange sec school	1,200,000			1,200,000		1,200,000
Komomange sec school	600,000			600,000		600,000
Ngisiru sec school	900,000			900,000		900,000
Masaba sec school	3,600,000			3,600,000	300,000	3,300,000
Mathias nyanchabo girls sec school	500,000			500,000		500,000
Mathias nyanchabo girls sec school	1,000,000			1,000,000		1,000,000

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Programme/Sub-programme	Original Budget	Opening Balance (C/Bk) and AIA	Adjustments Previous Years' Outstanding Disbursements	Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nyangoge sec school	900,000			900,000		900,000
Nyangoge sec school	250,000	234,244		484,244	480,000	4,244
Nyankore sec school	2,000,000			2,000,000		2,000,000
Kurutiyange sec school	3,000,000			3,000,000		3,000,000
Nyamagagana sec school	4,000,000			4,000,000		4,000,000
Kugisingisi sec school	500,000			500,000		500,000
Kugisingisi sec school	1,000,000			1,000,000		1,000,000
Kugisingisi sec school	1,000,000			1,000,000		1,000,000
Kubweye mixed sec school	1,600,000			1,600,000		1,600,000
Nyabikaye sec school	1,200,000			1,200,000		1,200,000
Gwikonge sec school	500,000			500,000		500,000
St angela merici sec school				-		-
Dr machage sec		3,048		3,048		3,048
Getonganya mixed sec		226		226		226
Gwikonge sec school		129,370		129,370		129,370
Ikerege mixed sec school		1,108		1,108		1,108
Iraha sec school		4,435	500,000	504,435	498,977	5,458

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kombe sec school		816,559		816,559	785,328	31,231
Isibania sec school		800,000		800,000	798,177	1,823
Komomange sec school		30,929		30,929		30,929
Komosoko sec school		7,139		7,139		7,139
Kubweye secondary school		2,663		2,663		2,663
Kugitura sec school		1,463		1,463		1,463
Masaba sec school		145,807		145,807		145,807
Nyabokarange sec school		18,790		18,790		18,790
Nyamagagana secondary school		4,017		4,017		4,017
Nyamaharaga mixed sec		675		675		675
Nyametaburo sec		24,336		24,336		24,336
Nyankore sec school		3,672		3,672		3,672
St augustine motemorabu sec		51,860		51,860		51,860
St marys mabera girls sec		1,486,452		1,486,452	1,400,000	86,452

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
St mathias nyamosense secondary school		1		1		1
St mathias nyancho sec		57,810		57,810		57,810
Taranganya girls sec		6,160		6,160		6,160
Chacha moronge sorore sec		3,773	500,000	503,773	499,000	4,773
				-		-
Sub-total	30,750,000	3,840,474	14,000,000	48,590,474	14,762,090	33,828,384
8.0 Tertiary institutions Projects						
Mabera tti		22,358	4,000,000	4,022,358	3,820,000	202,358
				-		-
Sub-total	-	22,358	4,000,000	4,022,358	3,820,000	202,358
9.0 security projects						
Kurutiyange ass chiefs office	900,000			900,000		900,000
Mabera ap camp	1,000,000			1,000,000		1,000,000
Bugumbe central chief		2,095		2,095		2,095
Bugumbe north chiefs office		2,775		2,775		2,775

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bukira central chiefs office		60		60		60
Bukira east chief office		2,114		2,114		2,114
Bukira north chiefs office		1,017		1,017		1,017
Isibania ass chief		34,426		34,426		34,426
Isibania dos residence		1,748		1,748		1,748
Isibania ocs residence		2,206		2,206		2,206
Isibania police station		9,482	-	9,482		9,482
Kehancha police station renovation		4,974		4,974		4,974
Kehancha police station septic		3,682		3,682		3,682
Kiomakebe ass chief office		4,329		4,329		4,329
Kkehancha land registrar/cipu		45		45		45
Kombe chief		1,879		1,879		1,879
Kurutiyange ass chief office		2,756		2,756		2,756
Mabera acc office		255	600,000	600,255	344,526	255,729

