

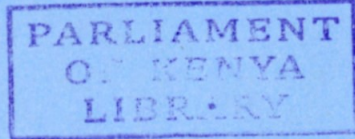
REPUBLIC OF KENYA



Enhancing Accountability



REPORT



OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
MWINGI CENTRAL CONSTITUENCY**

FOR THE YEAR ENDED

30 JUNE, 2025

THE NATIONAL ASSEMBLY	
LAI	
DATE:	07 APR 2026
TABLED BY:	Hon. Samuel Chepkong, MP
CLERK-AT THE-TABLE:	A. Shibusko

DAY.
Tuesday

OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084-00100, NAIROBI
MACHAKOS HUB

04 DEC 2025

RECEIVED



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MWINGI CENTRAL CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

Transitional International Public Sector Accounting Standards (IPSAS) Financial Statements

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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
AC	Audit Committee
DCC	Deputy County Commissioner
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 Fund.

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 country wide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF 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	Dalmas Ndonga
2.	National Sub-County Accountant	James Muli
3.	Chairman NGCDFC	David Mwendwa
5.	Member NG CDFC	

(c) Fiduciary Oversight Arrangements

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF - 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 Mwingi Central Constituency Headquarters

Post Office Building
Kamuwongo /Garissa road Junction
Mwingi, Kenya

(e) NGCDF Mwingi Central Constituency Contacts

P.O. Box Mwingi Central

E-mail: cdfmwingicentral@ngcdf.go.ke

Website: www.ngcdf.go.ke

(f) NGCDF Mwingi Central Constituency Bankers

1. 0590260983402 Equity Bank: (Operations Account).

Branch: Mwingi

P.O. Box Mwingi Central

2. Cooperative Bank: (Deposit account).

Branch: Mwingi

P.O. Box Mwingi Central

3. PMC Accounts:

i. Equity Bank, Mwingi

ii. Cooperative bank, Mwingi

iii. KCB Mwingi

(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
 Chairman : David Mwendwa	Date of birth-15/05/1953 Academic Qualification: Diploma Work Experience: Served as MWINGI CENTRAL NGCDFC for 6 years
 Male adult: Paul Matiti	Date of birth-15/09/1982 Academic Qualification: KCSE Work Experience: Co-opted member from Mlolongo ward Served as MWINGI CENTRAL NGCDFC for 4 years
 Female Adult Representative: Grace Kalekye	Date of Birth:1970 Academic Qualification: KCSE Work Experience: Business lady appointed to serve as MWINGI CENTRAL Committee member during 2024/2025 financial year

*National Government Constituencies Development Fund (NGCDF)
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	<p>Date of Birth: 1969 Academic Qualification: KCSE Professional Qualification: Work Experience : Served as MWINGI CENTRAL NGCDFC for 2 years</p>
<p>Co-opted member: Annah Solomon</p>	
	<p>Date of Birth 1963 Academic Qualification: KCSE Farmer Work Experience: Served as MWINGI CENTRAL NGCDFC for 4 years</p>
<p>Joseph kisovo Representative of Persons Living with Disability:</p>	
	<p>Date of Birth:01/01/1972 Academic Qualification: KCSE A parent and a business lady and a representative from Mwingi Central Ward representing minority community Work Experience: Served as MWINGI CENTRAL NGCDFC for 2 years</p>
<p>Scicollah Kakii Female Adult Representative:</p>	
	<p>Date of Birth:02/10/1999 Academic Qualification: supply chain Work Experience: Procurement Officer Self Employed</p>

National Government Constituencies Development Fund (NGCDF)
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<p>Peter Musya Male Youth Representative:</p>	
 <p>Nabila Abdurahaman Female Youth Representative:</p>	<p>Date of Birth:23.05.1992 Academic Qualification: KCSE Work Experience: Female youth representative Self Employed</p>
<p>Dalmas Ndonga Fund Account Manager</p>	<p>Date of Birth: Academic Qualification: bachelors Work Experience:</p>

4. NG-CDFC Chairman's Report



David Mwendwa

We are happy to present the financial statements for MWINGI CENTRAL Constituency for the financial year ended 30th June 2025. During the year, the Constituency was allocated a total of Kshs188,414,052 which was the normal allocation for the Financial Year 2024/2025, Kshs. 61,286,200 as opening balance and previous year disbursement of Kshs 14,500,000 totalling to Kshs. 264,200,452 as the final budget for the year.

Before receipt of funds disbursed by the NGCDF Board, the Mwingi Central Constituencies Development Fund Committee (NGCDFC); pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency.

Sector Prioritization

During the financial year under review, a total of Kshs 179,917,220 was expended and priority sectors were education support bursary which was disbursed amounting to 73,703,845 and amounted to 76,012,858 transfers to other Government Units which consist of transfers to primary Schools, secondary Schools and tertiary institutions. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets. The above allocations have led to more Schools having new and renovated permanent structures hence improving the learning environment drastically.

KEY ACHIEVEMENTS

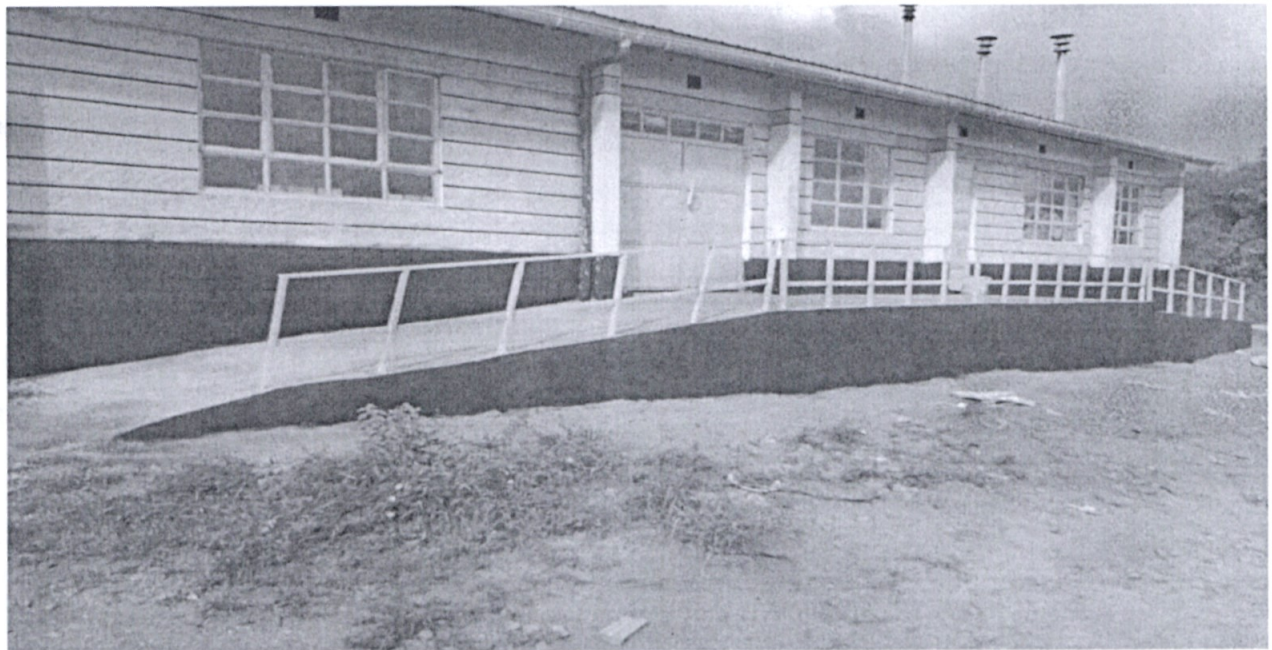
The committee has also ensured that bursary was disbursed in an open and transparent manner as attested by successful stories from beneficiaries who completed secondary Schools and proceeded to college thanks to NGCDF bursary scheme. We have received acknowledgement letters and receipts as prove of bursary funds reaching the beneficiaries intended



KITHITUNI PRIMARY SCHOOL



KISOLE PRIMARY SCHOOL



KIVOU SECONDARY SCHOOL



KALISASI SECONDARY SCHOOL

EMERGING ISSUES

Delay in funds disbursements leading to untimely projects execution

WAY FORWARD

Timely disbursements of funds to facilitate timely projects execution

David Mwendwa

David Mwendwa

Chairman NGCDF Committee

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

Introduction

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

The key development objectives of the NGCDF MWINGI CENTRAL Constituency 2021-2025 plan are to:

1. To improve learning environment
2. To improve working conditions of security personnel
3. To enhance environmental conservation
4. Improve access to education
5. To improve organizational performance

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of School going age attending School	Increased enrolment in primary Schools and improved transition to	In the F/Y 2024/25 we have improved learning environment through renovation of all	In FY 2023/24 - each school has been renovated -

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		Secondary Schools and tertiary institutions	Primary, secondary schools amounting to 161 schools -17,914 beneficiaries benefitted from bursary	Bursary beneficiaries at secondary School ,tertiary institutions were 17,914
Security	To ensure the security personnel have adequate infrastructure for their operation	Improved infrastructure for security Fund	-	
Climate change mitigation activities	To protect and improve the environment and environmental conditions	Improved environment and environmental conditions		
Emergency	To ensure unforeseen calamities are dealt with.	Emergency response has been improved.	In the F/Y 2024/2025 3 emergency projects have been implemented and finished	we managed to build 1 toilet in 1 School and renovated 2 classrooms

6. Governance Statement

Appointment of NG CDFC Members

- (1) There is established a National Government Constituency Development Fund Committee for every constituency.
- (2) Each Constituency Committee shall comprise of—
 - a) The national government official responsible for co-ordination of national government functions
 - b) Two men each nominated in accordance with subsection (3) One of whom shall be a youth at the date of appointment
 - c) Two women nominated in accordance with subsection (3) one of whom shall be youth at the date of appointment
 - d) One person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3)
 - e) Two persons nominated by the constituency office established under regulations made pursuant to the parliamentary service act
 - f) The officer of the board seconded to the constituency committee by the board who shall be an ex officio member without a vote
 - g) One member co-opted by the board in accordance with Regulations made by the Board
- (3) The seven persons referred to in subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.
- (4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.
- (5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.
- (6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the

holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.

- (7) The quorum of the Constituency Committee shall be one half of the total membership.
- (8) The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.
- (9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.
- (10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.
- (11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.
- (12) 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.

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

(14) A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

The Mwingi Central National Government Constituency Development Fund Committee is in charge of management and overseeing the implementation of the fund. The process of appointment and removal is properly outlined in the NG CDF Act of 2015 and as amended in 2022.

The Constituency Committee comprises of:

- a) The national government official responsible for co-ordination of national government functions
- b) Two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- b) Two women nominated in accordance with subsection (3). one of whom shall be a youth at the date of appointment;
- d) One persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- e) Two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- (f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) one member co-opted by the Board in accordance with Regulations made by the Board.

