

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 11 FEB 2026 DAY: Wednesday

TABLED BY: Hon. (Dr.) Robert Lukosa
on behalf of leader of Majority

OF AT TABLE: hon. a/c

PARLIAMENT
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THE AUDITOR-GENERAL

ON

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

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





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

OTHAYA CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF OTHAYA 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	John M. Ngatia
2.	National Sub-County Accountant	Teresa W. Macharia
3.	Chairman NGCDFC	Joseph G. Ngugi
4.	Member NGCDFC	Margaret Wahito Mukunya
5.	Member NG CDFC	Jane Gachambi Munyua

(c) Fiduciary Oversight Arrangements

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

(d) NGCDF OTHAYA Constituency Headquarters

OTHAYA NG-CDF building
Kanyange road
OTHAYA, Kenya

(e) NGCDF OTHAYA Constituency Contacts

P.O. Box OTHAYA 85
Telephone: (254) 723120842
E-mail: Othaya@NGCDF.go.ke
Website: www.OTHAYANGCDF.go.ke

(f) NGCDF OTHAYA Constituency Bankers

1. Bank A. (Operations Account). *KCB BANK, OTHAYA BRANCH*
Branch
P.O. Box OTHAYA
2. Bank B. (Deposit account). *EQUITY OTHAYA BRANCH.*
Branch
P.O. Box OTHAYA
3. Bank C. (PMC Accounts) *EQUITY OTHAYA BRANCH*
P.O. Box OTHAYA








(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
<p>Joseph Gachihi Ngugi</p> 	<p>Appointed as Male adult representative and also the NG-CDF Chairman, born on 14th April, 1961. Holder of KCSE certificate. Has worked as NG-CDF committee chairperson for the last two years</p>
<p>Margaret Wahito Mukunya</p> 	<p>Appointed as Female adult representative and also the NG-CDF committee secretary, born on 16th July, 1973. Holder of KCSE certificate. Has worked as NG-CDF committee secretary for the last two years</p>
<p>Miriam Wangui Gichuki</p> 	<p>Appointed as Female youth representative, born on 29th December, 1991, a holder of KCSE certificate. Has worked as NG-CDF committee for the last two years</p>
<p>John Wanjohi Gacheru</p> 	<p>Appointed as Male youth representative, born on 11th November, 1994, a holder of KCSE certificate. Has worked as NG-CDF committee for the last two years</p>
<p>David Gicheru</p> 	<p>Nominated as representative of persons living with disability, born in 1966, a holder of KCSE certificate. Has worked as NG-CDF committee for the last two years</p>
<p>Isaac Ngugi Murage</p> 	<p>Appointed as Male adult representative, born on 01st January 1974, a holder of KCSE certificate. Has worked as NG-CDF committee for the last two years</p>
<p>Jenerica Muthoni Wangechi</p> 	<p>Appointed as Female adult representative, born on 20th November, 1983, a holder of KCSE certificate. Has worked as NG-CDF committee for the last two years</p>

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

<p>Jane Gachambi Munyua</p> 	<p>Co-opted member by the board, born in 1966, a holder of KCSE certificate. Has worked as NG-CDF committee for the last two years</p>
<p>John Mureithi Ngatia</p> 	<p>Othaya Ng-CDF Fund Account Manager, born on 17th August, 1988, holds a bachelor degree in commerce, finance option.</p>
<p>Daniel Kateel</p> 	<p>Nyeri south Deputy County Commissioner, born in 1975, holds a bachelor's degree in public relation</p>

4. NG-CDFC Chairman's Report



Joseph Gachihi Ngugi

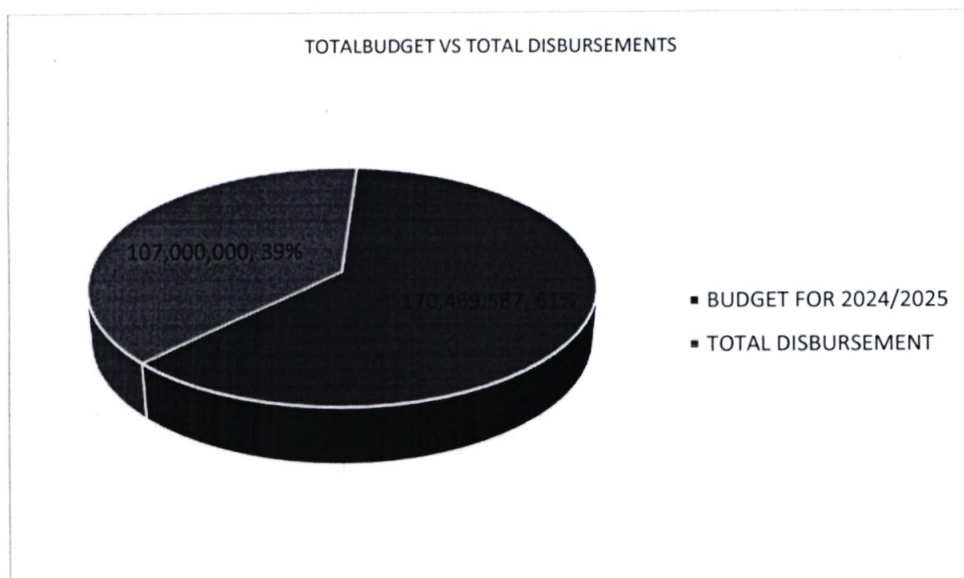
On behalf of the Constituents and the NG-CDF OTHAYA Office, it's my utmost honour and privilege to present the financial report for the year ended 30th June 2025.

During the financial year 2024/2025 the management had a total budget of Ksh. 170,469,587 and the balance brought forward from the previous year (2023/2024) amounting to Ksh. 41,505,603. However, the management received Ksh.107,000,000 which was part of allocation for the financial year from the NG CDF Board. There was late disbursement of funds from the NGCDF board and hence the low utilisation of funds.

National Government Constituencies Development Fund (NGCDF)
OTHAYA Constituency
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PIECHART SHOWING TOTAL BUDGET FOR 2024/2025 COMPARED TO WHAT WAS DISBURSED

BUDGET FOR 2024/2025	TOTAL DISBURSEMENT
170,469,587	107,000,000



PIECHART SHOWING ACTUAL UTILIZATION PER VOTEHEAD

VOTEHEADS	ACTUAL UTILIZATION KSH
Compensation of Employees (COE)	5,114,181
Committee expenses (C.E)	5,086,650
Use of goods and services (GDS)	10,672,451
Transfers to Other Government Units (TOG)	78,728,471
Digital Hubs	1,003,970
Other grants and transfers (OGT)	69,668,834

During this financial year 2024/2025, NG CDF OTHAYA managed to complete and implement a good number of projects from financial year 2024/2025. This was made possible by good co-operation between the NG CDF Committee, the PMCs and other stakeholders. The projects mainly included bursaries, ict hubs and primary and secondary school projects.

Gituiga primary school.

Gituiga primary school construction of two classroom block help to improve infrastructure and enhance access to quality education.



Emerging Issues

- Delayed disbursements from the National Treasury affecting timely implementation.
- Rising operational costs especially in goods and services.
- Increased demands from oversight bodies creating compliance pressure.
- Technological gaps limiting efficient service delivery.

Achievements

- Successfully disbursed over Ksh. 100 million in transfers to government units.
- Fully settled employee compensations on time.
- Improved service delivery through strategic use of the goods and service

Challenge	What the OTHAYA NGCDFC is Doing
Inadequate and delayed funding	Engaging Treasury for timely disbursements and supplemental budgets
Bureaucratic procurement processes	Streamlining procurement with digitized systems
Limited technical staff	Capacity building and outsourcing critical services
Rising costs of goods and services	Negotiating framework agreements with suppliers

.....
Name: Joseph Gachihi Ngugi

CHAIRMAN NGCDF COMMITTEE

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

Introduction

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

The key development objectives of the *NGCDF OTHAYA Constituency 2022-2027* plan are to:

1. Promotion of education, learning and training
2. Enhance administration and security
3. Promotion of sports and creative talent
4. Protection of environment
5. Prudent use of public resource

Progress on the attainment of Strategic development objectives

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

C	Objective	Outcome	Indicator	Performance
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary’s beneficiaries at all levels</i>	In FY 2024/245 we increased the number of classrooms, construction of administration blocks and laboratories -Bursary beneficiaries at all levels were as per the attached schedules
Security	<i>improve infrastructure and enhance access to secure environment</i>	<i>To enhance security in the constituency</i>	<i>Construct more police housing units and renovation of their facilities</i>	Construction of ACC residential house police post, Chinga ACC, renovation of Gitundu assistant chief office.