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mabera ap residence		10,551	1,200,000	1,210,551	997,150	213,401
Mabera police station		1,538,441	4,000,000	5,538,441	3,360,000	2,178,441
Mabera resource centre		1,024		1,024		1,024
Masaba acc office		2,989		2,989		2,989
Masaba acc residence		774		774		774
Masaba police line		4,631		4,631		4,631
Masaba resource center		1,934		1,934		1,934
Gwikonge ass chief office		3,149		3,149		3,149
Igena ass chiefs camp		1,127		1,127		1,127
Ikerege acc office		560		560		560
Ikerege chief office		1,053		1,053		1,053
Komomwamu police line		31,749		31,749		31,749
Komosoko assistance chief		11,038		11,038		11,038
Ngisiru ass chief office		14,800		14,800		14,800
Nyabikaye ass chief		792		792		792
Nyamagagana ass chiefs		7,520		7,520		7,520
Nyamaharaga assistant chief		2,491		2,491		2,491

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nyamosense ap camp		458,692		458,692	344,526	114,166
Nyanchabo police line		7,181		7,181		7,181
Nyangoge ass chiefs office		16,724		16,724		16,724
Nyankore ass chief office		2,406		2,406		2,406
Nyankore police post		22,516		22,516		22,516
Nyanokre chiefs office		2,265		2,265		2,265
Sagegi ass chief office		3,369		3,369		3,369
Taragwiti ap houses		6,649		6,649		6,649
Nyabohanse acc			4,000,000	4,000,000	3,047,228	952,772
Sub-total	1,900,000	2,228,266	9,800,000	13,928,266	8,093,430	5,834,836
10.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)	396,420		-	396,420		396,420
10.2 Construction of CDF office	-	-	-	-	-	-
10.3 Purchase of furniture and equipment	-	-	-	-	-	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
10.4 Purchase of computers	-	-	-	-	-	-
10.5 Purchase of land	-	-	-	-	-	-
Sub-total	396,420	-	-	396,420	-	396,420
11.0 digital hubs	-	-	-	-	-	-
(Itemize as per the code list)						
Sub total						
12.0 others						
Nyamosense acc office	5,000,000	-	-	5,000,000		5,000,000
Nyamaharaga acc office	5,000,000			5,000,000		5,000,000
Kehancha police station	5,000,000			5,000,000		5,000,000
Nyamosense acc office	1,973,862			1,973,862		1,973,862
Nyamaharaga acc office	1,973,862			1,973,862		1,973,862
Kehancha police station	1,973,862			1,973,862		1,973,862
Mabera resource centre		4,000,000	-	4,000,000		4,000,000
Ng-cdf kuria west office		58,613		58,613		58,613
Kuria west NG-CDF Strategic Plan		1,536,940		1,536,940	1,474,138	62,802

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
innovation hub			4,677,027	4,677,027		4,677,027
Sub-total	20,921,586	5,595,553	4,677,027	31,194,166	1,474,138	29,720,028
13.0 Funds pending approval**						
13.1 Unapproved projects						
13.2 aia						
13.3pmc savings		38,565		38,565		38,565
Sub-total		38,565		38,565		38,565
Total	197,386,150	48,242,303	90,733,995	336,362,448	171,684,711	164,677,737

(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 Amount)

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 Kuria West Constituency principal activity is to fund and implement grassroots development projects in education, security, and Bursary grant to needy and vulnerable students.

2. Statement of Compliance and Basis of Preparation

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

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

The recognition of all other non-financial assets acquired prior to the 2023/2024 financial year will be undertaken in the third year of the transition period, after the necessary identification and valuation processes have been completed.

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

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	Applicable 1st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.

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	<p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>Not Applicable</p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p>Applicable 1st January 2025</p> <p>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.</p> <p>Not Applicable</p>
<p>IPSAS 45: Property Plant and Equipment</p>	<p>Applicable 1st January 2025</p> <p>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 recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>Not Applicable</p>
<p>IPSAS 46: Measurement</p>	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>Not Applicable</p>
<p>IPSAS 47:</p>	<p>Applicable 1st January 2026</p>

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Revenue	<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>Not Applicable</p>
IPSAS 48: Transfer Expenses	<p>Applicable 1st January 2026</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 to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>Not Applicable</p>
IPSAS 49: Retirement Benefit Plans	<p>Applicable 1st January 2026</p> <p>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.</p> <p>Not Applicable</p>
IPSAS 50: Exploration For Evaluation of Mineral Resources	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the & exploration for and evaluation of mineral resources. The Standard requires:</p> <ol 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. <p>Not Applicable</p>

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.

b) Budget information

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

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

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

c) Property, plant and equipment

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

d) Leases

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

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Entity. Operating lease payments are

recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

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:

Raw materials: purchase cost using the weighted average cost method.