Following the above guidelines Mwingi Central Constituency appointed new NG CDFC Members through the process guided by the NG CDF Act of 2015 and as amended in 2022. Advertisement was made, short listing done as per the 4 wards in the constituency. The

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selection panel chaired by a nominee of the deputy county commissioner spearheaded the process. After conducting interviews to the applicants, the nominees of the panel were:

NAME	CATEGORY	DESIGNATION
Scicollastica Muthangya	Female Adult Representative	Member
Peter Musya	Male Youth representative	Member
David Mwendwa	Male Adult Representative	Chairperson
Nabila Abdulrahman	Female Youth Representative	Secretary

The constituency office nominated the following;

NAME	CATEGORY	DESIGNATION
David Mwendwa	Male Adult Representative	Member
Scicollastica Muthangya	Female Adult Representative	Member

Through a forwarding letter the nominee of Persons living with disability was;

NAME	CATEGORY	DESIGNATION
Joseph Kisovo	Representative of persons living with disability	Member

The NG CDF Board co-opted the following member to sit in the NG CDFC Committee;

NAME	CATEGORY	DESIGNATION
Grace Wambua	Co-opted Member	Member

The NG CDFC members were appointed and gazetted (21ST May 2025) as follows:

NAME	CATEGORY	DESIGNATION
Scollastica Muthangya	Female Adult Representative	Member
Paul matiti	Male Adult Representative	Member
Anna solomon	Female Adult Representative	Member
Jonathan Katiwa	Male Youth representative	Member

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David Mwendwa	Male Adult Representative	Chairperson
Catherine Njoronge	Female Youth Representative	Secretary
Grace Wambua	Female Adult Representative	Member
Joseph Kisovo	Rep. of persons living with disability	Member

The first meeting of Mwingi Central Constituency Committee took place On 26th June 2025 after gazettelement.

Removal of NG CDFC Members

The NG CDF Act of 2015 and as amended in 2022 also outlines the process of removal of a member from office; a member may be removed based on 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 practises; (f) causing disharmony within the committee; (g) physical or mental infirmity. In the financial year 2024/2025 there was no removal of committee members in MWINGI CENTRAL Constituency.

NGCDFC Tenure

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

Roles and functions of Mwingi Central NG CDFC Committee

Ensure that all projects receive adequate funding and are completed within three years; 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; (l) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board; monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board; ensure that project reports are prepared and submitted to the Board; ensure formation of project management

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committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund; submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;

Mwingi Central NG CDFC Meetings

The NG CDF Act of 2015 and as amended in 2022 indicates that a constituency committee should hold a maximum of 24 meetings and a minimum of 12 within a financial year. The Constituency has held a total of 13 meetings within the financial year where lots of issues have been deliberated. Among the key issues is disbursement of Funds to the PMC accounts. The constituency has made it a habit to declare conflict of interest in every meeting.

	Name of committee member	Meetings held											26/6/25
		1/7/24	4/8/24	1/9/24	6/9/24	3/11/24	1/12/24	5/1/25	2/2/25	1/3/25	5/4/25	3/5/25	
1	Chairperson	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	FAM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	DCC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
11	Member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Dissolution of a Constituency Committee

The NG CDF Act of 2015 and as amended in 2022 outlines the procedures to be taken when dissolving a constituency committee. A person may present a petition to the Board for the dissolution of a Constituency Committee setting out the alleged facts constituting any one or more of the following grounds for dissolution— (a) serious violation of the Constitution or any other law including a contravention of Chapter Six; (b) gross misconduct, whether in performance of the member's or office holder's functions or otherwise; (c) incompetence; (d) bankruptcy; or (e) any other cause as may be deemed justifiable.

Mwingi Central NG CDFC has not been dissolved for any of the above reasons.

Conflict of Interest

The NG CDF Act of 2015 regulations of 2016 states that all officers should declare conflict of interest before commencement of any meeting. Mwingi Central NG CDFC ensures that members declare conflict of interest before start of any meeting.

Remuneration of NG CDFC Members

The NG CDF Act of 2015 regulations of 2016 indicates that members are entitled to sitting allowances once they attend meetings. Mwingi Central NG CDFC Members are entitled to a sitting allowance once they attend meetings.

Ethics and conduct

The chapter on Leadership and Integrity requires State officers to be guided in their day-to-day conduct by principles of leadership and integrity which, among other requirements, include: being objective and impartial in ensuring that decisions are not influenced by nepotism, favouritism, and other improper motives.

The NGCDFC Members Mwingi Central Constituency are bound by the requirements and guidelines of this chapter like other public officers

Risk management

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

- Identifying risks,
- Analyse risks,
- Prioritization of risk,
- A solution for implementation is sort,
- Monitored.

7. Management Discussion and Analysis

1. Operational and Financial Performance (FY2020/21 – FY2024/25)

Over the last five years, Mwingi Central NG-CDF has experienced consistent growth in allocations and effective fund utilization. The steady disbursement from the National Treasury enabled significant investment in education, security, and infrastructure.

Annual Allocation and Utilization

Financial Year	Allocation (KES M)	Utilized (KES M)	Absorption Rate (%)
2020/2021	137,088,879		
2021/2022	137,088,879		
2022/2023	151,960,174		
2023/2024	184,129,901		
2024/2025	188,414,052		

2. Key Projects Implemented or Ongoing

Mwingi Central NG-CDF focused on high-impact and community-prioritized projects.

Sector	Projects Completed	Projects Ongoing	Key Highlights
Education	132 Completed projects	27 projects	
Security	Nil projects	Nil projects	
Environment	Nil projects	Nil projects	

3. Compliance with Statutory Requirements

- Timely submission of financial reports to NG-CDF Board and Auditor General.
- Adherence to procurement thresholds and PPADA 2015.
- Active community participation through Project Management Committees (PMCs).
- Routine site visits and verification by Fund Account Manager and stakeholders.

4. Risks and Mitigation

Risk	Description	Mitigation Measures
Delayed Disbursements	Cash flow interruptions from Treasury	Prioritized rolling projects and batching
High Construction Costs	Inflation and material shortages	Framework contracts and value engineering
Community Disputes	Disagreement over project locations	Stakeholder engagement and public barazas
Political Pressures	Non-objective project nominations	Strict adherence to PMC resolutions

5. Arrears and Statutory Obligations

As of 30th June 2025, Mwingi Central NG-CDF had no pending arrears on supplier payments, staff salaries, statutory deductions (KRA, NSSF, NHIF), or pension contributions. All obligations were met within the fiscal timelines.

6. Review of the Economy

The economy grew by 5.5% in FY2024/25, buoyed by recovery in transport, manufacturing, and agriculture. However, high inflation and weakening shilling increased project costs.

Despite national fiscal tightening, NG-CDF remained stable, with timely releases enabling sustained development in the constituency.

7. Sector Review (NG-CDF)

The NG-CDF continues to anchor grassroots development. In MWINGI CENTRAL, its impact remains strong due to:

- Enhanced transparency via digitized reporting
- Growing community awareness and oversight
- Emphasis on education and social equity

Challenges included overlaps with county projects and contractor performance gaps.

8. Outlook for FY2025/26 and Beyond

Key Focus Areas

- Upgrade of junior schools
- Expansion of bursary reach by 20%.
- Digital M&E tools for real-time project tracking.

9. Conclusion

The Mwingi Central NG-CDF has maintained solid financial discipline and a high impact on local development. Through transparency, community engagement, and strategic planning, the Fund aims to scale greater heights in service delivery and inclusivity.

D. NDONGA

.....
Dalmas Ndonga

Fund Account Manager

8.Environmental and Sustainability Reporting

Mwingi Central 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 abilities and previously marginalized communities.

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Mwingi Central Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary School levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.
- b.
- c. **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.

- d. **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, reafforestation, grassroots sensitization, and tree seedling production.

2. Environmental performance

Mwingi Central NGCDF has under the provision of environment been funding climate change mitigation projects in Schools by buying energy saving Jikos. This has increased environmental conservation, fuel efficiency and reduced indoor air pollution in various Schools within the Constituency.

3. Employee welfare

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

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

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

4. Market place practices

Mwingi Central Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Mwingi Central 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.

6. Public Participation in Project Identification, Implementation, and Monitoring

Mwingi Central 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 NGCDF Board in accordance with the Act.

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

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

7. 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.

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

.....D. NDONGA.....

Dalmas Ndonga

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 Fund shall prepare financial statements in respect of that Fund. 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 Mwingi Central Constituency is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund 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 Fund; 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 Fund; Selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF Mwingi Central Constituency accepts responsibility for the Fund's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and including the transitional provisions permitted under IPSAS 33. The Accounting Officer is of the opinion that the *Constituency's* financial statements give a true and fair view of the state of the *Fund's* transactions during the financial year ended June 30, 2025, and of the Fund's financial position as at that date. The Accounting Officer in charge of the NGCDF Mwingi Central Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied

upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Mwingi Central Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Fund'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.

8. Approval of the financial statements

The NGCDF Mwingi Central Constituency financial statements were approved and signed by the Accounting Officer on 26th august, 2025.

.....*David Mwendwa*.....

David Mwendwa

Chairman – NGCDF Committee

.....*D. Ndonga*.....

Dalmas Ndonga

Fund Account Manager

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional International Public Sector Accounting Standards financial statements of National Government Constituencies Development

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

Fund - Mwingi Central Constituency set out on pages 1 to 98, 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional International Public Sector Accounting Standards financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mwingi Central Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the National Government Constituencies Development Act, 2015. Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unsupported Cash and Cash Equivalents Balance

The statement of financial position and as disclosed in Note 19 to the financial statements reflect cash and cash equivalents balance of Kshs.127,351,871 which includes Project Management Committees (PMC) Accounts balances of Kshs.42,669,950. However, the respective cashbooks and bank reconciliation statements were not provided for audit review.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.42,669,950 could not be confirmed.

2. Unsupported Use of Goods and Services

The statement of financial performance and as disclosed in Note 12 to the financial statements reflect use of goods and services totalling Kshs.15,543,530. However, the approved annual procurement plan, needs assessments reports, departmental procurement needs, consolidated procurement needs, the list of prequalified suppliers and the minutes of the various procuring Committees during the tendering process were not provided for audit review.

Further, included in use of goods and services is Kshs.2,162,000 in respect to fuel, oil and lubricants. However, fuel register, fuel statements for the usage of fuel and the list of prequalified suppliers and documentation of the procurement process for the purchase of fuel were not provided for audit review.

In the circumstances, the accuracy, completeness and regularity of use of goods and services totalling Kshs.15,543,530 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 - Mwingi Central 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 actual expenditure of Kshs.122,909,802 and actual receipts of Kshs.264,200,252 resulting to under-absorption of Kshs.141,290,450 or approximately 53% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with Law on Ethnic Composition

During the year under review, the total number of employees of the Fund was thirteen (13) out of which twelve (12) or approximately 73% of the total number are from the dominant ethnic community in the County. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public Institution shall have more than one-third of its staff establishment from the same ethnic community".

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

2. Irregular Procurement of Projects

The statement of financial performance and as disclosed in Note 13 to the financial statements reflect Other Government Units actual expenditure of Kshs.19,760,801. However, the bill of quantities for the primary and secondary schools projects with actual expenditures of Kshs.13,766,987 and Kshs.5,993,814 respectively were not provided for audit review. This is contrary to Section 70(6)(b) of the Public Procurement and Assets Disposal Act, 2015 which stipulates that the tender documents shall set out, if works are being procured, relevant drawings and bills of quantities shall be disclosed and the projects total estimated cost evaluated only on the basis of criteria disclosed.