Environment	<i>Water harvesting</i>	<i>To ensure environmental sustainability</i>	<i>Purchase of 10,000 litres water tanks and installation of gutters to different institutions</i>	Purchased 10, 000 litres water tanks to 14 primary school for water harvesting
Emergency	<i>To cater for any unforeseen events</i>	<i>To enhance better service delivery</i>	<i>To be reallocated to different projects</i>	Construction of toilets at Ihuririo secondary school.
Others (ICT HUBS)	<i>improve infrastructure and enhance access to digital hubs</i>	<i>To enhance digital infrastructure the constituency</i>	Three ICT hubs	Renovations and connection of internet to 3 ICT hubs

6. Governance Statement

PROCESS OF APPOINTMENT OF NG OTHAYA CDFC MEMBERS

- I . For a Person Living with Disability, the Fund Account Manager shall write to a registered group representing persons with disabilities in the constituency requesting for nomination of one person with disability to sit in the NG-CDF committee. The nominating organization shall be required to provide specific description of the kind of disability to enable the board and NG-CDF Committee to plan for necessary support to facilitate full participation of the nominee in various activities of the fund.
- II . Invite applications form interested and Qualified members of the public for appointment to the Constituency Committee. The invitation shall be widely publicized to reach all parts of the constituency.
- III . The selection panel consider the applications and select eight suitable persons taking into account age, gender, special interest groups and regional balance.
- IV . Obtain from the Constituency Office Manager via a formal written communication names of two nominees to the NG-CDF Committee, one being of either gender, for avoidance of doubt, the nominees under this paragraph shall not include persons who sat in the selection panel at any point of the current selection process.
- V . Submit the list of seven nominees (four recommended by the selection panel, one nominated by registered group representing persons with disabilities in the constituency office) to the Board within seven days of the selection process.
- VI . Ensure the original report of the Selection Panel duly signed by all members of the Panel, original letter from the Constituency Office Manager forwarding two nominees to the NG-CDF Committee one being of either gender, original letter and copies of minutes of the meeting of the body nominating person with disability to NG-CDF Committee, copies of National Identity Cards of all the nominees(certified as true copy of the original by the Fund Account Manager),the long –listing and short listing criteria, and three color passport-size photographs of each of the respective nominees(stamped and signed at the back by the Fund Account Manager)are attached to the list submitted to the Board.
- VIII . For avoidance of doubt, the two persons to be nominated by the Constituency Office to sit in the selection panel and the two persons nominated by the same office to sit in the NG-

CDF Committee shall be drawn from Community and not serving public officers, Fund Account Managers are required to ensure that this is strictly adhered to.

IX. After appointment of members of the NG-CDF Committee through publication in the Kenya Gazette the parliament, the Deputy County Commissioner (or in his/her absence) the Fund Account Manager shall convene the first meeting of the NG-CDF Committee during which the members will elect the Chairman and the Secretary.

X. The Fund Account Manager will then submit to the Board the names of the elected Chairman and Secretary, attaching a certified copy of form four certificates and the academic certificate for the highest level of education attained and the minutes of the NG-CDF Committee meeting that approved the appointments.

NG CDFC members and the categories they represent

S.NO	NAME	CATEGORY	REMARKS
1	Joseph Gachihi Ngugi	Male Representative	
2	Margaret Wahito Mukunya	Female Representative	
3	John Wanjohi Gacheru	Youth Male Representative	
4	Miriam Wangui Gichuki	Youth Female Representative	
5	David Gicheru Waweru	Persons with disabilities	Gipedia PWD self-help group
6	Isaac Ngugi Murage	Constituency Office Nominee	
7	Jenerica Muthoni Wangechi	Constituency Office Nominee	
8	Jane Gachambi Munyua	Co-opted by the Board	
9			

REMOVAL OF NG CDFC MEMBERS

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

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

The members of a Constituency Committee may remove a member in accordance with section 43 (13) and (14) of the Act upon Conflict /complaint against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office.

The complaint referred to shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If, at a meeting held pursuant to above paragraph, members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under above. The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition to the written response required, elect to be heard orally, and a Constituency Committee may hear such a member. The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter. The Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. Kenya Subsidiary Legislation, 2016

1955 if the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available. A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The communication to the Board under above paragraph shall include duly executed proceedings, together with all the supporting documents. The Board shall, within thirty days after receipt of the communication, consider the matter and issue a final declaration which shall be binding on all parties. NG-CDFC OTHAYA has other sub committees which include conflict resolution committees, bursary committee and constituency oversight committee. (COC)

The functions of a Constituency Committee shall be to –

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

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

Induction process for NG- CDF committee members

Appointment and Notification

Orientation Workshop is held

Given Legal and Regulatory Framework

Their Roles and Responsibilities are given to them

Trained on Project Management and Procurement

Trained on Financial Management

Continuo's training

TRAINING OF NGCDFC MEMBERS

The current NG CDF Committee was gazette in the Kenya gazette on 29th November 2022 and were first inducted by the Fund Account Manager through an on-job training and were later inducted in April 2023 through a five days' workshop organized by the NG –CDF BOARD at mountain breeze Hotel Embu. During the workshop it was made clear that no conflict of interest will be allowed during the committee operations. In the event that any member has any personal interest, this must be declared.

Ongoing Training: After the initial induction, NG-CDF committee members normally have continuous training opportunities to stay updated on changes in policies, regulations, and

best practices. Committee also had a workshop organized by the constituency to enlighten them more at the reef Hotel Mombasa

No. of meetings held

During the financial year 2023/2024 the NG CDF OTHAYA conducted twenty-two meetings. During this meeting the chairperson was given a Sitting allowance of ksh 7,000 and the other Committee members were given a sitting allowance of ksh 5,000 each. During their operations the members are required to conduct themselves in an ethical manner so that they could meet the constituents’ needs efficiently and effectively hence to meet the goals and objectives of NG CDF. We also held one meeting for selection panel committee.

s/n		5/07/2024 24/07/2024	09/08/2024 23/08/2024	2/09/2024 11/09/2024	11/10/2024 31/10/2024	4/11/2024 27/11/2024	13/12/2024 23/12/2024	6/01/2025 24/01/2025
		4/02/2025 27/02/2025	11/03/2025	8/04/2025 21/04/2025	2/05/2025 28/05/2025	3/06/2025 20/06/2025		
1	Joseph Gachihi Ngugi	✓	✓	✓	✓	✓	✓	✓
2	Margaret Wahito Mukunya	✓	✓	✓	✓	✓	✓	✓
3	Jenerica Muthoni Wangechi	✓	✓	✓	✓	✓	✓	✓
4	John Wanjohi Gacheru	✓	✓	✓	✓	✓	✓	✓
5	Jane Gachambi Munyua	✓	✓	✓	✓	✓	✓	✓
7	Miriam Wangui Gichuki	✓	✓	✓	✓	✓	✓	✓
8	David Gicheru Waweru	✓	✓	✓	✓	✓	✓	✓
9	Daniel Ndege	✓	✓	×	✓	×	✓	×
10	John Ngatia	✓	✓	✓	✓	✓	✓	✓

Policy on conflict of interest

This will require Committee members who have a conflict of interest to excuse themselves from discussion and any voting associated with those measures.

Member’s remuneration

Chairperson is given an allowance of ksh 7,000 per sitting while the rest earn ksh5, 000 each. Responsible competition practice by encouraging fair competition and zero tolerance to corruption. Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.

Responsible marketing and advertisement

Product stewardship by safeguarding consumer rights and interest

Tenure of office

Under the NG-CDF act 2015, the tenure of office for NG-CDF committee tenure is stipulated to be two years once the gazette notice is published, which is renewable after the expiry of the two years. NG-CDF committee have to request for renewal

Ethics and Conduct

To ensure that order and ethics are esteemed, there are aspects over-emphasized in the membership;

- a. Confidentiality
- b. Integrity.
- c. Willingness.
- d. Openness
- e. Transparency.

Members take oath into office before they begin their service.

Risk Management

To ensure that all risks are managed well;

1. Through the risk management platform.
2. Project Management Committee oversees all the projects being undertaken.
3. Creation of a good working environment at the office for working.
4. Consideration of bill of quantities before allocation of finances.
5. Appropriate mechanism put up to facilitate effective bursary issuance.
6. Allocation of enough funds ongoing projects to prevent under-budgeting.
7. Constant and continuous assessment of NG-CDF Projects.
8. There is well structured channel between the Board and the Constituency.
9. There is provision of inflation in the Bills of quantity.
10. There is well fitted security at the office, site where projects are undertaken and during assessment.
11. Continuous and constant capacity building of the employees, Board members and the stakeholders for the effectiveness.

7. Management Discussion and Analysis

Overview of Operational and Financial Performance (2020–2025)

Over the last five financial years, the Constituency Development Fund (CDF) has consistently delivered on its mandate to improve socio-economic development within the constituency. The fund has witnessed a steady increase in allocation and effective implementation of various community-based projects.