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

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

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

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

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

- a) The condition of the asset is based on the assessment of experts employed by the Entity. The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- b) The nature of the processes in which the asset is deployed.

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- c) Availability of funding to replace the asset.
- d) 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 organization e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

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6. Transfers from the NG-CDF Board

Description	2024-2025
	Kshs
NGCDFB Transfers (Allocation for the FY)	197,386,150
Total	197,386,150

7. Transfers from domestic and foreign partners

Description	2024-2025
	Kshs
Grants	-
Total	-

8. Finance income

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

(Provide a brief explanation for this revenue)

9. Miscellaneous income

	2024-2025
	Kshs
Rental Income	-
Income from sale of tenders	-
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere (specify)	-
Total	-

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10. Employees cost

	2024-2025
	Kshs
NG-CDFC Basic staff salaries	3,531,553
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	944,748
Employer Contributions Compulsory national social security schemes	309,824
Employer Contributions Compulsory Housing levy	70,087
Employer contributions to National Industrial Training Authority	4,800
Other Specify	-
Total	4,861,012

11. Committee Expenses

	2024-2025
	Kshs
Sitting allowance	1,223,700
Other Committee expenses	4,135,815
Total	5,359,515

12. Use of Goods and services

	2024-2025
	Kshs
Utilities, supplies and services	993,370
Communication, supplies and services	637,486
Domestic travel and subsistence	4,506,500
Printing, advertising and information supplies & services	391,340
Office Rent	-
Training expenses	2,227,500
Hospitality supplies and services	-
Insurance costs	88,254
Specialized materials and services	-
Office and general supplies and services	-
Fuel, oil & lubricants	1,293,458

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Bank charges	102,727
Routine maintenance – vehicles and other transport equipment	85,960
Routine maintenance – other assets	-
Strategic plan expenses	1,474,138
Other operating expenses	1,566,000
Total	13,366,733

13. Other Government Units Actual expenditure

Description	2024-2025
	Kshs
Primary Schools Actual expenditure	58,352,301
Secondary Schools Actual expenditure	14,462,090
Tertiary Institutions Actual expenditure	3,820,000
Total	76,634,391

14. Other Grants and transfers Actual expenditure

	2024-2025
	Kshs
Bursary – secondary schools	36,444,690
Bursary – tertiary institutions	15,329,000
Bursary – special schools	293,000
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	8,093,430
Climate change mitigation projects	400,000
Emergency projects Actual expenditure	11,721,190
Roads projects Actual expenditure	-
Others specify	-
Total	72,281,310

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15. Depreciation and Amortization Expenses

Description	2024-2025
	Kshs
Property Plant and Equipment	1,406,250
Intangible Assets	-
Total	1,406,250

16. Digital Hubs Expenses

Description	2024-2025
	Kshs
Construction/ renovation/ Actual expenditure	-
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (specify)	-
Total	-

17. Gain/loss on Sale of Assets

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

18. Impairment Loss

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

(Provide brief explanation on assets impairment loss)

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19. 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)		
Equity Bank, Account No.1120299846566 (Operations account)	7,619,080	37,641,405
Operations account pending closure (Indicate name & account no.)	-	-
Equity Bank, account No. (Deposit account)	1,853,412	908,664
Name of Bank, account No. (PMC's account)	9,919,095	9,692,233
Total	19,391,587	48,242,303
Cash Balances		
Location 1	-	-
Other Locations (Specify)	-	-
Total	-	-

20. Receivables from Exchange Transactions

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

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

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i. Ageing Analysis for Receivables

Description	Period Ended June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	%	-	%

21. Receivables from Non-Exchange Transactions

Description	Period ended June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	145,286,150		90,733,994.60	
Outstanding imprest	-		-	
Total	145,286,150		90,733,995	
Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	145,286,150	100%	90,733,995	%
Between 1-2 years	-	-	-	%
Over 3 years	-	-	-	%
Total	145,286,150	100%	90,733,995	%

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22. Prepayments

Description	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	126,498	-
Prepaid Electricity Costs	-	-
Other Prepayments (Specify)	-	-
Total	126,498	-

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work progress	Total
Depreciation Rate(specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	-	7,500,000	-	-	-	-	7,500,000
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	7,500,000	-	-	-	-	7,500,000
Depreciation And Impairment								
Opening Depreciation	-	-	1,875,000	-	-	-	-	1,875,000
Depreciation	-	-	1,406,250	-	-	-	-	1,406,250
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	3,281,250	-	-	-	-	3,281,250
Net Book Values								
Opening Bal as at 1 st July 2024	-	-	5,625,000	-	-	-	-	5,625,000
As At 30 th June 2025	-	-	4,218,750	-	-	-	-	4,218,750

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Valuation

Motor vehicle was valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020). These amounts were adopted on July 1 2024.