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

3. Failure to Maintain Imprest Register

The statement of financial performance and as disclosed in Note 12 to the financial statements reflect use of goods and services of Kshs.15,543,530. Included in the amount is Kshs.664,650 in respect to domestic travel and subsistence. However, the Fund did not maintain an imprests register. This is contrary to Regulation 92(4)(c) of the Public Finance Management (National Government) Regulations, 2015 which stipulates that before issuing temporary imprests, the Accounting Officer shall ensure that the applicant has been recorded in the imprest register including the amount applied for.

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

4. Failure to Prepare Quarterly Revenue Reports

The statement of financial performance reflects total revenue of Kshs.188,414,052. However, the Fund did not provide evidence to show that quarterly revenue reports were prepared and submitted to the Cabinet Secretary and The National Treasury. This is contrary to Section 83.(1)(3) of the Public Finance Management Act, 2012 which stipulates that an Accounting Officer for a National Government entity shall prepare a report for each quarter of the financial year in respect of the entity and not later than fifteen (15) days after the end of each quarter, the Accounting Officer shall submit the quarterly report to the Cabinet Secretary responsible for the entity and The National Treasury.

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

5. Delayed Project Implementation

Review of the approved code list and project implementation status report revealed that the Fund budgeted to implement a total of three hundred and two (302) projects worth Kshs.188,414,052. Ninety-nine (99) projects worth Kshs.138,914,052 had been completed, seventy-three (73) projects worth Kshs.19,100,000 were ongoing and the remaining one hundred and thirty (130) projects worth Kshs.30,400,000 were not started.

Appendix 1

In the circumstances, value for money obtained from the incomplete projects with a total cost of Kshs.49,500,000 could not be confirmed.

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of an Approved Bursary Criteria

The statement of financial performance and as disclosed in Note 14 to the financial statements reflect other grants and transfers actual expenditure of Kshs.78,598,785.

Included in the amount is Kshs.73,703,845 relating to bursaries to secondary and tertiary Institutions. However, review of records revealed that there was no set criteria that informed the allocation of bursaries to students. Minutes of the Constituency Committee meeting to discuss the current award structure were not provided for audit review.

In the circumstances, the effectiveness of the internal controls on issuance of bursaries could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 December, 2025

Appendix 1

Delayed Project Implementation

A. On-going Projects

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
A	On Going Projects			
1	Ithumbi Day Secondary School	Completion of 1 classroom initiated by PTA:- Walling, Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	500,000	Ongoing
2	Kwa Nganga Secondary School	Completion of a 4 roomed Administration Block initiated by PTA/Community:- Flooring, door and windows and Painting.	300,000	Ongoing
3	Mwasuma Day Secondary School	Completion of 1 classroom initiated by the Community:- Walling, Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	500,000	Ongoing
4	Kivui Secondary School	Completion of 1 classroom initiated by the Community:- Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	400,000	Ongoing
5	Kalesi Mixed Secondary School	Fencing to completion of 300 Meters school compound with chain-link and concrete posts.	300,000	Ongoing
6	Kaunguni Secondary School	Renovation of a block of 2 classrooms:- Re-roofing, flooring and Painting.	200,000	Ongoing
7	Syungii Secondary School	Completion of 1 classroom initiated by the Community:- Walling, Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	500,000	Ongoing
8	Yatwa Secondary School	Completion of a block of 2 classrooms initiated by the community:- Roofing, plastering, flooring, Installation of doors and windows and painting.	300,000	Ongoing
9	Yatwa Secondary School	Completion of a block of 2 classrooms initiated by the community:- roofing, plastering, flooring, Installation of doors and windows and painting.	300,000	Ongoing

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
10	AIC Kyamwenze Girls Secondary School	Completion of 1 classroom initiated by the community:- roofing, plastering, flooring, Installation of doors and windows and painting.	300,000	Ongoing
11	Lundi Secondary School	Completion of 1 classroom initiated by the community:- roofing, plastering, flooring, Installation of doors and windows and painting.	200,000	Ongoing
12	Syomikuku Secondary School	Completion of 1 classroom initiated by the community:- Plastering, flooring, Installation of doors and windows and painting.	300,000	Ongoing
13	Mutyangome Secondary School	Completion of a 4 roomed Administration Office initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
14	Nyaanyaa Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
15	Kalitini Mixed Day Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
16	Kiwanza Mixed Day Secondary School	Completion of 2 roomed Kitchen initiated by Board of Management:- Plastering, flooring, doors and windows and painting.	200,000	Ongoing
17	Ukasi Boys Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
18	Masavi Girls Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
19	Mboti Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
20	Ndiamumo Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
21	Waita Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
22	Kathonzweni Day Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
23	Kimongo Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
24	Kavisu Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
25	Nuu Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
26	Kalitini Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
27	Musovo Day Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
28	Ivuusya Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
29	Kyulungwa Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
30	Yumbe Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
31	Ngoo Chiefs Office	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
32	Yambyu Girls Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
33	Nyaani Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
34	Muthuka Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
35	Kaela Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
36	Kyalamoko Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
37	AIC Enziu Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
38	Mathyakani Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
39	Thitha Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
40	Masavi Boys Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
41	Maai Secondary school	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
42	Ngiluni –Mbuvu Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
43	Malioni Day Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
44	Muunguu Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
45	Ikuusya Secondary school	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
46	Kivou Day Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
47	Kyanika Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
48	Kavindu Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
49	Nguuni Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
50	Wingemi Secondary School	Completion of 4 roomed Administration Block started by PTA/BOM:-Plastering, flooring, doors and windows and painting	400,000	Ongoing
51	Kathanze Secondary School	Completion of 1 classroom initiated by the Community:- Walling, Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	500,000	Ongoing

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
52	Kyumbe Day Secondary School	Completion of a 4 roomed Administration Block initiated by PTA/Community:- Flooring, door and windows and Painting.	500,000	Ongoing
53	AIC Yumbu Secondary School	Completion of 1 classroom initiated by the Community:- Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	400,000	Ongoing
54	Mandove Secondary School	Extension of 100 students capacity Boys Dormitory:- Walling, Roofing, Flooring, Plastering and painting, Installation of Doors and Windows	300,000	Ongoing
55	Kamutiu Assis chiefs office	Fencing to completion of 400 Meters school compound with chain-link and concrete posts.	500,000	Ongoing
56	Nguuni chiefs office	Renovation of a block of classrooms:- Re-roofing, Plastering, flooring and Painting.	300,000	Ongoing
57	Mathuki Chiefs Office	Completion of 100 students capacity Boys Dormitory initiated by BOM:-Roofing, Flooring Installation of Door and Windows	500,000	Ongoing
58	Maai Chiefs Office	Completion of a block of classrooms initiated by the Community:- Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	300,000	Ongoing
59	Mbuvu Chiefs Office	Completion of 60 capacity science Laboratory funded by PTA/BOM:- Doors and Windows, 5 worktops, Plumbing and Gas piping.	300,000	Ongoing
60	Kamulewa Secondary School	Completion of a block of classrooms initiated by the Community:- Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	300,000	Ongoing
61	Kyulungwa Secondary School	Completion of 4 roomed Administration Block started by PTA/BOM:-plastering, flooring, doors and windows and painting	200,000	Ongoing
62	Mui Secondary School	Completion of a block of classrooms initiated by the Community:- Plastering, flooring, Installation of Doors and Windows and Painting.	300,000	Ongoing

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
63	Kyume Secondary School	Completion of a block of classrooms initiated by the Community:- Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	200,000	Ongoing
64	Ngangani Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
65	Kasevi Girls Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
66	Mulinde Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
67	Ndithi Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
68	AIC Munyuni Secondary School	Renovation of a block of 2 classrooms:- Re-roofing, Plastering, flooring and Painting.	200,000	Ongoing
69	Ngungi Secondary School	Fencing to completion of 200 Meters school compound with chain-link and concrete posts.	200,000	Ongoing
70	Muruana Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
71	Kiisu Mixed Day Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Ongoing
72	Kalanga Chiefs Office	Construction of 2 roomed Chief's Office to Completion	500,000	Ongoing
73	Muruana Chiefs Office	Construction of 2 roomed Chief's Office to Completion	500,000	Ongoing
	Total Cost of On-Going Projects		19,100,000	

B. Not Started

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
B	Projects not Started			
1	Mutheanzi Primary School	Fencing to completion of 500 Meters school compound with chain-link and concrete posts.	500,000	Not Started
2	Katumba Primary School	Completion of 1 classroom initiated by the Community:- Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	200,000	Not Started
3	Masokani Primary School	Completion of 1 classroom initiated by PTA:- Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	500,000	Not Started
4	Kaloo Feeder School	Completion of Purchase of 5.6 HA of Land for School expansion initiated by the community	300,000	Not Started
5	Katoo Primary school	Completion of 1 classroom initiated by the community:- roofing, plastering, flooring, Installation of doors and windows and painting.	300,000	Not Started
6	Kavuko Primary School Nuu	Completion of 1 classroom initiated by the community:- roofing, plastering, flooring, Installation of doors and windows and painting.	300,000	Not Started
7	Kyesuni Primary School	Completion of Purchase of 2.5 acres of land for School expansion initiated by the Community	300,000	Not Started
8	Kanyungu Primary School	Completion of 1 classroom initiated by the community:- Plastering, flooring, Installation of doors and windows and painting.	250,000	Not Started
9	Syunoo Primary School	Completion of 1 classroom initiated by the community:- Plastering, flooring, Installation of doors and windows and painting.	250,000	Not Started
10	Ngangani Primary School	Completion of 1 classroom initiated by the community:- Plastering, flooring, Installation of doors and windows and painting.	200,000	Not Started
11	Ukasi Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
12	Ivuusya Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
13	Mwasuma Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
14	Ndiamumo Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
15	Kangutha Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
16	Nyaani Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
17	Nguka Imwe Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
18	Kakunguu Primary School	Completion of a 4 roomed Administration Office initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
19	Mutalani Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
20	Kyanundu Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
21	Yanyonge Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
22	Kilindini Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
23	Nzalani Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
24	Katuni Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
25	Maauu Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
26	Kathanawani Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
27	Kavingasi Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
28	Kyandani Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
29	Syungii Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
30	Thonoa Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
31	Nengyani Mavauni Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
32	Kathoka Primary School	Completion of a classroom initiated by PTA/Community:- Plastering, flooring, door and windows and Painting.	300,000	Not Started
33	Ndangani Feeder School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
34	Kiruguyia Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
35	Kanzanzu Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
36	Munakathi Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
37	Makuka Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
38	Kivula Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
39	Mulang'a Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
40	Nzengeni Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
41	Syomikuku Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
42	Waasya Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
43	Kathumo Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
44	Kivyuni Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
45	Isee Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
46	Kauswini Primary school	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
47	Ndiani Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
48	Kyambaa Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
49	Mwingi Special Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
50	Mutulu Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
51	Kithituni Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
52	Kyandii Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
53	Kavindu Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
54	Kaombe Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
55	Iviani Primary School	Completion of an Administration Office by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
56	Mwalili Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
57	Ngaa Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
58	Nzia Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
59	Masavi Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
60	Musovo Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
61	Kiwanza Primary School	Fencing to completion of 200 Meters school compound with chain-link and concrete posts.	200,000	Not Started
62	Kavisu Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
63	Muthuka Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
64	Kivou Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
65	Mwambui Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
66	Katuluni Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
67	Enziu Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
68	Kalange Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
69	Kasevi Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
70	Kaai Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
71	Mutyangome Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
72	Kivundui Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
73	Muangeni Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
74	Yatwa Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
75	Kimongo Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
76	Mwambuni Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
77	Nduvani Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
78	Kenzilu Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
79	Nganza Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
80	Ndongwe Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
81	Waita Special	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
82	Isekele Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
83	Kiruini Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
84	Yumbandei Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
85	Kaango Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
86	Maathini Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
87	Kiio Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
88	Yasomba Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
89	Makyui Primary School	Completion of Purchase of 2 Acres of Land for school expansion initiated by the Community.	200,000	Not Started
90	Mui Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
91	Kyaange Primary School	Completion of Purchase of 2 acres of land for School Expansion initiated by the Community	200,000	Not Started
92	Kyamatani Primary School	Completion of 80 Students capacity Dining Hall initiated by PTA/Community: Walling, Plastering, Flooring, Installation of doors and windows and painting.	1,000,000	Not Started
93	Yumbe Primary School	Completion of 80 Students capacity Dining Hall initiated by PTA/Community: Plastering, Flooring, Installation of doors and windows and painting.	500,000	Not Started
94	Kaliluni Primary School	Completion of Purchase of 4.5 acres of land for School Expansion initiated by the Community	400,000	Not Started
95	Muruana Primary school	Completion of 1 classroom initiated by the Community:- Walling, Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	500,000	Not Started
96	Kanzoka Primary School	Completion of 1 classroom initiated by the Community:- Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	400,000	Not Started
97	Kakulunga Primary School	Completion of 1 classroom initiated by the Community:- Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	500,000	Not Started
98	Kyunduani Primary School	Completion of 2 roomed Kitchen initiated by Board of Management:- Roofing, Plastering, flooring, doors and windows and painting.	300,000	Not Started
99	Katwikila Primary School	Completion of a block of 2 classrooms initiated by the Community:- Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	300,000	Not Started
100	Maathini Primary School	Completion of Purchase of 9 acres of land for School Expansion initiated by the Community	300,000	Not Started