For the year ended 30th June 2025, the Fund recorded total revenue of Kshs 170,469,857, all of which was from non-exchange transactions (transfers from the NGCDF Board). No grants or donations were received during the year. The total expenditure stood at Kshs 170,918,952, resulting in a surplus of Kshs (449,095)

Financial Highlights for FY 2024/2025

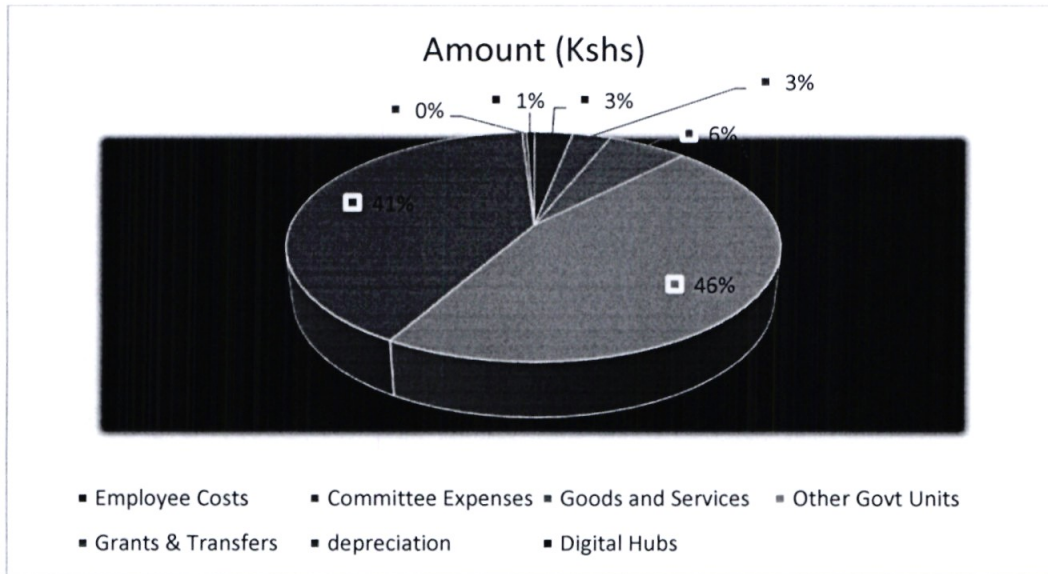
Item	Amount (Kshs)
Revenue from NGCDF Board	170,469,857
Total Expenses	170,918,952
Surplus for the Year	(449,095)

Expenditure Breakdown:

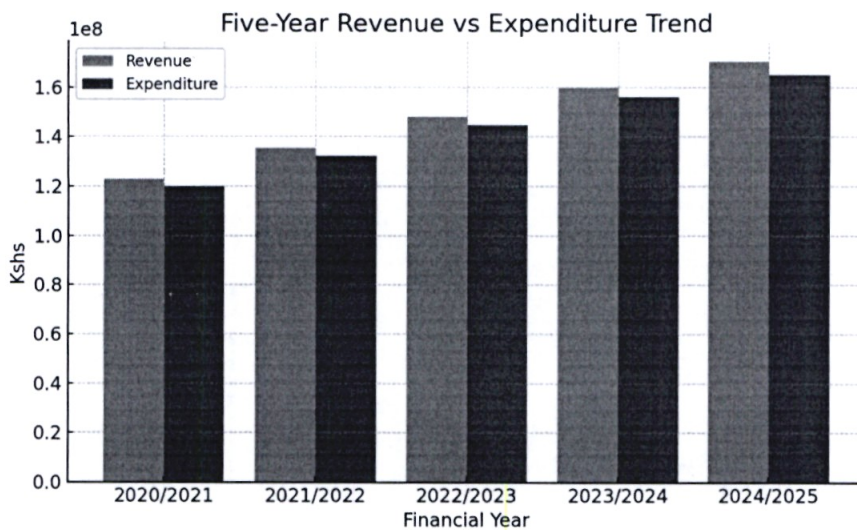
Expenditure Vote head	Amount (Kshs)
Employee Costs	5,114,181
Committee Expenses	5,086,650
Goods and Services	10,672,451
Other Govt Units	78,728,471
Grants & Transfers	69,668,834
depreciation	644,395
Digital Hubs	1,003,971

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

Pie Chart – Expenditure Distribution:



Graphical Analysis



Bar Chart – Five-Year Revenue vs Expenditure Trend:


 Name: John M Ngatia
 Fund Account Manager

8. Environmental and Sustainability Reporting

OTHAYA NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

- **Sustainability strategy and profile -**

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

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

- **Environmental performance**

OTHAYA NGCDF is guided by a documented **Environmental Management Policy** anchored on the principles of sustainable development, as outlined in the National Environmental Policy (2013). The policy aims to integrate environmental protection into all NG-CDF-funded activities.

Key Commitments:

- Conducting **Environmental Impact Assessments (EIAs)** for all major infrastructure projects.
- Promoting **sustainable water use, renewable energy**, and eco-friendly construction.
- Engaging the community in environmental stewardship.
- Adhering to NEMA regulations and relevant environmental laws.

To promote water conservation and ensure a stable water supply, the Fund procured and installed 10,000-litre water tanks in 14 primary schools across the constituency.

Impact:

- Improved access to clean water for over 6,500 learners.
- Reduced dependence on rain-fed sources and river water.
- Enhanced hygiene and sanitation in schools, contributing to lower disease rates.
- Enabled tree planting and kitchen gardening projects within schools.

To address growing concerns about youth and drug abuse:

- Held 4 public barazas and awareness forums, reaching over 1,200 youth.
- Partnered with NACADA, religious leaders, and schools to promote drug-free zones.
- Distributed educational materials and trained peer educators in 10 schools.

To improve the safety of communities and learning environments:

- Renovations of chief offices and construction of ACC residential house

3. Employee welfare

We invest in providing the best working environment for our employees. OTHAYA constituency recruitment is guided by Employment Act, NGCDF Act, and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one-third gender rule

and special groups. We also Recognize and appreciate our employees for exemplary performance. The reward and sanctions system are based on performance appraisal. The constituency promotes a healthy lifestyle and provides all employees with health insurance coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. OTHAYA constituency invests in capacity-building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross-cutting issues.

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

- **Marketplace practices-**

Othaya Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

- **Community Engagements-**

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

Public Participation in Project Identification, Implementation, and Monitoring

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

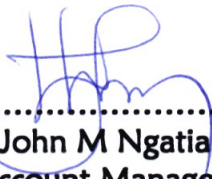
Public participation is a process that directly engages the concerned stakeholders in decision-making and fully considers public input.

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

Public Awareness

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

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



.....
Name: John M Ngatia
Fund Account Manager.

9. Statement Of Management Responsibilities

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

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

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

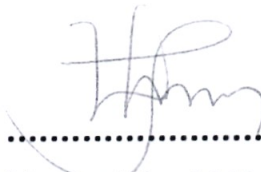
In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The NGCDF- OTHAYA Constituency financial statements were approved and signed by the Accounting Officer on 17/11 2025.



.....
Name: Joseph G Ngugi
Chairman – NGCDF Committee



.....
Name: John M Ngatia
Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Othaya Constituency set out on pages 1 to 62, which

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Othaya 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) and comply with the National Government Constituency Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Valuation of Property, Plant and Equipment

The statement of financial position and Note 23 to the financial statements reflects property, plant, and equipment closing balance of Kshs.5,524,276. However, the amount does not include the value of the Fund's offices. In addition, Management did not provide ownership documents for the land on which the offices were constructed.

In the circumstances, the accuracy and completeness of the property, plant and equipment amount of Kshs.5,524,276 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 - Othaya 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 receipts budget and actual on comparable basis of Kshs.294,601,323 and Kshs.231,131,467 respectively resulting to budget shortfall of Kshs.63,469,856 or about 22% of the budget.

The underfunding affected the planned activities and that may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Delayed Project Implementation

During the audit of infrastructure projects, it was observed that seven planned projects with a budget of Kshs.13,700,000 remained unexecuted despite being approved and allocated funding in the financial year under review. Lack of progress indicates possible deficiencies in project planning, contractor management, and inter-agency coordination.

	Project Name	Approved Activity	Amount allocated (Kshs).
1	Kigumo Primary School	Renovation of 6 classrooms to completion; flooring, replacement of doors, windows repairs and painting	2,400,000
2	Njigari Primary School	Renovation of 4 classrooms, to completion; flooring, replacement of doors, windows repairs and painting- 1,300,000 Construction of a modern kitchen to completion- 1,100,000, purchase of 2 jikos each 250 litres- 500,000	2,900,000
3	Kagumo Mixed Secondary School	Renovation of 5 classrooms and 1 science laboratory to completion; flooring, replacement of doors, windows repairs and painting.	2,500,000
4	Gatugi Girls Secondary School	Construction of 40 pupils Science Laboratory; Foundation, walling, roofing, Doors and windows	2,000,000
5	Othaya KMTC	Construction of 3 Classrooms to Completion; foundation, walling, Roofing, Doors, Windows, Internal and External Finishes	3,900,000
		Total	13,700,000

In the circumstances, the lack of progress indicates possible deficiencies in project planning, contractor management, and inter-agency coordination and value for money may not be realized by the public on the approved and allocated funding of for projects whose implementation has delayed

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Data Protection Policy

The audit revealed that the Fund did not have a formally documented Data Protection Policy. In addition, there were no internal guidelines or documented procedures outlining how personal data was collected, processed, stored, or shared. This is contrary Regulation 23(1) of the Data Protection Regulations, 2021, which states that a data controller or data processor shall develop, publish and regularly update a policy reflecting their personal data handling practices. In addition, Section 29 of the Data Protection Act, 2019 requires data controllers and processors to implement appropriate technical and organizational measures to ensure the protection of personal data. This includes the development of internal policies that govern data collection, processing, storage, sharing, and disposal. The Data Protection (Compliance Audit) Regulations, 2024 further emphasize the need for documented policies as part of a compliance framework.

In the absence of a documented policy, the entity is exposed to the risk of non-compliance with data protection requirements and potential misuse or mishandling of personal data.