23 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	2,341,387	-	2,341,387
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	12,293,000	-	12,293,000
Computers And Related Equipment	884,900	-	884,900
Office Equipment, Furniture, And Fittings	210,797	-	210,797
Total	15,730,084	-	15,730,084

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

25. Right-of use assets

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

26. Trade and Other Payables

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

27. Third-Party deposits

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

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Retentions aging analysis.

	2024-2025	% of the total	2023-204 Comparative FY	% of the total
Less than 1 year		100%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total			-	

28. Lease Liabilities

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

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	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Gratuity at the beginning of the period (A)	1,618,680	
Gratuity held during the period (B)	944,748	1,618,680
Gratuity paid during the period (C)	-	-
Total Gratuity provision as at period 2025 D=(A+B-C)	2,563,428	1,618,680

30. Cash Generated from Operations

	Period ended June 2025
	Kshs
Surplus for the period before tax	23,476,939
Adjusted for:	
Depreciation	1,406,250
Non-cash grants received	-

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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	(54,678,653)
Changes in deferred income	-
Changes in Third party deposits	-
Changes in gratuity provision	944,748
Changes in payments received in advance	-
Net cash flow from operating activities	(28,850,716)

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

31. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management 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:

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 2024				
Receivables from exchange transactions			-	-
Receivables from non-exchange transactions owing	90,733,995	90,733,995	-	-
Bank balances			-	-
Total	90,733,995	90,733,995	-	-
As at 30 June 2025				
Receivables from exchange transactions			-	-
Receivables from non-exchange transactions	145,286,150	145,286,150	-	-
Bank balances			-	-
Total	145,286,150	145,286,150	-	-

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

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered

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adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from July 2024. 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	Between 1-3	Over	Total
	month	months	months	
	Kshs	Kshs	Kshs	Kshs
As at 30 th June 2025				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Retention Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	1,618,680	1,618,680
Total	-	-	1,618,680	1,618,680
As at 30 th June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Retention Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	2,563,428	2,563,428
Employee benefit obligation	-	-	-	-
Total	-	-	2,563,428	2,563,428

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

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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. The carrying amount of the Entity's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

2024-2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June (Current FY)			
Financial Assets	-	-	-
Investments	N/A	N/A	N/A
Cash	N/A	N/A	N/A
Debtors	N/A	N/A	N/A
Total Financial Assets	-	-	-
Financial Liabilities	-	-	-
Trade And Other Payables	N/A	N/A	N/A
Borrowings	N/A	N/A	N/A
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

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Foreign currency sensitivity analysis

Current FY

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June (Current FY)			
Financial Assets			
Investments	N/A	N/A	N/A
Cash	N/A	N/A	N/A
Debtors	N/A	N/A	N/A
Total Financial Assets	-	-	-
Financial Liabilities	-	-	-
Trade And Other Payables	N/A	N/A	N/A
Borrowings	N/A	N/A	N/A
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

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

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

b) Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data

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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.

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

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

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	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	166,459,557	142,982,617
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings		
Less: Cash and Bank Balances	147,067,970	-
Net Debt/(Excess Cash And Cash Equivalents)	19,391,587	48,242,303
Gearing	88 %	%

32. Related Party Disclosures

	2024-2025	Opening Statement 1 st July 2025
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	5,359,515	6,168,025
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	142,833,995	90,733,945
Total	148,193,510	96,902,020

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

Contingent Liabilities

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

35. Capital Commitments

Capital Commitments	FY 2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Authorised for	N/A	N/A
Authorised and Contracted for	N/A	N/A
Total	N/A	N/A

(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).