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
101	Kawela Primary School	Completion of 80 Students capacity Dining Hall initiated by PTA/Community: Plastering, Flooring, Installation of doors and windows and painting.	300,000	Not Started
102	Kyenini Primary School	Completion of a block of classrooms initiated by the Community:- Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	300,000	Not Started
103	Kyandoa Primary School	Completion of a block of classrooms initiated by the Community:- Roofing, Plastering, flooring, Installation of Doors and Windows and Painting.	200,000	Not Started
104	Kwa-Matuva Primary School	Completion of 60 capacity science Laboratory funded by PTA/BOM:- Doors and Windows, 5 worktops, Plumbing and Gas piping.	200,000	Not Started
105	Nyaanyaa Primary School	Renovation of a block of 2 classrooms:- Re-roofing, Plastering, flooring and Painting.	200,000	Not Started
106	Kitulini Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
107	Kitumbini Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
108	Nzuli Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
109	Malusyani Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
110	Ng'ambo Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
111	Miangueni Primary School	Completion of 60 capacity science Laboratory funded by PTA/BOM:- Doors and Windows and worktops	200,000	Not Started
112	Kitulu Primary School	Fencing to completion of 200 Meters school compound with chain-link and concrete posts.	200,000	Not Started
113	Maai Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started

	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
114	Kavaliki Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
115	Kyulungwa Primary School	Fencing to completion of 200 Meters school compound with chain-link and concrete posts.	200,000	Not Started
116	Ndithi Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
117	Kalisasi Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
118	Kwa Mwenga Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
119	Kasina Special School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
120	Kathita Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
121	Katuva Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
122	Kwa Kaka Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
123	Munyuni Primary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
124	Kaai Secondary School	Fencing to completion of 200 Meters school compound with chain-link and concrete posts.	200,000	Not Started
125	Kanzui Secondary School	Completion of a classroom initiated by PTA/Community:- Flooring, door and windows and Painting.	200,000	Not Started
126	Mathuki Secondary School	Construction of 2 roomed Chief's Office to Completion	500,000	Not Started
127	Mwingi Secondary School	Construction of 2 roomed Chief's Office to Completion	500,000	Not Started
128	Ukasi Girls Secondary School	Completion of 2 roomed office started by community- Walling, roofing, Plastering and Painting, doors and windows.	200,000	Not Started

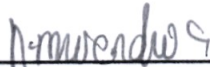
	Project Name	Project Activity	Disbursed Amount (Kshs.)	Implementation Status
129	Nguni Boys Secondary School	Completion of 2 roomed office started by community- Plastering and Painting, doors and windows.	200,000	Not Started
130	Mutwangombe Secondary School	Completion of 2 roomed office started by community- Walling, roofing, Plastering and Painting, doors and windows.	200,000	Not Started
	Total Cost of Projects not Started		30,400,000	

*National Government Constituencies Development Fund (NGCDF)
Mwingi Central 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 june	
		Kshs	
Revenue from non-exchange transactions			
Transfers from the NGCDF Board	6	188,414,052	
Grants/donations from other entities	7	0	
Revenue from exchange transactions			
Finance income	8	0	
Miscellaneous income	9		
Total revenue		188,414,052	
Expenses			
Employee costs	10	5,458,986	
Committee expenses	11	3,547,700	
Use of Goods and Services	12	15,543,530	
Other Government Units Actual expenditure	13	19,760,801	
Other Grants and Transfers Actual expenditure	14	78,598,785	
Depreciation and amortization expense	15	92,500	
Digital Hubs Actual expenditure	16	-	
Total expenses		123,002,302	
Other gains/(losses)			
Gain/Loss on Sale of Assets	17	-	
Impairment loss	18	-	
Surplus/(Deficit) for the year		65,411,750	

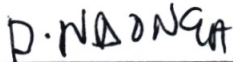
The Constituency financial statements were approved by the NGCDFC on 26th August, 2025 and signed by:



Chairman NG-CDF
Committee
Name: David Mwendwa



National Sub-County
Accountant
Name: James Muli
ICPAK M/No: 27683



Fund Account Manager
Name: Dalmas Ndonga

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

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

		Period End June 2025	Comparative Statement For July 2024
		Ksh	
Assets			
Current Assets			
Cash And Cash Equivalents	19	127,351,871	61,286,200
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	0	0
Prepayments	22	-	-
Total Current Assets		127,351,871	61,286,200
Non-Current Assets			
Property, Plant and Equipment	23	277,500	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		277,500	-
Total Assets (A)		127,629,731	61,286,200
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	-	-
Lease Liabilities	28	-	-
Gratuity provision	29	931,421	0
Total Current Liabilities		931,421	0
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		931,421	0
Net Assets (A-B)		126,697,950	61,286,200
Represented by:			
Revaluation Reserves			
Accumulated Surplus		126,697,950	61,286,200
Total Net Assets		126,697,950	61,286,200

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

The Constituency financial statements set out on pages 1 to 8 approved by NG CDFC on 26th August, 2025



Chairman NG-CDF
Committee
Name: David Mwendwa



National Sub-County
Accountant
Name: James Muli
ICPAK M/No: 27683



Fund Account Manager
Name: Dalmas Ndonga

National Government Constituencies Development Fund (NGCDF)
Mwingi Central 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 surplus/Deficit	Total
	Kshs	Kshs	Kshs
As at 1 st July 2023	0	61,286,200	61,286,200
Adjustments: (to recognize assets and liabilities)			
Recognition of Assets	0	0	0
Less Liabilities	0	0	0
As at 30th June, 2024	0	61,286,200	61,286,200
As at July 1, 2024	0	61,286,200	61,286,200
Surplus/(Deficit) For the Period	0	65,411,750	65,411,750
Revaluation Gain/Loss	0	-	-
As at 30th June 2025	0	126,697,950	126,697,950

National Government Constituencies Development Fund (NGCDF)
Mwingi Central 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 june Kshs
Cashflows from operating activities		
Receipts		
Transfers from the NGCDF Board		188,414,052
Grants/donations from other entities		-
Finance income		
Miscellaneous income		
Total Receipts		188,414,052
Payments		
Employee costs		4,527,565
Committee expenses		3,547,700
Use of Goods and Services		15,543,530
Other Government Units Certified Works		19,760,801
Other Grants and Transfers		78,598,785
Digital Hubs Expenses		-
Total Payments		121,978,381
Net Cash Flows from/ (used in) Operating Activities	30	66,435,671
Cash flows From Investing Activities		
Purchase of PPE		370,000
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		370,000
Net increase/(decrease)in cash& Cash equivalents		66,065,671
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		0
Cash and cash equivalents at Period Start	19	61,286,200
Cash and cash equivalents at Period End	19	127,351,871

National Government Constituencies Development Fund (NGCDF)
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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			Final Budget	Actual on	Budget utilization	% of Utilization
					comparable basis	difference	
	Kshs	Adjustments		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/2025	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers From the NGCDF Board	188,414,052	61,286,200	14,500,000	264,200,252	264,200,252	0	100%
Grants/donations from other entities	-	-	-	-	-	-	-
Finance income	-	-	-	-	-	-	-
Miscellaneous income	-	-	-	-	-	-	-
Totals	188,414,052	61,286,200	14,500,000	264,200,252	264,200,252	0	100%
Expenses							
Employee costs	4,689,341	0	-	4,689,341	5,458,986	-769,645	116
Committee expenses	3,080,000	0	-	3,080,000	3,547,700	-467,700	115

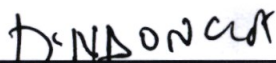
National Government Constituencies Development Fund (NGCDF)
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Use of Goods and Services	9,185,502	0	0	9,185,502	15,543,530	-6,358,028	169
Other Government Units Certified Works	83,900,000	0	0	83,900,000	19,760,801	64,139,199	24
Other Grants and Transfers	87,559,209	0	0	87,559,209	78,598,785	8,960,424	90
Acquisition of assets	-	0	0	0	0	0	0
Digital Hubs Expenses	-	0	0	0	0	0	0
Others -dam	-	0	0	0	0	0	0
Funds Pending Approval**	-	0	0	0	0	0	0
Total Expenditure	188,414,052	0	0	188,414,052	122,909,802	65,504,250	65
Surplus for the period	0	61,286,200	14,500,000	75,786,200	141,290,450	-65,504,250	

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Explanatory Notes.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	141,290,450
Previous Years' Outstanding disbursements	-14,500,000
Increase in Assets	-370,000
Increase in Payables	931,421
Cash and Cash Equivalents at the end of the 30 th June 2025	127,351,871

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 26th August, 2025 and signed by:


Fund Account Manager

Name: Dalmas Ndonga


National Sub-County Accountant

Name: JAMES MULI
ICPAK M/No: 27683


Chairman NG-CDF Committee

Name: David Mwendwa

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

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

Programme/Sub-programme	Original Budget			Final Budget	Actual on comparable basis	Budget utilization difference
		Adjustments				
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,689,341	3,394,926		8,084,267	6,565,390	1,518,877
1.2 Committee allowances	1,443,000	2,052,190		3,495,190	1,773,850	1,721,340
1.3 Use of goods and services	5,172,502	2,246,931		7,419,433	10,110,670	-2,691,237
Sub-total	11,304,843	7,694,047	0	18,998,890	18,449,910	548,980
2.0 Monitoring and evaluation				-		-
2.1 Capacity building	1,253,000	635,860		1,888,860	1,888,860	0
2.2 Committee allowances	1,637,000	200,000		1,837,000	1,773,850	63,150
2.3 Use of goods and services	2,760,000			2,760,000	2,760,000	-
Sub-total	5,650,000	835,860	0	6,485,860	6,422,710	63,150
4.0 Emergency				-		-
KALITINI MIXED		400,000		400,000		400,000
KALISASI SEC		900,000		900,000	900,000	