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

Responsibilities of the Management and National Government Constituency Development Fund Board

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

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

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

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

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


Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 November, 2025

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

11. Statement of Financial Performance for the Year Ended 30th June 2025


	Note	Period ended 30th June 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	170,469,857
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		170,469,857
Expenses		
Employee costs	10	5,114,181
Committee expenses	11	5,086,650
Use of Goods and Services	12	10,672,451
Other Government Units Actual expenditure	13	78,728,471
Other Grants and Transfers Actual expenditure	14	69,668,834
Depreciation and amortization expense	15	644,395
Digital Hubs Actual expenditure	16	1,003,971
Total expenses		170,918,952
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		(449,095)

The Constituency financial statements were approved by the NGCDFC on _____ 2025 and

igned by:


Chairman NG-CDF
Committee

Name: Joseph G. Ngugi


National Sub-County
Accountant

Name: Teresa W. Macharia
ICPAK M/No:14996


Fund Account Manager

Name: John M. Ngatia


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

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

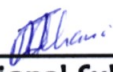
	Note	Period as at 30th June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	60,897,598	82,615,864
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	63,469,857	41,515,603
Prepayments	22	59,115	-
Total Current Assets		124,426,569	124,131,467
Non-Current Assets			
Property, Plant and Equipment	23	5,524,276	6,063,671
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		5,524,276	6,063,671
Total Assets (A)		129,950,846	130,195,139
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	-	-
Gratuity provision	28	1,218,904	1,014,101
Total Current Liabilities		1,218,904	1,014,101
Total Liabilities (B)		1,218,904	1,014,101
Net Assets (A-B)		128,731,942	129,181,038
Represented by:			
Revaluation Reserves			
Accumulated Surplus		128,731,942	129,181,038
Total Net Assets		128,731,942	129,181,038

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


The Constituency financial statements set out on pages 1 to 5 approved by NG CDFC on 17/11 2025 and signed by:



**Chairman NG-CDF
Committee**
Name: Joseph G. Ngugi



**National Sub-County
Accountant**
Name: Teresa W. Macharia
ICPAK M/No:14996



Fund Account Manager
Name: John M. Ngatia

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

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

Description	Reserves	Accumulated	Total
	Kshs	surplus/Deficit Kshs	
As at 30th June 2024 (cash basis)	20,800,613	-	20,800,613
Adjustments: (to recognize assets and liabilities)			
Add Assets	108,380,425		108,380,425
Less Liabilities	-		-
As at July 1, 2024	129,181,038		129,181,038
Surplus/(Deficit) For the Period	(449,095)		(449,095)
Revaluation Gain/Loss	-	-	-
As at 30th June (current year)	128,731,942	-	128,731,942

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) OTHAYA
Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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

	Notes	Period ended 30th Jun-25
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		148,515,603
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
Total Receipts		148,515,603
Payments		
Employee costs		4,909,378
Committee expenses		5,086,650
Use of Goods and Services		10,731,566
Other Government Units Certified Works		78,728,471
Other Grants and Transfers		69,668,834
Digital Hubs Expenses		1,003,971
Total Payments		170,128,869
Net Cash Flows from/ (used in) Operating Activities	30	(21,613,266)
Cash flows From Investing Activities		
Purchase of PPE		105,000
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		105,000
Net increase/(decrease) in cash & Cash equivalents		(21,718,266)
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		(21,718,266)
Cash and cash equivalents at Period Start	17	82,615,864
Cash and cash equivalents at Period End	17	60,897,598

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

15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

	Original Budget		Adjustments		Final Budget	Actuals	Budget Utilization Difference	% of Utilization
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh	
	a	b	c=(a-b)	d	e=(c-d)	f=d/c*100		
	2024-2025	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025			
Revenue								
Transfers From the NGCDF Board	170,469,857	82,615,864	41,515,603	294,601,323	231,131,467	63,469,856		
Grants/donations from other entities	-	-	-	-	-	-		
Finance income	-	-	-	-	-	-		
Miscellaneous income	-	-	-	-	-	-		
Totals	170,469,857	82,615,864	41,515,603	294,601,323	231,131,467	63,469,856		
Expenses								
Employee costs	5,150,716	4,474,671	-	9,625,387	4,909,378	4,716,009		
Committee expenses	3,288,836	2,433,646	-	5,722,482	5,086,650	635,832		
Use of Goods and Services	6,902,734	5,855,182	751,115	13,509,032	10,731,566	2,777,466		
Other Government Units Certified Works	69,315,000	56,581,255	33,845,488	159,741,743	78,728,471	81,013,272		
Other Grants and Transfers	81,652,571	10,871,906	5,596,000	98,120,476	67,574,044	30,546,433		
Digital Hubs Expenses	4,160,000	-	1,323,000	5,483,000	1,003,971	4,479,029		
OTHERS	-	2,399,204	-	2,399,204	2,199,790	199,414		

National Government Constituencies Development Fund (NGCDF) OTHAYA

Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2025

Funds Pending Approval**	-	-	-	-	-	-	
Total Expenditure	170,469,857	82,615,864	41,515,603	294,601,323	170,233,869	124,367,454	
Surplus for the period					60,897,598	(60,897,598)	

Explanatory Notes.

There was fund underutilization (58%) due to delay in fund disbursements

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	124,367,454
Less undisbursed funds receivable from the Board as at period June, 2025	63,469,856
Cash and Cash Equivalents at the end of the 30 th June 2025	60,897,598

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 17/11 2025 and signed by:



Fund Account Manager

Name: John M Ngatia



National Sub-County Accountant

Name: Teresa W Macharia
 ICPAK M/No: 14996



Chairman NG-CDF Committee

Name: Joseph G Ngugi

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on	Budget utilization difference
		Opening Balance (operational, deposit and PMCs C/Blk) and AIA	Previous Years'		comparable basis	
	Outstanding					
	Disbursements					
Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,150,716	4,474,671	-	9,625,387	4,909,378	4,716,009
1.2 Committee allowances	1,388,836	48,000.00	-	1,436,836	1,313,400	123,436
1.3 Use of goods and services	3,688,639	4,204,094	751,115	8,643,849	7,395,922	1,247,926
Sub-total	10,228,191	8,726,765	751,115	19,706,072	13,618,700	6,087,371
2.0 Monitoring and evaluation						
2.1 Capacity building	1,450,000	375,400		1,825,400	1,187,000	638,400
2.2 Committee allowances	1,900,000	2,385,646		4,285,646	3,773,250	512,396
2.3 Use of goods and services	1,764,095	1,275,688		3,039,783	2,148,644	891,139
Sub-total	5,114,095	4,036,734	-	9,150,829	7,108,894	2,041,935
4.0 Emergency						
unutilized	8,972,098		200,000	9,172,098		9,172,098
Sub-total	8,972,098	-	200,000	9,172,098	-	9,172,098
5.0 Bursary and Social Security						
5.1 Primary Schools	-			-		-

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5.2 Secondary Schools	47,000,000	1,500,000	48,500,000	40,978,000	7,522,000
5.3 Tertiary Institutions	15,000,000	1,500,000	16,500,000	15,342,000	1,158,000
5.4 special needs			-		-
5.5 Education Support Programmes	1,780,473	985,000	2,765,473	865,000	1,900,473
5.6 Social Security		1,396,000	1,396,000		1,396,000
Sub-total	63,780,473	2,485,000	69,161,473	57,185,000	11,976,473
7.0 Environment					
kiryu primaru school	200,000		200,000	199,900	100
Kilinu Primary school	200,000		200,000	199,900	100
Kiahagu Primary school	200,000		200,000	199,900	100
Witima chiefs office	200,000		200,000	199,900	100
Thunguri Assistant chiefs office	200,000		200,000	199,900	100
kiamuya primary school	200,000		200,000	199,900	100
karuthi primary school	200,000		200,000	199,900	100
gatugi mixed secondary school	200,000		200,000	199,900	100
mutitu primary school	690,874		690,874	689,880	994
Irindi secondary school	200,000		200,000	199,900	100
Mahiga Primary School	200,000		200,000	199,900	100
Kuhuri Primary School	200,000		200,000	199,900	100
Kairuthi Primary school	200,000		200,000	199,900	100
Karimamixed Day secondary school	200,000		200,000	199,900	100
Kariko Secondary School	200,000		200,000	199,900	100
Kariko Primary school	200,000		200,000	199,900	100
Irindi Primary School	200,000		200,000	199,900	100
Iriaini Primary School	200,000		200,000	199,900	100
Gakuyu Mahiga Secondary School	200,000		200,000	199,900	100