36. Events after the Reporting Period

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

37. Ultimate And Holding Entity

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

38. Currency

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

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18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2025
Land	-			-
Buildings and structures	2,341,387			2,341,387
Transport equipment	12,293,000			12,293,000
Office equipment, furniture, and fittings	210,797			210,797
ICT Equipment and Other ICT Assets	884,900			884,900
Other Machinery and Equipment				
Intangible assets				
Total	15,730,084	-	-	15,730,084

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Biamiti primary school	KCB Isibania	1251893988	18,233	18,016
Bingutwi pri	KCB Isibania	1271667282	32,783	32,783
Bogambero primary school	KCB Isibania	1320425208	4,057	903,172
Bohorera primary	KCB Isibania	1137169532	3,513	3,513
Boremagongo primary school	KCB Isibania	1117528650	2,949	903,163
Bugumbe central chief	KCB Isibania	1112424032	2,095	2,095
Bugumbe north chiefs office	KCB Isibania	1266288589	2,775	2,775
Bukira central chiefs office	KCB Isibania	1125195711	60	60
Bukira east chief office	KCB Isibania	1204567670	2,114	2,114
Bukira north chiefs office	KCB Isibania	1157880053	1,017	1,017
Chacha moronge sorore sec	KCB Isibania	1116847086	4,773	3,773
Dr machage sec	KCB Isibania	1137865237	3,048	3,048
Duveskog primary	KCB Isibania	1133497837	1,519	1,519
Gekamiri primary school	KCB Isibania	1293029734	11,407	11,407
Getabara pri school	KCB Isibania	1279354313	3,059	3,059
Getonganya mixed sec	KCB Isibania	1127080083	226	226
Getonganya pri	KCB Isibania	1280773952	7,993	7,993
Gosese primary school	KCB Isibania	1280319704	17,339	905,257
Gukipimo primary school	KCB Isibania	1106372328	15,551	15,551
Gwikonge ass chief office	KCB Isibania	1161062041	3,149	3,149
Gwikonge primary school	KCB Isibania	1133823181	4,922	4,817
Gwikonge sec school	KCB Isibania	1176238094	129,370	129,370
Igena ass chiefs camp	KCB Isibania	1149932147	1,127	1,127

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Igena primary	KCB Isibania	1179441834	5,305	5,305
Ikerege acc office	KCB Isibania	1271083388	560	560
Ikerege boarding pri	KCB Isibania	1280773952	35,626	2,150
Ikerege chief office	KCB Isibania	1160850178	1,053	1,053
Ikerege mixed primary school	KCB Isibania	1252559941	12,478	1,828
Ikerege mixed sec school	KCB Isibania	1252491018	1,108	1,108
Iraha primary school	KCB Isibania	1258489732	5,524	5,524
Iraha sec school	KCB Isibania	1204862079	5,458	4,435
Isibania ass chief	KCB Isibania	1277689784	34,426	34,426
Isibania dos residence	KCB Isibania	1133471323	1,748	1,748
Isibania ocs residence	KCB Isibania	1176460307	2,206	2,206
Isibania police station	KCB Isibania	1133461972	9,482	9,482
Isibania primary school	KCB Isibania	1275346626	625	625
Isibania sec school	KCB Isibania	1117690156	1,823	-
Karosi pri school	KCB Isibania	1155714695	22,605	22,605
Kebobono pri school	KCB Isibania	1171911548	236	236
Kehancha police station renovation	KCB Isibania	1208229028	4,974	4,974
Kehancha police station septic	KCB Isibania	1150198087	3,682	3,682
Kehancha land registrar/ cipu	KCB Isibania	1159817790	45	45
Kehancha primary	KCB Isibania	1107997526	4,032	4,032
Kengariso primary school	KCB Isibania	1159933642	757,298	1,021,585
Kiburanga primary school	KCB Isibania	1126727059	48,792	20,355
Kiomakebe ass chief office	KCB Isibania	1183060459	4,329	4,329
Komasincha pri school	KCB Isibania	1289764379	62	62