National Government Constituencies Development Fund (NGCDF)
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KALITINI MIXED		200,000		200,000	200,000	
kiseveni primary		500,000		500,000	500,000	
unutilized	9,916,529	275,204		10,191,733	10,191,733	
Sub-total	9,916,529	2,275,204	0	12,191,733	0	400,000
5.0 Bursary and Social Security				-		-
5.1 Primary Schools				-		-
5.2 Secondary Schools	40,000,000	3,703,359		43,703,359	40,707,640	2,995,719
5.3 Tertiary Institutions	29,000,000	5,374,938		34,374,938	32,996,205	1,378,733
5.4 special needs				-	-	-
5.5 Education Support Programmes	5,842,680			5,842,680	3,397,000	2,445,680
5.6 Social Security		3,063,645		3,063,645	1,726,000	1,337,645
Sub-total	74,842,680	12,141,942	0	86,984,622	78,826,845	8,157,777
7.0 Environment				-		-
				-		-
Sub-total	-	-		-	-	-
8.0 Primary Schools Projects				-		-
A.I.C Makuka Primary School		300,000		1,063,847	1,063,847	
enziu primary school		1,855		1,855	1,855	
imwaa primary school		299,249		1,063,096	1,063,096	
isee primary school		251,796		251,796	251,796	
Isee Primary School		250,000		250,000	250,000	
ithumbi primary school		302,203		302,203	302,203	
iviani primary school		200,872		200,872	200,872	

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

ivuusya primary school		126,487		126,487	126,487
Kaango Primary School		200,000		200,000	200,000
kakunguu primary school		201,167		201,167	201,167
Kalandini Primary School		200,000		200,000	200,000
kalanga primary school		301,502		301,502	301,502
kalange primary school		2,194		2,194	2,194
kalesi primary school		98,010		98,010	98,010
Kaliluni Primary School		200,000		200,000	200,000
kalisasi primary school		10,901		2,260,901	2,260,901
kalitini primary school		1,527		1,527	1,527
kalulu primary school		1,014,774		1,014,774	1,014,774
Kalulu Primary School		500,000			
				500,000	500,000
Kalwilaa Primary School		200,000		1,731,494	1,731,494
kamulalani primary school		201,729		965,576	965,576
kamulewa primary school		18,350		18,350	18,350
kamuluyuni primary school		201,985		201,985	201,985
kamumbu primary school		7,339		7,339	7,339
Kamumbu Primary School		250,000		250,000	250,000
kamunyu primary school		412,421		412,421	412,421
Kang'arini Primary School		250,000		250,000	250,000
kangilwa primary school		764,772		764,772	764,772
Kanyungu Primary School		250,000		250,000	250,000
kanzanzu primary school		1,161		1,161	1,161
kanzu primary school		1,547		1,547	1,547
kanzu secondary school		571,151		571,151	571,151

National Government Constituencies Development Fund (NGCDF)
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Kanzoka Primary School		200,000		200,000	200,000
kaombe primary school		14,160		14,160	14,160
kariakor primary school		3,206		767,053	767,053
kasevi primary school		1,256		1,256	1,256
kasovoni primary school		500,185		1,264,032	1,264,032
Kateiko Primary School		200,000		200,000	200,000
kathoka primary school		64,822		64,822	64,822
Kathome Primary School		450,000		1,213,847	1,213,847
kathumo primary school		252,407		252,407	252,407
katuluni primary school		467		467	467
katumba primary school		1,278		1,278	1,278
Katumba Primary School		200,000		200,000	200,000
katuva primary school		1,302		768,949	768,949
Katwikila Primary School		200,000		200,000	200,000
kauswini primary school		250,181		250,181	250,181
Kauswini Primary School		250,000		250,000	250,000
kavaliki primary school		513,001		513,001	513,001
kavindu primary school		403,638		403,638	403,638
kavingasi primary school		3,740		3,740	3,740
Kavingasi Primary School		250,000		250,000	250,000
kavisu primary school		450		450	450
Kiio Primary School		200,000		200,000	200,000
kiisu primary school		201,163		201,163	201,163
Kilindini Primary School		250,000		250,000	250,000
kimongo primary school		1,222		1,222	1,222
Kiruini Primary School		250,000		250,000	250,000

*National Government Constituencies Development Fund (NGCDF)
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Kisama Primary School	200,000	200,000	200,000	200,000	200,000
kisole primary school	502,359	502,359	502,359	502,359	502,359
Kithituni Primary School	200,000	200,000	200,000	200,000	200,000
kitinga primary school	93,247	93,247	93,247	93,247	93,247
kivou primary school	1,576	1,576	1,576	1,576	1,576
kivui primary school	345	345	345	345	345
Kivula Primary School	550,000	550,000	550,000	550,000	550,000
Kivyuni Primary School	250,000	250,000	250,000	250,000	250,000
kiwanza primary school	10,149	10,149	10,149	10,149	10,149
Kwa Nganga Primary School	200,000	200,000	200,000	200,000	200,000
Kwa Nzili Deb Primary School	250,000	1,783,174	1,783,174	1,783,174	1,783,174
Kyaange Primary School	200,000	200,000	200,000	200,000	200,000
kyalamoko primary school	1,296	1,296	1,296	1,296	1,296
Kyamatani Primary School	200,000	200,000	200,000	200,000	200,000
kyambaa primary school	500,949	500,949	500,949	500,949	500,949
Kyandani Primary School	250,000	250,000	250,000	250,000	250,000
Kyandii Primary School	200,000	200,000	200,000	200,000	200,000
kyandoa primary school	536	536	536	536	536
kyanika primary school	1,007	1,007	1,007	1,007	1,007
Kyazendu Primary School	250,000	250,000	250,000	250,000	250,000
kyatune primary school	827	827	827	827	827
Kyatune Primary School	200,000	200,000	200,000	200,000	200,000
kyenini feeder school	1,138	1,138	1,138	1,138	1,138
kyulungwa primary school	500,778	500,778	500,778	500,778	500,778
kyumbe primary school	8,998	776,645	776,645	776,645	776,645
kyume primary school	305,092	305,092	305,092	305,092	305,092

National Government Constituencies Development Fund (NGCDF)
Mwingi Central Constituency
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Kyume Primary School		250,000		250,000	250,000
Kyunduani Primary School		200,000		200,000	200,000
Kyunduani Primary School		250,000		250,000	250,000
levuni primary school		19,488		787,135	787,135
Levuni Primary School		200,000		200,000	200,000
lundi primary school		1,001,696		1,001,696	1,001,696
maai primary school		730		768,377	768,377
Maathini Feeder School		200,000		200,000	200,000
Maathini Primary School		200,000		200,000	200,000
Maaau Primary School		250,000		250,000	250,000
Makyui Primary School		200,000		200,000	200,000
malioni primary school		205,599		205,599	205,599
mandove primary school		156,081		156,081	156,081
maongoa primary school		257,763		257,763	257,763
masavi primary school		7,076		7,076	7,076
mathuki primary school		303,030		1,070,677	1,070,677
matulani primary school		252,960		1,020,607	1,020,607
Mbalyu Primary School		500,000		500,000	500,000
mboru primary school		307,165		307,165	307,165
Muaani Primary School		250,000		250,000	250,000
muangeni primary school		513,918		513,918	513,918
mulang'a primary school		758		758	758
mulinde primary school		150,373		150,373	150,373
muono primary school		3,054		3,054	3,054
Muono Primary School		200,000		200,000	200,000
Muruana Primary School		200,000		200,000	200,000

National Government Constituencies Development Fund (NGCDF)
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musokani primary school		900		768,547	768,547
Musokani Primary School		200,000		200,000	200,000
musukini primary school		505,588		505,588	505,588
Mutheanzi Primary School		200,000		200,000	200,000
muthuka primary school		4,789		4,789	4,789
mutulu primary school		240,561		240,561	240,561
Mutulu Primary School		200,000		200,000	200,000
mutunga primary school		564,430		564,430	564,430
muungu primary school		478		478	478
Muunguu Primary School		200,000		200,000	200,000
mwalili primary school		257,690		257,690	257,690
Mwalili Primary School		200,000		200,000	200,000
mwambui primary school		1,824		1,824	1,824
mwambuni primary school		15,615		15,615	15,615
Mwania Primary School		200,000		200,000	200,000
mwanyani primary school		2,727		770,374	770,374
Mwanyani Primary School		300,000		300,000	300,000
Mwanyani Primary School				-	-
mwingi primary school		1,340		1,340	1,340
Mwingi Special School.		200,000		200,000	200,000
myuuni primary school		57,545		821,392	821,392
Myuuni Primary School		250,000		250,000	250,000
Myuuni Primary School				-	-
Ndandini Primary School		200,000		200,000	200,000
ndauni primary school		908,371		1,672,218	1,672,218
ndiamuno primary school		31,531		31,531	31,531

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ndiani primary school		401,916		401,916	401,916
ndiuni primary school		637		637	637
Ndiuni Primary School		200,000		200,000	200,000
ndolongwe primary school		251,380		251,380	251,380
Ndooni Feeder School		250,000		250,000	250,000
nduvani primary school		11,401		11,401	11,401
ngaa primary school		401,113		401,113	401,113
Ngaani Feeder School		200,000		200,000	200,000
ng'ambo primary school		200,974		200,974	200,974
ngangani primary school		203,080		203,080	203,080
Nganza Primary School		250,000		250,000	250,000
ngeini primary school		2,910		2,910	2,910
Ngieni Primary School		200,000		200,000	200,000
ngiluni primary school		250,216		1,014,063	1,014,063
Ngiluni Primary School		250,000		250,000	250,000
ngooni primary school		5,910		5,910	5,910
nguuni primary school		505,705		1,273,352	1,273,352
Nzalani Primary School		250,000		250,000	250,000
nzamani primary school		755		764,602	764,602
nzengei primary school		9,591		9,591	9,591
Nzengei Primary School		250,000		250,000	250,000
Nzia Primary School		200,000		200,000	200,000
nzikani primary school		250,377		1,018,024	1,018,024
nzouni primary school		1,380		1,380	1,380
nzuli primary school		9,405		9,405	9,405
sosoma primary school		69,930		833,777	833,777

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syumakethe primary school		1,658		1,658	1,658
syumiku primary school		253,702		253,702	253,702
syunoo primary school		206,579		206,579	206,579
thitha primary school		1,100		1,100	1,100
thonoa primary school		2,787		2,787	2,787
Tumbuni Primary School		200,000		963,847	963,847
Ulaa Primary School		500,000		500,000	500,000
uvati primary school		1,932		765,779	765,779
waasya primary school		251,992		251,992	251,992
waita primary school		1,029		1,029	1,029
waita special school		544		544	544
Waita Special School		250,000		250,000	250,000
wangwui primary school		156,842		924,489	924,489
Wangwui Primary School		250,000		250,000	250,000
wingemi primary school		300,310		300,310	300,310
yanyonge primary school		6,072		6,072	6,072
Yanyonge Primary School		300,000		300,000	300,000
Yasomba Primary School		200,000		200,000	200,000
yatwa primary school		3,470		3,470	3,470
Yumbandei Primary School		200,000		200,000	200,000
yumbe primary school		205,767		205,767	205,767
yumbe primary school		229,279		229,279	229,279
yumbu primary school		301,961		301,961	301,961
Yumbu Primary School		250,000		250,000	250,000
Ithungali primary school				37,142	37,142
Malembwani primary school				767,647	767,647