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Ngaru Primay School		200,000		200,000	199,900	100
Sub-total	-	4,490,874	-	4,490,874	4,487,980	2,894.00
8.0 Primary Schools Projects						
Birithia Primary school	165,000	160,105	1,500,000	1,825,105	1,304,487	520,618
Gachami Primary School	-		2,200,000	2,200,000	-	2,200,000
Gathanji Primary School	165,000	-		165,000	-	165,000
Gathumbi Primary School	165,000	147,162	1,500,00	1,812,163	1,527,915	284,248
Gatugi Primary School	1,720,000	1,500,000		3,220,000	1,495,817	1,724,183
Gaturuturu Primary school	620,000	1,000,000		1,620,000	993,175	626,825
Gatuyaini Primary School	1,665,000	-		1,665,000	-	1,665,000
Gichami Primary School	165,000	2,460,520		2,625,520	2,166,830	458,690
Gichiche Primary school	220,000	-		220,000	-	220,000
Gikurwe Primary School	165,000	36,197	2,616,000	2,817,197	-	2,817,197
Gitugi Primary School	1,765,000	-		1,765,000	-	1,765,000
Gituiga Primary School	330,000	2,514,356		2,844,356	2,509,945	334,411
Gitundu Primary School	2,165,000	-		2,165,000	-	2,165,000
Gura Primary School	565,000	1,342,401		1,907,401	1,269,440	637,961
Ihuririo Primary School	2,165,000	-		2,165,000	-	2,165,000
Iriaini primary school	-	2,713,559		2,713,559	2,701,043	12,516
Irindi Primary School	700,000	203,250		903,250	-	903,250
Kagere Primary School	2,300,000	-		2,300,000	-	2,300,000
Kagongo Primary School	990,000	1,800,000		2,790,000	1,799,500	990,500
Kagonye primary school	-	2,794,108	500,000	3,294,108	2,708,410	585,698
Kagumo primary school	-	1,200,000		1,200,000	1,168,210	31,790
Kairia primary school	-	639,450		639,450	574,845	64,605
Kairuthi Primary School	-	14,103		14,103	-	14,103

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Kamoko Primary School	3,000,000	-		3,000,000	-	3,000,000
Kariko Primary School	165,000	775,582	790,000	1,730,582	1,459,690	270,892
Karima Priamry Sschool]	1,600,000	3,018		1,603,018	-	1,603,018
Karuthi primary school	-	1,200,000		1,200,000	1,197,023	2,978
Kiaguthu Primary School	1,765,000	47,326		1,812,326	-	1,812,326
Kiamuya Primary School	165,000	-	2,000,000	2,165,000	1,674,662	490,338
Kiangumba Primay School	165,000	1,026,560		1,191,560	770,310	421,250
kigumo Primary School	2,400,000	1,200,000	650,000	4,250,000	1,810,624	2,439,376
Kihome Priamry School	165,000	249,380		414,380	119,149	295,231
kihugiru Primary School	1,600,000	25,400	1,500,000	3,125,400	1,441,575	1,683,825
Kihuri Primary School	-	3,200,000		3,200,000	3,187,329	12,672
Kiinu Primary School	-	2,000,000		2,000,000	1,863,931	136,069
Kirai Primary School	985,000	3,890	2,500,000	3,488,890	2,479,035	1,009,856
Kiriini Primary School	2,215,000	18,297		2,233,298	-	2,233,298
Kiyu Primary School	385,000	52,205		437,205	51,600	385,605
Konyu Primary School		121,323	1,500,000	1,621,323	1,289,675	331,648
Mahiga Primary School	400,000	5,530	1,200,000	1,605,530	1,187,417	418,113
Miriini Primary School	1,465,000	2,500	1,250,000	2,717,500	1,250,960	1,466,540
<u>Mucharage Primary School</u>	165,000	-		165,000	-	165,000
Muirungi Primary sdchool	1,765,000	3,190		1,768,190.	3,190	1,765,000
Mumbuini Primary School	2,200,000	-	650,000	2,850,000	643,003	2,206,997
Mumwe Primary School	1,295,000	3,000,000		4,295,000	2,938,625	1,356,375
Munaini Primary School	770,000	5,282,324	5,850	6,058,175	5,282,013	776,162
Munyange Primary School	165,000	1,206,690		1,371,690	1,200,608	171,082
mutitu primary school	1,765,000	1		1,765,000	-	1,765,000
Ngaru Primary School	165,000	-	880,500	1,045,500	614,000	431,500

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Njiagri Primary School	2,900,000	70,224		2,970,224	70,000	2,900,224
Rukira Primary School	1,900,000	7,500		1,907,500	7,500	1,900,000
Ruruguti Primary School	165,000	25,500		190,500	24,600	165,900
Thunguri Primary School		606	1,200,000	1,200,606	1,105,592	95,014
Thuti Primary School	165,000	-	2,150,000	2,315,000	1,838,189	476,811
Wagura Primary School	330,000	2,438,328		2,768,328	2,438,208	330,120
Witima Primary School	1,600,000			1,600,000	-	1,600,000
PMC SAVINGS	-	5,307,409		5,307,409	5,240,928	66,481
Kina Primary School	-	13	-	13	-	13
Sub-total	47,855,000	45,798,013	24,592,351	118,245,364	61,409,053	56,836,311
9.0 Secondary Schools Project (List all the Projects)						
Mumbuini Secondary School	1,300,000			1,300,000	-	1,300,000
Birithia Secondary School		4,516,912		4,516,912	4,077,451	439,461
Chinga Boys Secondary School	1,900,000	-		1,900,000	-	1,900,000
Gakuyu Secondary School		4,328		4,328	-	4,328
Gathera Secondary School		-	3,753,137	3,753,137	3,717,250	35,887
Gathumbi secondary school	2,000,000	127,777		2,127,777	-	2,127,777
Gatugi Gils Secondary school	2,000,000	-		2,000,000	-	2,000,000
gatugi mixed day sec school		-		-	-	-
Gitugi Mixed Day Sec. school		13,150		13,150	-	13,150
Gitundu Secondary School	2,000,000	1,000		2,001,000	-	2,001,000
Ihuririo Secondary School	220,000	-	800,000	1,020,000	797,220	222,780
Iriaini Girls Secondary School		-		-	-	-
Irindi Secondary School		960		960	-	960
Kabebero Secondary School		-		-	-	-
Kagonye Secondary School		-		-	-	-

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Kagumo Mixed Secondary School	2,500,000	-		2,500,000	-	2,500,000
Kairuthi Secondary School	220,000			220,000	-	220,000
Kariko Secondary School		-		-	-	-
Karima Boys High School		-		-	-	-
Karima Day Mixed Secondary School		3,500,000		3,500,000	3,483,445	16,555
Karuthi Secondary school		500,000		500,000	-	500,000
Kenyatta High School		860,545		860,545	839,276	21,269
Kiaguthu Secondary School		-		-	-	-
Kiahagu Secondary School		-	2,000,000	2,000,000	497,850	1,502,150
Kiamuya secondary school	1,200,000	-		1,200,000	-	1,200,000
Kiamuya secondary school	220,000	-		220,000	-	220,000
Kihome Secondary School		-		-	-	-
Kihuri Secondary School		1		1	-	1
Mahiga Girls High School		5,284		5,284	-	5,284
Mucharage Secondary School		-		-	-	-
Muirungi Secondary school	1,300,000	1,001		1,301,000	-	1,301,000
Mumbuini Secondary School		-		-	-	-
Munyange Secondary School	600,000	-	2,700,000	3,300,000	2,659,081	640,919
Othaya Boys High School		-		-	-	-
Othaya Girls High School		-		-	-	-
St Maria Gorreti Secondary School	2,100,000	-		2,100,000	-	2,100,000
Witima Secondary School		1,252,285		1,252,285	1,247,845	4,439
GATUGI MIXED SECONDARY SCHOOL				-		-
						-
Sub-total	17,560,000	10,783,242	9,253,137	37,596,378	17,319,418	20,276,960
10.0 Tertiary institutions Projects (List all the Projects)						

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Othaya Kenya Medical Training College	3,900,000			3,900,000	-	3,900,000
				-		-
Sub-total	3,900,000	-	-	3,900,000	-	3,900,000
11.0 Security Projects						
Gikigie Assistant Chiefs Office	900,000			900,000		900,000
Gatuyaini Assistant Chiefs Office	700,000			700,000		700,000
Gitugii Assistant Chiefs Office	800,000			800,000		800,000
Karima ward Assistant County Commissioner Residence	400,000			400,000		400,000
Kihuguru Assistant Chiefs Office	750,000			750,000		750,000
Mahiga Assistant Chiefs Office	1,000,000			1,000,000		1,000,000
Mahiga Chiefs Office	1,000,000			1,000,000		1,000,000
Nyeri South Sub county Commissioner office	1,000,000			1,000,000		1,000,000
Thunguri Assistant Chiefs Office	1,350,000			1,350,000		1,350,000
Witima chiefs office	1,000,000			1,000,000		1,000,000
Chinga NW Chief Office		-		-		-
Chinga Police Station		-		-		-
Chinga SW Chief Office		-		-		-
Gathera AP Post		-		-		-
Gathera Ass. Chief's Office		-		-		-
Gatugi AP Camp		-		-		-
gatugi assistant chiefs office		700,000		700,000	567,674	132,326
Gatugi Ap post		49,964		49,964		49,964
Gatuya-ini AP Post		4,958		4,958		4,958
Gichiche Assistant Chiefs Office		-		-		-
gitundu assistant chiefs office		700,000		700,000	697,340	2,660
Gura Assistant Chiefs Office		-		-		-