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Kombe chief	KCB Isibania	1276197462	1,879	1,879
Kombe primary school	KCB Isibania	1286925630	9,286	686
Kombe sec school	KCB Isibania	1252270011	31,231	16,559
Komomange primary school	KCB Isibania	1202909450	18,795	51,545
Komomange sec school	KCB Isibania	1135049769	30,929	30,929
Komomwamu police line	KCB Isibania	1127681159	31,749	31,749
Komorege primary school	KCB Isibania	1115340360	7,080	4,973
Komosoko assistance chief	KCB Isibania	1114872016	11,038	11,038
Komosoko pri school	KCB Isibania	1286884314	14,361	10,786
Komosoko sec school	KCB Isibania	1133364179	7,139	7,139
Korobunyiye primary	KCB Isibania	1126008559	4,701	4,701
Korogati primary school	KCB Isibania	1115709089	2,481	6,263
Kubweye secondary school	KCB Isibania	1113206985	1,004	2,663
Kubweye primary school	KCB Isibania	1170490255	16,548	14,236
Kubwaha primary school	KCB Isibania	1278901477	-	3,166
Kugisingisi primary	KCB Isibania	1296394212	26,120	26,120
Kugitura pri	KCB Isibania	1286884470	2,313	2,313
Kugitura sec school	KCB Isibania	1158309473	1,463	1,463
Kuguyi primary	KCB Isibania	1135849951	31	31
Kurutiyange ass chief office	KCB Isibania	1286846633	2,756	2,756
Kurutiyange primary school	KCB Isibania	1138429813	577,285	10,148
Mabera acc office	KCB Isibania	1294070908	255	255
Mabera ap residence	KCB Isibania	1116143259	213,401	10,551
Mabera police station	KCB Isibania	1179687299	1,178,441	38,441

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Mabera primary	KCB Isibania	1132762081	4,072	4,163
Mabera resource centre	KCB Isibania	1126692794	1,024	1,024
Mabera tti	KCB Isibania	1290312546	202,358	22,358
Masaba acc office	KCB Isibania	1313360570	2,989	2,989
Masaba acc residence	KCB Isibania	1183172796	774	774
Masaba police line	KCB Isibania	1117795373	4,631	4,631
Masaba primary school	KCB Isibania	1226260918	11,498	11,498
Masaba resource center	KCB Isibania	1137021918	1,934	1,934
Masaba sec school	KCB Isibania	1132887321	145,807	145,807
Mathias giosahi primary school	KCB Isibania	1232817228	65,984	65,984
Moheto primary school	KCB Isibania	1137367865	43,148	1,344
Motemorabu police post	KCB Isibania	113845672	55,474	-
Muchebe primary school	KCB Isibania	1134201184	1,203	1,203
Naora primary school	KCB Isibania	1149161515	14,363	4,555
Ndamukia primary	KCB Isibania	1178018350	1,044	1,044
Ngisiru ass chief office	KCB Isibania	1170551785	14,800	14,800
Ngisiru primary school	KCB Isibania	1117547442	4,903	4,903
Ngochoni primary school	KCB Isibania	1271253844	11,591	1,131
Ntiange primary school	KCB Isibania	1156950228	23,530	23,530
Nyabikaye ass chief	KCB Isibania	1117590887	792	792
Nyabikaye pri school	KCB Isibania	1114276561	6,019	6,019
Nyabirongo primary school	KCB Isibania	1170489478	11,354	502,369
Nyabohanse acc	KCB Isibania	1134092563	52,772	-
Nyabokarange pri school	KCB Isibania	1204475520	23,136	23,136

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Nyabokarange sec school	KCB Isibania	1136348336	18,790	18,790
Nyaigutu primary school	KCB Isibania	1117406016	3,423	3,754
Nyamagagana ass chiefs	KCB Isibania	1179677250	7,520	7,520
Nyamagagana pri school	KCB Isibania	1177455862	14,982	13,979
Nyamagagana secondary school	KCB Isibania	1112287396	4,017	4,017
Nyamaharaga assistant chief	KCB Isibania	1252403259	2,491	2,491
Nyamaharaga mixed primary school	KCB Isibania	1133267262	837,734	20,598
Nyamaharaga mixed sec	KCB Isibania	1137291346	675	675
Nyamaharaga pag pri school	KCB Isibania	1168071895	2,011,065	11,065
Nyamamarangere pri	KCB Isibania	1133503543	5,100	5,100
Nyamekoma primary	KCB Isibania	1170709222	816,967	16,967
Nyametaburo primary school	KCB Isibania	1133457657	55,322	1,534
Nyametaburo sec	KCB Isibania	1160732043	24,336	24,336
Nyamosense ap camp	KCB Isibania	1170487505	114,166	58,692
Nyamosense pri school	KCB Isibania	1170522785	1,215,131	153,317
Nyamosense special primary school	KCB Isibania	1111836035	26,906	26,906
Nyamwini primary school	KCB Isibania	1126268925	25,632	935,027
Nyanchabo police line	KCB Isibania	1274961416	7,181	7,181
Nyanchabo primary school	KCB Isibania	1285755316	44,631	4,217
Nyangiti primary school	KCB Isibania	1152594060	45,552	45,552
Nyangoge ass chiefs office	KCB Isibania	1151510122	16,724	16,724
Nyangoge pri	KCB Isibania	1137456493	14,101	14,101
Nyangoge secondary school	KCB Isibania	1266535497	4,244	234,244
Nyankore ass chief office	KCB Isibania	1168490561	2,406	2,406