**National Government Constituencies Development Fund (NGCDF)
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Ngueni Primary School					763,847	763,847
Enziu Primary School	200,000				200,000	200,000
Ikuusya Primary School	200,000				200,000	200,000
Isee Primary School	200,000				200,000	200,000
Isekele Primary School	200,000				200,000	200,000
Ithumbi Primary School	200,000				200,000	200,000
Iviani Primary School	200,000				200,000	200,000
Ivuusya Primary School	200,000				200,000	200,000
Kaai Primary School	200,000				200,000	200,000
Kaango Primary School	200,000				200,000	200,000
Kakulunga Primary School	200,000				200,000	200,000
Kakunguu Primary School	200,000				200,000	200,000
Kalandini Primary School	200,000				200,000	200,000
Kalanga Primary School	400,000				400,000	400,000
Kalange Primary School	200,000				200,000	200,000
Kalesi Primary School	200,000				200,000	200,000
Kalikoni Primary School	200,000				200,000	200,000
Kalilii Primary School	200,000				200,000	200,000
Kaliluni Primary school	200,000				200,000	200,000
Kalisasi Primary school	200,000				200,000	200,000
Kalitini Primary School	300,000				300,000	300,000
Kaloo Feeder School	200,000				200,000	200,000
Kamulewa Primary School	300,000				300,000	300,000
Kamuluyuni Primary School	200,000				200,000	200,000
Kangutha Primary School	200,000				200,000	200,000
Kanyungu Primary School	200,000				200,000	200,000

National Government Constituencies Development Fund (NGCDF)
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Kanzanzu Primary School	200,000			200,000	200,000	
Kanzoka Primary School	200,000			200,000	200,000	
Kanzui Primary School	500,000			500,000	500,000	
Kaombe Primary School	200,000			200,000	200,000	
Kasevi Primary School	200,000			200,000	200,000	
Kasina Primary School	500,000			500,000	500,000	
Kasina Special school	200,000			200,000	200,000	
Kathanawani Primary School	200,000			200,000	200,000	
Katharani Primary School	300,000			300,000	300,000	
Kathita Primary School	200,000			200,000	200,000	
Kathoka Primary School	200,000			200,000	200,000	
Kathumo Primary School	200,000			200,000	200,000	
Kathungu Primary School	200,000			200,000	200,000	
Katoo Primary school	200,000			200,000	200,000	
Katooni primary School	300,000			300,000	300,000	
Katotoo Primary School	400,000			400,000	400,000	
Katuluni Primary School	200,000			200,000	200,000	
Katumba Primary School	200,000			200,000	200,000	
Katuni Primary School	200,000			200,000	200,000	
Katuva Primary School	200,000			200,000	200,000	
Katwikila Primary school	200,000			200,000	200,000	
Kaunguni Primary school	500,000			500,000	500,000	
Kauswini Primary school	200,000			200,000	200,000	
Kavaliki Primary school	200,000			200,000	200,000	
Kavindu Primary School	200,000			200,000	200,000	
Kavingasi Primary School	200,000			200,000	200,000	

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Kavisu Primary School	300,000			300,000	300,000
Kavoko Primary School	300,000			300,000	300,000
Kavuko Primary School	200,000			200,000	200,000
Kavuko Primary School Nuu	200,000			200,000	200,000
Kawala Primary School	200,000			200,000	200,000
Kawela Primary school	200,000			200,000	200,000
Kenzilu Primary School	200,000			200,000	200,000
Kiio Primary School	200,000			200,000	200,000
Kilindini Primary School	200,000			200,000	200,000
Kimongo Primary School	200,000			200,000	200,000
Kiruguya Primary School	200,000			200,000	200,000
Kiruini Primary School	200,000			200,000	200,000
Kiseuni Primary School	200,000			200,000	200,000
Kiseveni Primary School	2,400,000			2,400,000	2,400,000
Kisole Primary School	200,000			200,000	200,000
Kithituni Primary School	200,000			200,000	200,000
Kitinga Primary School	200,000			200,000	200,000
Kitulini Primary school	200,000			200,000	200,000
Kitulu Primary school	200,000			200,000	200,000
Kitumbini Primary school	200,000			200,000	200,000
Kivou Primary School	200,000			200,000	200,000
Kivui Primary School	500,000			500,000	500,000
Kivula Primary School	200,000			200,000	200,000
Kivundui Primary School	200,000			200,000	200,000
Kivyuni Primary School	200,000			200,000	200,000
Kiwanza Primary School	200,000			200,000	200,000

National Government Constituencies Development Fund (NGCDF)
Mwingi Central Constituency
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Kwa Kaka Primary School	200,000			200,000	200,000	
Kwa Mwenga Primary school	200,000			200,000	200,000	
Kwa Nganga Primary School	300,000			300,000	300,000	
Kwa-Matuva Primary school	200,000			200,000	200,000	
Kyaange Primary school	200,000			200,000	200,000	
Kyamatani Primary school	200,000			200,000	200,000	
Kyambaa Primary School	200,000			200,000	200,000	
Kyambu Primary School	200,000			200,000	200,000	
Kyamwenze Primary School	250,000			250,000	250,000	
Kyandani Primary School	200,000			200,000	200,000	
Kyandii Primary School	200,000			200,000	200,000	
Kyandoa Primary school	200,000			200,000	200,000	
Kyangu Primary school	300,000			300,000	300,000	
Kyanika Primary School	200,000			200,000	200,000	
Kyanundu Primary School	200,000			200,000	200,000	
Kyanzendu Primary School	500,000			500,000	500,000	
Kyenini Primary school	200,000			200,000	200,000	
Kyesuni Primary School	200,000			200,000	200,000	
Kyulungwa Primary school	200,000			200,000	200,000	
Kyume Primary School	200,000			200,000	200,000	
Kyunduani Primary school	200,000			200,000	200,000	
Kyunduani Primary School	300,000			300,000	300,000	
Lundi Primary School	200,000			200,000	200,000	
Lundi Primary School	300,000			300,000	300,000	
Maai Primary school	200,000			200,000	200,000	
Maathini Primary school	200,000			200,000	200,000	

National Government Constituencies Development Fund (NGCDF)
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Maathini Primary School	200,000			200,000	200,000	
Maauu Primary School	200,000			200,000	200,000	
Makuka Primary School	200,000			200,000	200,000	
Makyui Primary School	200,000			200,000	200,000	
Malusyani Primary school	200,000			200,000	200,000	
Mandove Primary School	200,000			200,000	200,000	
Maongoa Primary School	200,000			200,000	200,000	
Masavi Primary School	200,000			200,000	200,000	
Masokani Primary School	200,000			200,000	200,000	
Mboru Primary School	200,000			200,000	200,000	
Mboti Primary School	200,000			200,000	200,000	
Miangeni Primary school	200,000			200,000	200,000	
Mikolosoni Primary School	200,000			200,000	200,000	
Muangueni Primary School	200,000			200,000	200,000	
Mui Primary School	200,000			200,000	200,000	
Mulanga Primary School	200,000			200,000	200,000	
Munakathi Primary School	200,000			200,000	200,000	
Munyuni Primary School	200,000			200,000	200,000	
Muono Primary School	200,000			200,000	200,000	
Muruana Primary school	200,000			200,000	200,000	
Musovo Primary School	200,000			200,000	200,000	
Musukini Primary School	300,000			300,000	300,000	
Mutalani Primary School	200,000			200,000	200,000	
Mutheanzi Primary school	200,000			200,000	200,000	
Muthuka Primary School	200,000			200,000	200,000	
Mutululu Primary School	200,000			200,000	200,000	

*National Government Constituencies Development Fund (NGCDF)
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Mutyangome Primary School	200,000			200,000	200,000
Mwalili Primary School	200,000			200,000	200,000
Mwambui Primary School	200,000			200,000	200,000
Mwambuni Primary School	200,000			200,000	200,000
Mwanzia Primary School	200,000			200,000	200,000
Mwasuma Primary School	200,000			200,000	200,000
Mwingi Primary School	300,000			300,000	300,000
Mwingi Special Primary School	200,000			200,000	200,000
Ndangani Feeder School	200,000			200,000	200,000
Ndiamumo Primary School	300,000			300,000	300,000
Ndiani Primary School	200,000			200,000	200,000
Ndithi Primary school	200,000			200,000	200,000
Ndolongwe Primary School	200,000			200,000	200,000
Ndooni Primary School	300,000			300,000	300,000
Nduvani Primary School	200,000			200,000	200,000
Nengyani Mavauni Primary School	200,000			200,000	200,000
Nгаа Primary School	200,000			200,000	200,000
Nгааni Primary School	200,000			200,000	200,000
Ngambo Primary school	200,000			200,000	200,000
Ngangani Primary School	200,000			200,000	200,000
Nganza Primary School	200,000			200,000	200,000
Ngoo Primary School	500,000			500,000	500,000
Nguaka Imwe Primary School	200,000			200,000	200,000
Nguni Primary School	200,000			200,000	200,000
Nyaani Primary School	200,000			200,000	200,000
Nyaanyaa Primary school	200,000			200,000	200,000

National Government Constituencies Development Fund (NGCDF)
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Nzalani Primary School	200,000			200,000	200,000
Nzengeni Primary School	200,000			200,000	200,000
Nzia Primary School	200,000			200,000	200,000
Nzouni Primary School	200,000			200,000	200,000
Nzuli Primary school	200,000			200,000	200,000
Syomikuku Primary School	200,000			200,000	200,000
Syumiku Primary School	300,000			300,000	300,000
Syungii Primary School	200,000			200,000	200,000
Syunoo Primary School	200,000			200,000	200,000
Thonoa Primary School	200,000			200,000	200,000
Ukasi Primary School	200,000			200,000	200,000
Waasya Primary School	200,000			200,000	200,000
Waita Primary School	200,000			200,000	200,000
Waita Special School	200,000			200,000	200,000
Yanyonge Primary School	200,000			200,000	200,000
Yasomba Primary School	200,000			200,000	200,000
Yatwa Primary School	200,000			200,000	200,000
Yongoni Primary school	200,000			200,000	200,000
Yumbandei Primary School	200,000			200,000	200,000
Yumbe Primary school	200,000			200,000	200,000
Yumbu Primary School	250,000			250,000	250,000
Kangarini primary				767,647	767,647
Kyaangu primary school		502,473		502,473	502,473
kyandii primary school		601		601	601
Kivundui pri school		311,565		311,565	311,565
Kinyuni Primary School		260,230		260,230	260,230