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Ihuririo AP post	-	-	-	-	-	-
Ihuririo Assistant Chiefs Office	-	-	-	-	-	-
Iteme-ini Assiatant Chiefs Office	-	-	-	-	-	-
Kagicha Assistant Chiefs Office	-	-	-	-	-	-
kairuthi ap post	700,117	700,117	699,549	568		
Karima AP Post	-	-	-	-	-	-
Karuthi Police Post	788,090	788,090	782,600	5,490		
Kiamuya AP Post	-	-	-	-	-	-
Kianganda Assistant Chiefs Office	-	-	-	-	-	-
Kianganda Police Post	-	-	-	-	-	-
Kihome Assistant Chiefs Office	-	-	-	-	-	-
Kihome Chiefs Office	39,312	39,312		39,312		
Kiruga Ap Post	13,063	13,063		13,063		
Mahiga ACC Office	70,568	70,568		70,568		
Mahiga Chiefs Office & Hall	-	-	-	-	-	-
Mucharage Assistant Chiefs Office	-	-	-	-	-	-
Munyange Chiefs Office	-	-	-	-	-	-
Munyange Police Station	-	-	-	-	-	-
Othaya ACC Residence	1,090	1,090		1,090		
Othaya DCC Residence	-	-	-	-	-	-
Othaya Sub County Police Commander Residence	-	-	-	-	-	-
Othaya Town Chiefs Office	-	-	-	-	-	-
Rukira Ap Post	502	502		502		
Ruruguti AP Camp	-	-	-	-	-	-
Ruruguti Chiefs Office	23,369	23,369	13,620	9,749		
ugachiku assistant chiefs office	700,000	700,000	673,990	26,010		

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Waihora AP Post	-	-	-	-	-	-	-
Witima Ap Line	-	-	-	-	-	-	-
Witima Assistant Chiefs Office	-	-	-	-	-	-	-
Witima chiefs office	-	-	-	-	-	-	-
Witima police station	-	-	-	-	-	-	-
chinga assistant county commissioner	-	2,500,000	2,500,000	2,500,000	2,500,000	2,361,291	138,710
Sub-total	8,900,000	3,791,031	2,500,000	15,191,031	5,796,064	9,394,968	
12.0 Acquisition of assets							
12.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-	-
12.2 Purchase of furniture and fittings	105,000	105,000	105,000	105,000	105,000	105,000	-
12.2 Construction of CDF office	-	-	-	-	-	-	-
Sub-total	105,000	105,000	105,000	105,000	105,000	-	-
13.0 ICT HUBS							
Mahiga ICT HUB GOS	50,000	50,000	50,000	50,000	25,000	25,000	25,000
Mahiga ICT HUB maintenance of office furniture and equipment	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Mahiga ICT HUB internet connection	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Mahiga ICT HUB water and sewerage charges	20,000	20,000	20,000	20,000	10,600	9,400	9,400
Mahiga ICT HUB sanitary and cleaning material	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Mahiga ICT HUB electricity	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Iriaini ICT HUB (GOS)	50,000	50,000	50,000	50,000	8,000	42,000	42,000
Iriaini ICT HUB maintenance of office furniture and equipments	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Iriaini ICT HUB internet connections	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Iriaini ICT HUB water and sewerage charges	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Iriaini ICT HUB sanitary and cleaning materials	25,000	25,000	25,000	25,000	8,535	16,465	16,465

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Iriaini ICT HUB electricity charges	25,000			25,000		25,000
Witima ICT HUB (GOS)	50,000			50,000	10,918	39,082
Witima ICT HUB maintenance of office furniture and equipments	50,000			50,000	10,918	39,082
Witima ICT HUB internet connections	50,000			50,000		50,000
Witima ICT HUB water and sewerages charges	20,000			20,000		20,000
Witima ICT HUB sanitary and cleaning materials	25,000			25,000		25,000
Witima ICT HUB electricity charges	25,000			25,000		25,000
Mahiga ICT HUB	1,000,000			1,000,000		1,000,000
Iriaini ICT HUB	1,000,000			1,000,000		1,000,000
Witima ICT HUB	1,500,000			1,500,000		1,500,000
Karima ICT HUB			330,750	330,750	330,750	-
Mahiga ICT HUB			330,750	330,750	330,750	-
Chinga ICT HUB			330,750	330,750	268,500	62,250
Iriaini ICT HUB			330,750	330,750		330,750
Sub-total	4,160,000	-	1,323,000	5,483,000	1,003,971	4,479,029
14.0 OTHERS						
Mahiga Community Center		-		-		-
Othaya KMTC		100	-	100		100
Othaya Law Courts		-	-	-		-
Iriaini Community Centre		1	-	1		1
Othaya Probation Office		-	-	-		-
Othaya NG-CDF Environment		2,452	-	2,452		2,452
NG-CDF Office Project		358	-	358		358

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Nyeri South DCC Office		16,214	-	16,214		16,214
othaya adult and continuing education		1,608	-	1,608		1,608
Othaya NG-CDF Sports		174,341	-	174,341		174,341
NG-CDF Hall		404,131	-	404,131	402,640	1,491
mahiga ict hub		900,000	-	900,000	898,575	1,425
witima ict hub		900,000	-	900,000	898,575	1,425
Sub-total	-	2,399,204	-	2,399,204	2,199,790	199,414
Funds pending approval**	-	-	-	-	-	-
PMC SAVINGS	-	-	-	-	-	-
AiA	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
Total	170,469,857	82,615,864	41,515,603	294,601,323	170,233,869	124,367,454

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 OTHAYA Constituency principal activity is the implementation of development projects aimed at improving public infrastructure, education, and social welfare within the constituency.

2. Statement of Compliance and Basis of Preparation

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

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the International Public Sector Accounting Standards (IPSAS). The NG-CDF [Othaya] has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement.

The NG-CDF [Othaya] 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.

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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 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. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

The original budget was approved by Parliament on 30th June 2025 for the period 1st July 2025 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.* A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

a) Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in

surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make

the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements.

Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

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.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

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

6. Transfers from the NGCDF Board

Description	<i>Period ended June 2025</i>
NGCDFB Transfers (Allocation for the FY)	170,469,857
TOTAL	170,469,857

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7. Transfers from domestic and foreign partners

Description	Period ended June 2025
	Ksh
Grants	-
Total	-

8. Finance income

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

9. Miscellaneous income

Description	Period ended June 2025
	Ksh
Rental Income	-
Income from sale of tenders	-
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere <i>(specify)</i>	-
Total	-

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10. Employees cost

Description	Period ended June 2025
	Kshs
NG-CDFC Basic staff salaries	4,067,842
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	4,000
Gratuity to contractual employees	825,100
Employer Contributions Compulsory national social security schemes	153,483
Employer Contributions Compulsory Housing levy	58,306
Employer contributions to National Industrial Training Authority	5,450
Other Specify	-
Total	5,114,181

11. Committee Expenses

Description	Period ended June 2025
	Kshs
Sitting allowance	3,332,300
Other Committee expenses	1,754,350
Total	5,086,650

12. Use of Goods and services

Description	
Utilities, supplies and services	603,816
Communication, supplies and services	1,008,970
Domestic travel and subsistence	278,400
Printing, advertising and information supplies & services	361,600
Office Rent	-
Training expenses	1,187,000
Hospitality supplies and services	930,780
Insurance costs	12,096
Specialized materials and services	-
Office and general supplies and services	5,127,059
Fuel, oil & lubricants	600,000
Bank Charges	15,000
Routine maintenance – vehicles and other transport equipment	454,330
Routine maintenance – other assets	93,400
Strategic plan expenses	-
Other operating expenses	-
Total	10,672,451

13. Other Government Units Actual expenditure

Description	
Primary Schools Actual expenditure	61,409,053
Secondary Schools Actual Expenditure	17,319,418
Tertiary Institutions Actual Expenditure	-
Total	78,728,471

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14. Other Grants and transfers Actual expenditure

Description	Period ended June 2025
	Kshs
Bursary – secondary schools	40,978,000
Bursary – tertiary institutions	15,342,000
Bursary – special schools	-
Bursary - Education Support programmes	865,000
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	5,796,064
Climate change mitigation projects	4,487,980
Emergency projects Actual Expenditure	-
Roads projects	-
ICT HUBS	1,797,150
NGCDF HALL	402,640
Total	69,668,834

15. Depreciation and Amortization Expenses

Description	Period ended June 2025
	Kshs
Property Plant and Equipment	644,395
Intangible Assets	-
Total	644,395

16. Digital Hubs Expenses

Description	Period ended June 2025
	Kshs
Construction/ renovation/Actual Expenditure	930,000
Digital Hub utility costs Water, Electricity,	73,971
Maintenance of ICT equipment	-
Maintenance of building	-
Others (<i>specify</i>)	-
Total	1,003,971

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17. Gain/loss on Sale of Assets

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

18. Impairment Loss

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

19. Cash and Cash Equivalent

Name Of Bank and Account No.	Period ended	
	June 2025	June 2024
	Ksh	
Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Operations account)</i>	52,099,146	20,800,613
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit account)</i>	1,218,904	1,014,101
<i>Name of Bank, account No. (PMC's account)</i>	7,579,548	60,801,150
Total	60,897,598	82,615,864
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations <i>(Specify)</i>	-	-
Total	-	-

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20. Receivables from Exchange Transactions

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

i. Ageing Analysis for Receivables

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

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21. Receivables from Non-Exchange Transactions

Description	Period ended June 2025	Opening Statement
	Kshs	Kshs
Transfers from NGCDFB	63,469,857	41,515,603
Outstanding imprest	-	-
Total	63,469,857	41,515,603