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Nyankore police post	KCB Isibania	1133457738	22,516	22,516
Nyankore primary school	KCB Isibania	1125172649	5,537	5,537
Nyankore sec school	KCB Isibania	1286422248	3,672	3,672
Nyanokre chiefs office	KCB Isibania	1253639973	2,265	2,265
Nyasese pri school	KCB Isibania	1106568508	6,310	6,310
Nyatechi primary school	KCB Isibania	1133444105	5,666	5,666
Nyatira primary	KCB Isibania	1280318406	17,830	17,830
Nyawaitanchiria primary school	KCB Isibania	1158310714	5,486	3,356
Robarisia pri school	KCB Isibania	1137157836	1,580	1,580
Rokere pri school	KCB Isibania	1286883539	4,710	4,710
Rongabi primary	KCB Isibania	1206986255	30,643	30,643
Rosabare pri school	KCB Isibania	1163422983	4,405	2,627
Sagegi ass chief office	KCB Isibania	1112773193	3,369	3,369
Sagegi primary	KCB Isibania	1154276155	28,784	28,784
Sirori simba pri school	KCB Isibania	1293034134	436	436
Sorore primary school	KCB Isibania	1176279793	18,225	-
St angela merici sec school	KCB Isibania	1133353991	5,331	5,939
St annes pri school	KCB Isibania	1157953190	7,238	7,238
St augustine motemorabu sec	KCB Isibania	1107995353	51,860	51,860
St kizito primary school	KCB Isibania	1113704624	16,506	1,004,194
St marys mabera girls sec	KCB Isibania	1137378379	86,452	1,486,452
St mathias kohanga pri	KCB Isibania	1280318368	25,265	25,265
St mathias nyamosense secondary school	KCB Isibania	1127718940	1	1
St mathias nyancho sec	KCB Isibania	1137362588	57,810	57,810

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Tagare pri school	KCB Isibania	1275346235	21,043	2,226
Taragwiti ap houses	KCB Isibania	1149502118	6,649	6,649
Taragwiti primary	KCB Isibania	1279796715	4,607	4,607
Taranganya bording pri	KCB Isibania	1133572839	213	213
Taranganya girls sec	KCB Isibania	1137147792	6,160	6,160
Taranganya mixed pri	KCB Isibania	1137079681	2,327	2,327
Tongereria pri	KCB Isibania	1286439450	1,930	1,930
Wizara pri school	KCB Isibania	1204752036	2,160	2,160
Wizara special	KCB Isibania	1226510027	10,989	10,989
Total			9,919,095	9,692,233

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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.	<p>Unaccounted Expenditure on Fuel Oil and Lubricant</p> <p>The Statement of Receipts and payments reflects use of goods and services balance of Kshs. 10,156,020 as disclosed in Note 6 to the financial statements. Included under use of goods and services is fuel, oil and lubricants balance of Kshs. 2,377.200. However, this expenditure was not supported by fuel register, detailed orders, fuel supplier's statement and motor vehicle work tickets for the whole financial year.</p>	<p>The expenditure of Kshs.2,377,200 towards fuel, oil and lubricants can be ascertained. attached are copies of payment voucher of kshs. 2,377,200, work tickets, detail orders and fuel register from the petrol station to confirm how the funds were utilized.</p>	Not Resolved	December 2025
2.	<p>Irregular Procurement Procedure on Supply of Sports Uniforms</p> <p>the statements of receipts and payments reflects other grants and other Transfer balance of Kshs.</p>	<p>This has been noted and auditors advise as regards to observations above have taken in</p>	Not Resolved	December 2025