National Government Constituencies Development Fund (NGCDF)
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Isekele Primary School		17,065		17,065	17,065	
Kisama Primary School		200,512		200,512	200,512	
Syomikuku primary School		2,556		2,556	2,556	
thonoa primary school		2,787		2,787	2,787	
Ngambo primary school		200,974		200,974	200,974	
Munyuni Primary school				767,647	767,647	
Itungali primary				726,705	726,705	
Kamumbu primary				763,847	763,847	
Mvaani primary school				767,647	767,647	
Karunga Primary				767,647	767,647	
Sub-total	41,200,000	38,157,314	0	109,175,886	109,175,886	0
9.0 Secondary Schools Projects (List all the Projects)				-	-	
AIC Enziu Secondary School		250,000		250,000	250,000	
AIC Enziu Secondary School		200,000		200,000	200,000	
AIC Kyamwenze Girls Secondary School		300,000		300,000	300,000	
AIC Munyuni Secondary School		100,000		100,000	100,000	
AIC Yumbu Secondary School		1,014,774		1,014,774	1,014,774	
Ikuusya Secondary School		300,000		300,000	300,000	
Ithumbi Day Secondary School.		500,000		500,000	500,000	
Ivuusya Secondary School		300,000		300,000	300,000	
Kalanga Secondary School		300,000		300,000	300,000	
Kalesi Mixed Secondary School		500,000		500,000	500,000	
kalisasi secondary school		26,245		26,245	26,245	

National Government Constituencies Development Fund (NGCDF)
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Kalitini Mixed Day Secondary School		300,000		300,000	300,000
kalitini secondary school		514,791		514,791	514,791
kalitini secondary school		514,791		514,791	514,791
Kalulu Secondary School		500,000		500,000	500,000
Kamulewa Secondary School		300,000		300,000	300,000
Kanzui Secondary School		300,000		300,000	300,000
kasevi girls secondary school		402,216		402,216	402,216
Kasovoni Secondary School		800,000		1,300,000	1,300,000
Kathanze Secondary School		300,000		300,000	300,000
Kathoka Secondary School		300,000		300,000	300,000
Kathonzweni Day Secondary School.		300,000		300,000	300,000
kathonzwezi day secondary school		2,464		2,464	2,464
kaunguni secondary school		5,800		773,447	773,447
Kavindu Secondary School		300,000		300,000	300,000
kavisu secondary school		495,966		495,966	495,966
kimomgo secondary school		121,393		121,393	121,393
Kimongo Secondary School		300,000		300,000	300,000
kiviu/ikuusya secondary school		313,570		313,570	313,570
Kivou Day Secondary School.		300,000		300,000	300,000
kivou secondary school		1,678		1,678	1,678
kivui secondary school		700,804		700,804	700,804
Kwa Nganga Secondary School		300,000		300,000	300,000
Kyanika Secondary School		300,000		300,000	300,000
Kyulungwa Secondary School		300,000		300,000	300,000
Kyumbe Day Secondary School		300,000		300,000	300,000

National Government Constituencies Development Fund (NGCDF)
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lundi secondary school		322,521		322,521	322,521
malioni secondary school		601,044		601,044	601,044
Mandove Secondary School		300,000		300,000	300,000
Masavi Boys Secondary School.		300,000		300,000	300,000
masavi girls secondary school		502,557		502,557	502,557
Masavi Girls Secondary School.		300,000		300,000	300,000
mathuki secondary school		202,060		202,060	202,060
Mboru Girls Secondary School		300,000		300,000	300,000
Muangueni Secondary School		300,000		300,000	300,000
Mui Secondary School		300,000		300,000	300,000
mulinde secondary school		300,259		1,067,906	1,067,906
Mulinde Secondary School.		300,000		300,000	300,000
munyuni secondary school		27,345		27,345	27,345
Muruana Secondary School		300,000		300,000	300,000
murwana secondary school		286		286	286
Musovo Day Secondary School.		300,000		300,000	300,000
muthuka secondary school		301,538		301,538	301,538
mwambiu secondary school		937		937	937
mwambui secondary school		7,223,680		7,223,680	7,223,680
Mwasuma Day Secondary School		300,000		300,000	300,000
mwasuma secondary school		308,121		308,121	308,121
Ndiamumo Secondary School		300,000		300,000	300,000
ndithi secondary school		28		28	28
Ndithi Secondary School		300,000		300,000	300,000
Nduvani Secondary School		300,000		300,000	300,000
ngiluni mbuvu secondary school		3,264		3,264	3,264

National Government Constituencies Development Fund (NGCDF)
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Ngiluni Mbuvu Secondary School		300,000		300,000	300,000
ngungi secondary school		5,836		5,836	5,836
Ngungi Secondary School.		300,000		300,000	300,000
Nguni Boys Secondary School.		300,000		300,000	300,000
nguni secondary school		455,924		455,924	455,924
Nguuni Secondary School		300,000		300,000	300,000
Nyanyaa Secondary School		300,000		300,000	300,000
syomikuku secondary school		886		886	886
syungii secondary school		304,657		304,657	304,657
Syungii Secondary School		500,000		500,000	500,000
ukasi boys secondary school		105,135		105,135	105,135
ukasi girls secondary school		133,160		133,160	133,160
Waita Secondary School		300,000		300,000	300,000
waita secondary school		26,350		26,350	26,350
Wamaiyu Secondary School		300,000		300,000	300,000
Wingemi Secondary School		300,000		300,000	300,000
Yatwa Secondary School		300,000		300,000	300,000
Yumbe Secondary School		300,000		300,000	300,000
Kiisu Mix day Secondary		1,000,000		1,000,000	1,000,000
				-	-
Kiisu Mixed Day Secondary School	200,000			200,000	200,000
Muruana Secondary School	200,000			200,000	200,000
Mandove Secondary School	200,000			200,000	200,000
Ngungi Secondary School	200,000			200,000	200,000
AIC Yumbu Secondary School	200,000			200,000	200,000
AIC Munyuni Secondary School	200,000			200,000	200,000

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Kyumbe Day Secondary School	200,000			200,000	
Kathanze Secondary School	200,000			200,000	
Wingemi Secondary School	200,000			200,000	
Nguuni Secondary School	200,000			200,000	
Kavindu Secondary School	200,000			200,000	
Kyanika Secondary School	200,000			200,000	
Kivou Day Secondary School	200,000			200,000	
Ikuusya Secondary school	200,000			200,000	
Yumbe Secondary School	200,000			200,000	
Ndithi Secondary School	200,000			200,000	
Muunguu Secondary School	200,000			200,000	
Kyulungwa Secondary School	200,000			200,000	
Malioni Day Secondary School	200,000			200,000	
Ngiluni Mbuvu Secondary School	200,000			200,000	
Mulinde Secondary School	200,000			200,000	
Ivuusya Secondary School	200,000			200,000	
Musovo Day Secondary School	200,000			200,000	
Maaai Secondary school	200,000			200,000	
Masavi Boys Secondary School	200,000			200,000	
Kasevi Girls Secondary School	200,000			200,000	
Thitha Secondary School	200,000			200,000	
Mathyakani Secondary School	200,000			200,000	
AIC Enziu Secondary School	200,000			200,000	
Ngangani Secondary School	200,000			200,000	
Kyalamoko Secondary School	200,000			200,000	
Kaela Secondary School	200,000			200,000	

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Kalitini Secondary School	200,000			200,000	200,000	
Muthuka Secondary School	200,000			200,000	200,000	
Kyume Secondary School	200,000			200,000	200,000	
Nuu Secondary School	200,000			200,000	200,000	
Nyaani Secondary School	200,000			200,000	200,000	
Yambyu Girls Secondary School	200,000			200,000	200,000	
Kavisu Secondary School	300,000			300,000	300,000	
Mui Secondary School	300,000			300,000	300,000	
Kyulungwa Secondary School	200,000			200,000	200,000	
Kamulewa Secondary School	300,000			300,000	300,000	
Kimongo Secondary School	200,000			200,000	200,000	
Kathonzweni Day Secondary School	300,000			300,000	300,000	
Waita Secondary School	300,000			300,000	300,000	
Ndiamumo Secondary School	500,000			500,000	500,000	
Mboti Secondary School	300,000			300,000	300,000	
Masavi Girls Secondary School	300,000			300,000	300,000	
Ukasi Boys Secondary School	300,000			300,000	300,000	
Kiwanza secondary School	300,000			300,000	300,000	
Kalitini Mixed Day Secondary School	400,000			400,000	400,000	
Nyaanyaa Secondary School	400,000			400,000	400,000	
Mutyangome Secondary School	300,000			300,000	300,000	
Syomikuku Secondary School	300,000			300,000	300,000	
Lundi Secondary School	500,000			500,000	500,000	
AIC Kyamwenze Girls Secondary School	500,000			500,000	500,000	
Yatwa Secondary School	300,000			300,000	300,000	

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Yatwa Secondary School	200,000		200,000	200,000	
Syungii Secondary School	400,000		400,000	400,000	
Kaunguni Secondary School	500,000		500,000	500,000	
Kalesi Mixed Secondary School	400,000		400,000	400,000	
Kivui Secondary School	500,000		500,000	500,000	
Mwasuma Day Secondary School	400,000		400,000	400,000	
Kwa Nganga Secondary School	500,000		500,000	500,000	
Ithumbi Day Secondary School	500,000		500,000	500,000	
Mutwangombe Secondary School	400,000		400,000	400,000	
Nguni Boys Secondary School	500,000		500,000	500,000	
Ukasi Girls Secondary School	400,000		400,000	400,000	
Mwingi Secondary School	1,000,000		1,000,000	1,000,000	
Mathuki Secondary School	7,700,000		7,700,000	7,700,000	
Kanzui Secondary School	7,700,000		7,700,000	7,700,000	
Kaai Secondary School	7,700,000		7,700,000	7,700,000	
Yambu girls sec		329,435	329,435	329,435	
Nyaani sec		179,374	179,374	179,374	
ST michael ngungi sec		-	-	-	
Mathyakani Day Secondari School		403,304	403,304	403,304	
Kavindu mixed Day seconadry school		85,383	85,383	85,383	
Enziu Secondary School		1,841	1,841	1,841	
Kiisu Mixed Day Secondary School		-	300,000	300,000	
Kiisu Mixed Day Secondary School		-	700,000	700,000	
		-	-	-	

National Government Constituencies Development Fund (NGCDF)
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		-		-	-	
Sub-total	42,700,000	32,289,417		78,024,711	78,024,711	
10.0 Tertiary institutions Projects (List all the Projects)				-	-	
				-	-	
Sub-total		-	-	-	-	
11.0 Security Projects				-	-	
kakunike assistant chiefs office		2,000		2,000	2,000	
mathuki chiefs office		110		110	110	
WAITA CHIEFS OFFICE				-	-	
Kalanga Chief's Office	500,000			500,000	500,000	
Muruana Chief's Office	500,000			500,000	500,000	
Kamutiu Assistant Chief's office	500,000			500,000	500,000	
Nguuni Chief's office	500,000			500,000	500,000	
Mathuki Chief's Office	200,000			200,000	200,000	
Maai Chief's Office	200,000			200,000	200,000	
Mbuvu Chief's Office	200,000			200,000	200,000	
Ngoo Chief's Office	200,000			200,000	200,000	
Sub-total	2,800,000	2,110	0	2,802,110	2,802,110	0
12.0 Acquisition of assets				-	-	
12.1 Motor Vehicles (including motorbikes)		287,360	-	287,360	287,360	
12.2 Purchase of furniture and fittings				-	-	
12.2 Construction of CDF office				-	-	