Ageing Analysis for
 Receivables

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

22. Prepayments

Description	Period ended June 2025	Opening Statement
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	59,115	-
Prepaid Electricity Costs	-	-
Other Prepayments (<i>Specify</i>)	-	-
Total	59,115	-

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Service concession assets	Total
Depreciation Rate		10%	25.00%	20%	12.50%	30.00%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	6,447,282	-	-	298,420	-	-	-	6,745,702
Additions	-	-	-	-	-	105,000	-	-	105,000
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As At 31st March 2025	-	6,447,282	-	-	298,420	105,000	-	-	6,850,702
Depreciation And Impairment									
Opening bal accumulated depreciation 1st July 2024	-	644,728	-	-	37,303	-	-	-	682,031
Depreciation 2025	-	580,255	-	-	32,640	31,500	-	-	644,395
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At xx Sep/Dec/Mar/Jun 20xx	-	1,224,984	-	-	69,942	31,500	-	-	1,326,426
Net Book Values									
Opening Bal as at 1st July 2024	-	5,802,554	-	-	261,118	-	-	-	6,063,671
As At 30 June, 2025	-	5,222,298	-	-	228,478	73,500	-	-	5,524,276

Valuation

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

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:

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

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

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

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24. Intangible Assets and good will

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

25. Right-of use assets

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

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26. Trade and Other Payables

Description	Period ended 30th June 2025	31st July 2024
	KSh	KSh
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)	-		-	

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27. Third-Party deposits

	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	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 JUNE 2025, D= A+B-C	-	-

Retentions aging analysis.

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Less than 1 year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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	-

28. Gratuity Provision

Description	Period ended June	Opening
	2025	Statement
	Kshs	1st July 2024
		Kshs
Gratuity at the beginning of the period (A)	1,014,101	-
Gratuity held during the period (B)	825,100	1,014,101
Gratuity paid during the period (C)	620,297	-
Total Gratuity provision as at period JUNE 2025 D=(A+B-C)	1,218,904	1,014,101

29. Cash Generated from Operations

	KSh
Surplus for the period before tax	(449,095)
Adjusted for:	
Depreciation	644,395
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	(22,013,369)
Changes in deferred income	-
Changes in Third party deposits	-
Changes in gratuity provision	204,803
Changes in payments received in advance	-
Net cash flow from operating activities	(21,613,266)

30. 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	Partly performing	Impaired
	KSh	KSh	KSh	KSh
As at 30th June (Current FY)				
Receivables from exchange transactions				
Receivables from non-exchange transactions	63,469,857	63,469,857		
Bank balances	60,897,584	60,897,584		
Total	124,367,441	124,367,441		
As at 30 June (Previous FY)				
Receivables from exchange transactions				
Receivables from non-exchange transactions	41,515,603	41,515,603		
Bank balances	82,615,864	82,615,864		
Total	124,131,467	124,131,467		

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognized in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from OTHAYA. 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.

	Less than month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June (Current FY)				
Trade payables	0			
Current proportion of borrowings	0			
Provisions				
Deferred income				
Gratuity Provision			1,218,904	1,218,904
Total			1,218,904	1,218,904
As at 30th June (Previous FY)				
Trade payables				
Current portion of borrowings				
Provisions				
Deferred income				

Description	31st Dec 2024		30th June 2025	
	Kshs	Kshs	Kshs	Kshs
Employee benefit obligation			1,014,101	1,014,101
Total			1,014,101	1,014,101

iii) Market risk

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

a) Foreign currency risk

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

b) Interest rate risk

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

Management of interest rate risk

To manage the interest rate risk, management has 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.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

- 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).

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- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

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

iv) Capital Risk Management

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

Description	Period ended	
	June 30, 2025	June 30, 2024
Revaluation Reserve	128,731,942	129,181,037
Retained Earnings		
Capital Reserve	-	-
Total Funds	128,731,942	129,181,037
Total Borrowings	-	-
Less: Cash and Bank Balances	(60,897,598)	(82,615,864)
Net Debt/(Excess Cash And Cash Equivalents)	67,834,344	46,565,173
Gearing	1.8%	2.2%

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31. Related Party Disclosures

	Period ended June 2025	Opening Statement 1 July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	5,086,650	6,748,079
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	170,469,857	171,515,603
Total		

32. 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)

33. Contingent Assets and Contingent Liabilities

Contingent Assets

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

Contingent Liabilities

Description	Insert Current FY Kshs	Opening Statement 1 July 2025 Kshs
Contingent Liabilities		
Court Case against the Entity	0	0
Bank Guarantees in Favour of Subsidiary	0	0
Contingent Liabilities arising from Contracts Including PPPs	0	0
Others (Specify)	0	0
Total	0	0

34. Capital Commitments

Capital Commitments	Insert Current FY Kshs	Opening Statement 1 July 2025 Kshs
Authorized for		
authorized and contracted for		
Total		

Events after the Reporting Period

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

35. Ultimate And Holding Entity

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

36. Currency

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

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**18. Annexes
Annex 1: Summary of Asset Register**

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost/valuation cost balance At Year End (Kshs)
Land	41,447,282	-	-	41,447,282
Buildings and Structure	4,035,875	-	-	4,035,875
Office equipment, Furniture and fittings	1,931,690	105,000	-	2,036,690
ICT Equipment and Others ICT assets	360,000	-	-	360,000
Other Machinery and equipment	-	-	-	-
Intangible	-	-	-	-
Total	47,774,847	105,000	-	47,879,847

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

PMC	Bank	Account number	Bank Balance	Opening Statement 1st
			Current period	July 2024
Birithia Girls Sec. School	EQUITY BANK	0080293432965	439,461	4,640,403
Birithia Primary School	EQUITY BANK	0080292869100	355,618	162,976
Chinga Assistant County Commissioner Residence	EQUITY BANK	0080285921931	138,710	-
Chinga Boys High School	EQUITY BANK	0080291998260	-	73,189
Chinga NW Chief Office	EQUITY BANK	0080262546237	-	3,105
Chinga Police Station	EQUITY BANK	0080279888008	-	10,488
Chinga SW Chief Office	EQUITY BANK	0080279814805	-	19,921
Gakuyu Secondary School	EQUITY BANK	0080294971593	4,328	107,237
Gathanji Primary School	EQUITY BANK	0080262303463	0	199,235
Gathera AP Post	EQUITY BANK	0080270331354	-	7,695
Gathera Ass. Chief's Office	EQUITY BANK	0080279793672	-	7,425
Gathera Secondary School	EQUITY BANK	0080285934134	35,887	60,096
Gathumbi primary school	EQUITY BANK	0080266106398	119,248	207,049
Gathumbi Secondary School	EQUITY BANK	0080280518562	127,777	147,080

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Gatugi AP Camp	EQUITY BANK	0080262290780	-	703,280
Gatugi AP Post	EQUITY BANK	0080279614839	49,964	-
Gatugi Assistant Chiefs Office	EQUITY BANK	0080285994178	132,326	-
Gatugi Girls Sec. school	EQUITY BANK	0080271508966	-	26,628
Gatugi Mixed Sec. school	EQUITY BANK	0080261934492	-	5,509
Gatugi primary school	EQUITY BANK	0080262305595	4,183	1,510,024
Gaturuturu primary school	EQUITY BANK	0080262304404	6,825	1,005,991
Gatuya-ini AP Post	EQUITY BANK	0080270331194	4,958	4,958
Gatuyaini primary School	EQUITY BANK	0080262305667	-	8,054
Gichami Primary School	EQUITY BANK	0080270645054	293,690	2,461,890
Gichiche Assistant Chiefs Office	EQUITY BANK	80270642999		108,804
Gichiche primary school	EQUITY BANK	0080261933647	-	222,030
Gikurwe primary school	EQUITY BANK	0080279644739	36,197	60,635
Gitugi Mixed Day Sec. school	EQUITY BANK	0080261933712	13,150	5,509
Gitugi Primary School	EQUITY BANK	0080298660586	-	1,507
Gituiga Primary school	EQUITY BANK	0080298660668	4,411	2,523,537
Gitundu Assistant Chief's Office	EQUITY BANK	0080270642105	2,660	

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Gitundu Primary Primary	EQUITY BANK	0080262303422	-	103,232
Gitundu Secondary School	EQUITY BANK	0080293662173	1,000	49,632
Gura Assistant Chiefs Office	EQUITY BANK	0080280904765		1,647
Gura primary school	EQUITY BANK	0080270644771	72,961	1,342,401
Ihuririo AP post	EQUITY BANK	0080266105563		3,022
Ihuririo Assistant Chiefs Office	EQUITY BANK	0080282162520		4,361
Ihuririo Primary School	EQUITY BANK	0080262303433	-	3,580
Ihuririo Secondary School	EQUITY BANK	0080290319934	2,780	7,731
Iriaini Community Centre	EQUITY BANK	0080279614107	13	
Iriaini Girls Secondary School	EQUITY BANK	0080262303404		212
Iriaini primary school	EQUITY BANK	0080266105342	12,516	2,791,637
Irindi Primary School	EQUITY BANK	0080263306149	203,250	211,204
Irindi Secondary School	EQUITY BANK	0080293596903	960	1,227
Iteme-ini Assiatant Chiefs Office	EQUITY BANK	0080279909743		6,092
Kabebero Secondary School	EQUITY BANK	0080263297179	-	28,501
Kagere primary school	EQUITY BANK	0080295559802	1	393,981
Kagicha Assistant Chiefs Office	EQUITY BANK	0080282119888		2,180