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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>70,895,940 as disclosed in Note 8 to the financial statements, Includes under in this balance is sports project with a balance of Kshs. 3,568,940. Examination of the support documents availed revealed that the management procured sports uniforms worth Kshs. 1,499,000 The payment vouchers no 84 dated 14 June, 2023 was raised to pay a youth group Kshs. 1,499,000 while the provided tender opening was done on 17 July, 2023 and evaluation of the same tender done on 21 July. 2023 more than one month since the payment voucher was written. Hence an indicator of single sourcing. Secondly, management did not provide the stores ledger to confirm how the supplied sport materials were received and issued to end users. the delivery note</p>	<p>seriously by kuria NG-CDFC and therefore commit to improve in carrying procurement as required by Government regulations. We do confirm that funds spend kshs. 1,499,000 was properly utilized. More specifically in purchase of uniforms at reasonable prices.</p>		

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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)
	showed that the following uniforms were Delivered.			
3	<p>Delayed Implementation of Projects and Incorrect Projects Status Report</p> <p>The statement of receipts and payment for the year reflects transfer to other government units balance of Kshs. 123,372,373. Our audit review of the approved projects lists, fund disbursement schedule and the projects implementation status for the fund revealed that the transfer was for 91 primary school projects worth Kshs. 93,550,000 and 25 secondary school project worth shs.29,822,373. However, the project implementation status stated that only 4 primary school projects worth shs.8,600,000 had started with percentage.</p>	<p>Projects listed were not implemented on schedule as planned due to late disbursement of funds as explained. However, funds were received and the projects have been implemented. Refer to annex 11 four copies of bank statement showing disbursement from main account, and also refer to annex iv showing completion certificates for current status of projects.</p>	Not Resolved	December 2025

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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)
4	<p>Failure to Maintain Fixed Asset Register Under the circumstances, value for money spent the project could not be confirmed Conclusion Annex 4 reflects a balance of Kshs. 13.388,697 in respect to fixed assets. However, verification revealed that Kuria West NG-CDF did not maintain fixed asset register to control its assets. This is contrary to Regulation 136(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under or possession as prescribed by the relevant laws. In addition, there was no evidence to show that Kuria West NG-CDF has ever valued its assets to ascertain the correct market values. In the circumstances, the existence of an effective mechanism to safeguard</p>	<p>This has been noted and auditors advise as regards to Asset register. It has been update, attached find the updated register as shown in annex v</p>	Not Resolved	December 2025

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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)
	assets could not be confirmed and Management was in breach of the regulations.			
6.	<p>Overstatement of compensation of employees. The Statement of Receipts and payments reflects ompensation of employee's balance of as disclosed in Note 4. The above balances is made up of basic salaries house allowance Kshs.384,000, gratuity contractual employees Kshs.908,664 employer contributions compulsory national social security schemes Kshs.96,811, and employer contributions compulsory housing levy Kshs.71 ,348. The following observations were noted.</p> <p>(i) Review of the payroll summaries provided for audit revealed that Employee's</p>		Not Resolved	December 2025

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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>compensation was overstated by Kshs.330,838, As shown in the attached Appendix; Basic salary Kshs.26,780, gratuity Kshs.268,385 and housing levy Kshs.35,673, (ii) Note 4, gratuity is recorded as Kshs.908,664, out of which Kshs.640,278 was provision for financial year 2023/2024, while Kshs.266,782 was for financial year 2022/2023.</p> <p>(iii) Further note 4, employer contributions compulsory housing levy of Kshs.71,348 includes both employee and employer contributions, thus overstatement by kshs.35,673.</p> <p>In the circumstances, the accuracy and completeness of Kshs. 3,492,839 in respect to Compensation of Employees as</p>			

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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)
	at 30 June 2024 could not be confirmed.			
7.	<p>Inaccuracy of Cash and Cash Equivalent. The statement of Assets and Liabilities shows Cash and Cash equivalent balance of Kshs.38,550,070 as supported by note 1 IA of the financial statement. The balance was made up of two bank account 1. Kenya Commercial account number 1148977260 with a balance of Kshs.37,641 ,406 and Equity bank account no 1879285473887 with a balance of Kshs.908,664. The following observations were noted during audit examination.</p> <p>i. The Equity bank balance of Kshs.908,664 was not supported</p>		No Resolved	December 2025

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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>by the Cash book, Bank statements, Bank balance confirmation certificate and the Bank reconciliations.</p> <p>ii. The bank reconciliation for Kenya commercial bank included stale cheques totaling to Kshs.862,538 which had not been reversed at the time of audit as shown in the table</p>			



Paul Charles Mogendi
Fund Account Manager.