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Kagongo Primary school	EQUITY BANK	0080292812857	500	1,822,130
Kagonye primary school	EQUITY BANK	0080279945794	585,698	2,912,161
Kagonye Secondary School	EQUITY BANK	0080280411996	0	915
Kagumo Mixed Secondary School	EQUITY BANK	0080280818524	-	63,915
Kagumo primary school	EQUITY BANK	0080299334085	31,790	7,364
Kairia primary school	EQUITY BANK	0080263306058	64,605	644,926
Kairuthi AP Post	EQUITY BANK	0080261943653	568	
Kairuthi Primary School	EQUITY BANK	0080262305391	14,103	22,539
Kairuthi Secondary School	EQUITY BANK	0080294127275	-	3,400
Kamoko Primary school	EQUITY BANK	0080279909681	-	6,555
Kariko primary school	EQUITY BANK	0080262303474	105,892	817,566
Kariko Secondary School	EQUITY BANK	0080279821894		16,060
Karima AP Post	EQUITY BANK	0080279680292		1,148
Karima Boys High School	EQUITY BANK	0080262274268		1,697
Karima Day Mixed Secondary School	EQUITY BANK	0080262290787	16,555	3,658,485
Karima primary school	EQUITY BANK	0080261933654	3,018	59,600
Karuthi Police Post	EQUITY BANK	0080270645645	5,490	788,090

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Karuthi primary school	EQUITY BANK	0080292847631	2,978	1,383,828
Kenyatta High School	EQUITY BANK	0080298232020	21,269	950,204
Kiaguthu Primary School	EQUITY BANK	0080270642191	47,326	136,670
Kiaguthu Secondary School	EQUITY BANK	0080271073873	-	13,964
Kiahagu Secondary School	EQUITY BANK	0080291409270	1,502,150	2,079
Kiamuya AP Post	EQUITY BANK	0080270642151		30
Kiamuya Primary School	EQUITY BANK	0080270641476	325,338	25,853
Kiamuya Secondary School	EQUITY BANK	0080294951520		129,503
Kianganda Assistant Chiefs Office	EQUITY BANK	0080282173336		4,055
Kianganda Police Post	EQUITY BANK	0080281004944		55,890
Kiangumba Primary School	EQUITY BANK	0080262546118	256,251	1,035,118
Kigumo primary school	EQUITY BANK	0080263306016	39,376	1,207,894
Kihome Assistant Chiefs Office	EQUITY BANK	0080282167645		1,342
Kihome Chiefs Office	EQUITY BANK	0080270642057	39,312	
Kihome primary School	EQUITY BANK	0080279056336	130,231	258,755
Kihome Secondary School	EQUITY BANK	0080291892683		70,384
Kihugiru Primary school	EQUITY BANK	0080292923046	83,825	27,565

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Kihuri Primary School	EQUITY BANK	0080278756802	12,672	3,215,497
Kihuri Secondary School	EQUITY BANK	0080296932679	1	6,516
Kiinu Primary School	EQUITY BANK	0080277774659	136,069	2,036,943
Kina Primary School	EQUITY BANK	0080272770593	1	
Kirai Primary school	EQUITY BANK	0080295539334	24,856	385,704
Kiriini primary School	EQUITY BANK	0080261933667	18,298	18,485
Kiruga Ap Post	EQUITY BANK	0080279887195	13,063	13,063
Kiyu primary school	EQUITY BANK	0080290930185	605	64,679
Konyu Primary School	EQUITY BANK	0080262610929	331,648	126,754
Mahiga ACC Office	EQUITY BANK	0080271509320	70,568	132,983
Mahiga Chiefs Office	EQUITY BANK	0080286437561	-	5,875
Mahiga Community Innovation hub	EQUITY BANK	0080285362606	1,425	3,278
Mahiga Girls High School	EQUITY BANK	0080282775599	5,284	6,348
Mahiga Primary School	EQUITY BANK	0080296188219	18,113	48,903
Miriini primary school	EQUITY BANK	0080292844485	1,540	155,630
Mucharage Assistant Chiefs Office	EQUITY BANK	0080282173336	-	2,423
Mucharage primary School	EQUITY BANK	0080280022484	-	26,766

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Mucharage Secondary School	EQUITY BANK	0080266105144	-	18,886
Muirungi Primary School	EQUITY BANK	0080293674066	-	16,221
Muirungi Secondary School	EQUITY BANK	0080262290762	1,001	109,796
Mumbu-ini Primary School	EQUITY BANK	0080279872655	6,997	88,153
Mumbuini Secondary School	EQUITY BANK	0080262304642		174,785
Mumwe primary school	EQUITY BANK	0080280897990	61,375	3,021,993
Muna - ini Primary School	EQUITY BANK	0080262546009	6,162	3,819,549
Munyange Chiefs Office	EQUITY BANK	0080262773398	-	48,219
Munyange Police Station	EQUITY BANK	0080278046842		126,312
Munyange Primary School	EQUITY BANK	0080262139153	6,082	1,282,712
Munyange Secondary School	EQUITY BANK	0080285981463	40,919	28,190
Mutitu Primary school	EQUITY BANK	0080263306002	995	63,503
Ngaru primary school	EQUITY BANK	0080292893322	266,500	111,220
NG-CDF Hall	EQUITY BANK	0080294613024	1,491	404,131
NG-CDF Office Project	EQUITY BANK	0080284501553	358	3,200
NGCDF Othaya ACC resident	EQUITY BANK	0080284792845	1,090	1,090
Njigari Primary school	EQUITY BANK	0080263767277	224	76,776

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Nyeri South DCC Office	EQUITY BANK	0080280314632	16,214	202,776
Othaya Adult & Continuing Education office	EQUITY BANK	0080279998455	1,608	
Othaya Boys High School	EQUITY BANK	0080291998260		73,190
Othaya DCC Residence	EQUITY BANK	0080279743267	-	4,797
Othaya Girls High School	EQUITY BANK	0080278995311	-	6,192
Othaya KMTC	EQUITY BANK	0080267895590	100	3,645
Othaya Law Courts	EQUITY BANK	0080279060367	-	6,231
OTHAYA NGCDF DESKS	EQUITY BANK	0080285994119	66,481	-
Othaya NG-CDF Environment	EQUITY BANK	0080284681273	4,352	2,452
Othaya NG-CDF Sports	EQUITY BANK	0080284613128	174,341	174,340
Othaya Probation Office	EQUITY BANK	0080280111036	-	28,407
Othaya Sub County Police Commander Residence	EQUITY BANK	0080280867698		22,067
Othaya Town Chiefs Office	EQUITY BANK	0080264126179		33,722
Rukira Ap Post	EQUITY BANK	0080192940268	502	502
Rukira primary school	EQUITY BANK	0080262305322	0	10,834
Ruruguti AP Camp	EQUITY BANK	0080270331331	-	190,745
Ruruguti Chiefs Office	EQUITY BANK	0080281008966	9,749	23,368

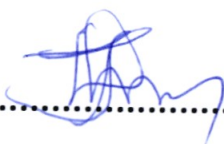
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Ruruguti Primary School	EQUITY BANK	0080273347692	901	100,447
St Maria Gorretti Ruruguti Secondary school	EQUITY BANK	0080271509597		3,026
St Marys Karuthi Secondary school	EQUITY BANK	0080286007387	500,000	42,770
Thunguri Primary School	EQUITY BANK	0080262303449	95,014	10,781
Thuti primary school	EQUITY BANK	0080294360569	311,811	4,771
Ugachiku Assistant Chiefs Office	EQUITY BANK	0080285655895	26,010	-
Wagura primary school	EQUITY BANK	0080299738675	120	2,470,993
Waihara AP Post	EQUITY BANK	0080279549907	-	945
Witima Ap Line	EQUITY BANK	0080263295992	-	11,525
Witima Assistant Chiefs Office	EQUITY BANK	0080280910332	-	24,556
Witima Chiefs Office	EQUITY BANK	0080281008944	-	7,448
Witima ICT Hub	EQUITY BANK	0080285370862	1,425	-
Witima police station	EQUITY BANK	0080279909729	-	6,806
Witima Primary School	EQUITY BANK	0080295439275	-	9,599
Witima Secondary School	EQUITY BANK	0080260474044	4,440	1,350,945
Total			7,579,548	55,847,036

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)
NRO/AUD/OTHAYA-NGCDF/2023-2024(18)	Unsupported project management committee account balances		Resolved	
NRO/AUD/OTHAYA-NGCDF/2023-2024(18)	Doubtful ownership and non-valuation assets		Not resolved	21 st January, 2025
NRO/AUD/OTHAYA-NGCDF/2023-2024(18)	Delayed implementation of projects- installation of electricity & related infrastructure		Not resolved	21 st January, 2025
NRO/AUD/OTHAYA-NGCDF/2023-2024(18)	Project completed but not in use		Resolved	



Name: John M Ngatia
Fund Account Manager.