National Government Constituencies Development Fund (NGCDF)
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Sub-total	5,650,000	1,235,860	0	6,885,860	6,422,710	463,150
13.0 Others				-		-
Mwingi Central NG-CDF Strategic Plan		1,500,000	-		1,500,000	
				1,500,000		0
Sub-total	19,833,058	3,250,408	-	23,083,466	-	400,000
						0
Kiseveni dam	-	0	0	500,000	0	0
sub Total	-	-	-	500,000	-	-
Funds pending approval**				-		-
unapproved projects		-		-		-
AiA				-		-
Sub-total				-	-	-
Total	188,414,052	75,786,200	0	264,200,252	122,909,802	141,290,450

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- Constituency principal activity is

2. Statement of Compliance and Basis of Preparation

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

The financial statements have been prepared in accordance with the PFM Act 2012 , and International Public Sector Accounting Standards (IPSAS) or the National Government Constituency Development Fund Mwingi Central Constituency has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year Financial Statements are transitional financial statements and the following elements of financial statements have not been recognised as the fund has taken advantage of the transitional provisions under IPSAS 33. Inventory recognition- the Fund has not recognized the inventory held at close of the FY 2024-2025. Stock take will be undertaken to recognize inventory in the 2nd year transition. Non-Current Assets Recognition – The Fund Has recognized the assets acquired in the FY 2024-2025 in the books. The assets relating to previous period will be ascertained and

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revalued for recognition by third year of transition. *(Fund to state the transitional provisions it has applied, and the steps being taken towards full compliance with IPSAS Accrual).*

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

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Fund.</p> <p>The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.</p> <p><i>Not Applicable</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>Not Applicable</i></p>

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<p>IPSAS 45: Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>Not Applicable</i></p>
<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>Not Applicable</i></p>
<p>IPSAS 47: Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue</p>

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	<p>under one standard. The objective of the standard is to establish the principles that an Fund shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>Not Applicable</i></p>
<p>IPSAS 48: Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>Not Applicable</i></p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>Not Applicable</i></p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the Fund's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>Not Applicable</i></p>

iii. Early adoption of standards

The fund 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 *Fund*.

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.

Budget information

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

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

The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget.

A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 15 of these financial statements.

b) 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 Fund 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.

c) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *Fund*. 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 *Fund* 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 *Fund* 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 *Fund*. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

d) 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.

e) 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 Fund does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Funds financial statements.* . A financial instrument is any contract that gives rise to a financial asset of one Fund and a financial liability or equity instrument of another Fund. At initial recognition, the Fund 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 Fund classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the Fund'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 Fund 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 Fund 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 Fund 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 Fund 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 Fund 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).

b) Financial liabilities

Classification

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

f) 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 *Fund*.

g) Provisions

Provisions are recognized when the *Fund* 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 *Fund* 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

h) 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 Fund recognises 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 Fund will incur in fulfilling the present obligations represented by the liability.

i) Contingent liabilities

The Fund 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.

j) Contingent assets

The Fund 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 Fund 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.

k) Employee benefits

Retirement benefit plans

The *Fund* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Fund pays fixed contributions into a separate Fund (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.

l) 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.

m) Related parties

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

n) 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.

o) Comparative figures

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

p) 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 *Fund'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 Fund 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 Fund. 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 Fund.
- 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	Period ended June 2025
NGCDFB Transfers (Allocation for the FY)	188,414,052
TOTAL	188,414,052

7. Transfers from domestic and foreign partners

Description	FY 2024/2025
	Kshs
Grants	-
Total	-

8. Finance income

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

9. Miscellaneous income

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

10. Employees cost

Description	<i>Period ended June 2025</i>
	Kshs
NG-CDFC Basic staff salaries	2,876,363
Personal allowances paid as part of salary	-
House Allowance	737,182
Transport Allowance	698,200
Leave allowance	39,000
Gratuity to contractual employees	931,421
Employer Contributions Compulsory national social security schemes	148,320
Employer Contributions Compulsory Housing levy	28,500
Employer contributions to National Industrial Training Authority	-
Other Specify	-
Total	5,458,986

11. Committee Expenses

Description	<i>Period ended June 2025</i>
	Kshs
Sitting allowance	272,700
Other Committee expenses	3,275,000
Total	3,547,700

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12. Use of Goods and services

Description	<i>Period ended June 2025</i>
	Kshs
Utilities, supplies and services	364,735
Communication, supplies and services	1,051,635
Domestic travel and subsistence	664,650
Printing, advertising and information supplies & services	2,388,326
Office Rent	300,000
Training expenses	635,850
Hospitality supplies and services	2,199,886
Insurance costs	0
Specialized materials and services	1,001,800
Office and general supplies and services	1,729,838
Fuel, oil & lubricants	2,162,000
Bank Charges	174,000
Routine maintenance – vehicles and other transport equipment	689,010
Routine maintenance – other assets	181,800
Strategic plan expenses	1,500,000
Other operating expenses	500,000
Total	15,543,530

13. Other Government Units Actual expenditure

Description	<i>Period ended June 2025</i>
	Kshs
Primary Schools Actual expenditure	13,766,987
Secondary Schools Actual Expenditure	5,993,814
Tertiary Institutions Actual Expenditure	-
Total	19,760,801

14. Other Grants and transfers- Actual expenditure

Description	<i>Period ended June 2025</i>
	Kshs
Bursary – secondary schools	40,707,640
Bursary – tertiary institutions	32,996,205
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	2,720,800
Security projects Actual Expenditure	-
Climate change mitigation projects	-
Emergency projects Actual Expenditure	2,174,140
Roads projects	-
Others specify	-
Total	78,598,785

15. Depreciation and Amortization Expenses

Description	<i>Period ended June 2025</i>
	Kshs
Property Plant and Equipment	92,500
Intangible Assets	-
Total	92,500

16. Digital Hubs Expenses

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

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17. Gain/loss on Sale of Assets

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

18. Impairment Loss

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

19. Cash and Cash Equivalents

Name Of Bank and Account No.	<i>Period ended June 2025</i>	<i>Opening Statement</i>
	Kshs	<i>1st July 2024</i> Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Operations account)</i>	84,681,921	61,286,200
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit account)</i>	0	0
<i>Name of Bank, account No. (PMC's account)</i>	42,669,950	29,090,937
Total	127,351,871	90,377,137
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations <i>(Specify)</i>	-	-

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Total	-	-
[Provide Cash Count Certificates for Each]		

20.Receivables from Exchange Transactions

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

21.Receivables from Non-Exchange Transactions

Description	Period ended June 2025		Opening Statement	
	Kshs		1st July 2024	
Transfers from NGCDFB	Kshs		Kshs	
Transfers from NGCDFB	0		0	
Outstanding imprest	-		-	
Total	0		0	
Ageing Analysis- Receivables from non-exchange transactions	<i>Period ended June 2025</i>	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

22.Prepayments

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

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Service connection 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	-	-	-	-	-	-	-	-	-
Additions	-	-	370,000	-	-	-	-	-	370,000
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As At 30 June 2025	-	-	370,000	-	-	-	-	-	370,000
Depreciation And Impairment									
Opening bal accumulated depreciation 1st July 2024	-	-	-	-	-	-	-	-	-
Depreciation	-	-	92,500	-	-	-	-	-	92,500
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At Sep/Dec/Mar/Jun 2025	-	-	92,500	-	-	-	-	-	92,500
Net Book Values									
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-	-
As At 30 June, 2025	-	-	277,500	-	-	-	-	-	277,500

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 -.

22 b) Property, Plant and Equipment at Cost

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

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

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

	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	370,000	92,500
Computers and Related Equipment	-	-
Office Equipment, Furniture and Fittings	-	-
Total	370,000	92,500

24.Intangible Assets

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

25.Right-of use assets

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

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

26.Trade and Other Payables

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

27. Third-Party deposits

	<i>Period ended June 2025</i>
	KShs
Retention as at 1 st July (A)	-
Retention held during the year (B)	-
Retention paid during the Year (C)	-
Closing Retention as at 30th June D= A+B-C	-

Retentions aging analysis.

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

28. Lease Liabilities

Description	<i>FY 2024/2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	(-)	(-)
At end of the year	-	-

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	<i>Period ended June</i>	<i>Opening</i>
	<i>2025</i>	<i>Statement</i>
	Kshs	<i>1st July 2024</i>
		Kshs
Gratuity at the beginning of the period (A)	0	-
Gratuity held during the period (B)	931,421	0
Gratuity paid during the period (C)	0	-
Total Gratuity provision as at period 2025D=(A+B-C)	931,421	0

30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	65,411,750
Adjusted for:	
Depreciation	92,500
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	-
Changes in deferred income	-
Changes in Third party deposits	-
Changes in gratuity provision	931,421
Changes in payments received in advance	-
Net cash flow from operating activities	66,435,671

31. Financial Risk Management

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund'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 Fund 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 Fund's financial risk management objectives and policies are detailed below:

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i) Credit risk

The Fund 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 Fund'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 Fund's maximum exposure to credit risk without taking account the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-
As at 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

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 Fund has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Fund has significant concentration of credit risk on amounts due from -. The board of directors sets the Fund'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 Fund's directors, who have built an appropriate liquidity risk management framework for the management of the Fund's short, medium and long-term funding and liquidity management requirements. The Fund manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Fund under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

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

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

iii) Market risk

The *Fund* has put in place an internal audit function to assist it in assessing the risk faced by the Fund 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 Fund'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 Fund'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 Fund's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The *Fund* 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 *Fund* manages foreign exchange risk from future commercial transactions and recognized assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments. The carrying amount of the *Fund's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

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FY 2024/2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Foreign currency sensitivity analysis

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

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

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

b) Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

The Fund analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one

percentage point as a decrease/increase of Kshs - (FY 24/25: Kshs -). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs - (FY 24/25– Kshs -)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2024/2025				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-

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As at 30th June 2024				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-

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

iv) Capital Risk Management

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

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

32.Related Party Disclosures

	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	-	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	202,914,052	236,129,607
Total	202,914,052	236,129,607

33.Segment Information

34.Contingent Assets and Contingent Liabilities

Contingent Assets

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

Contingent Liabilities

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

35.Capital Commitments

Capital Commitments	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
Total	-	-

36.Events after the Reporting Period

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

37.Ultimate And Holding Fund

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

38.Currency

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

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

Asset class	Historical Cost/valuation cost/balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture, and fittings				
ICT Equipment and Other ICT Assets				
Other Machinery and Equipment				
Intangible assets				
Total				

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
kavisu secondary school			495,966	495,966
nguni secondary school			455,924	455,924
kivui secondary school			400,804	400,804
KASEVI GIRLS SEC			400,000	-
KALITINI MIXED DAY			400,000	-
KALITINI MIXED			400,000	400,000
kanzu secondary school			371,151	371,151
kiviu/ikuusya secondary school			313,570	313,570
kavaliki primary school			313,001	313,001
mboru primary school			307,165	307,165
kyume primary school			305,092	305,092
mathuki primary school			303,030	303,030
malioni secondary school			301,044	301,044
wingemi primary school			300,310	300,310
mulinde secondary school			300,259	300,259
KIVULA PRY SCHOOL			300,000	-
AIC MAKUKA PRY			300,000	-
YANYONGE PRIMARY			300,000	-

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PMC	Bank	Account number	Bank Balance	Bank Balance
MWANYANI PRY SCHOOL			300,000	-
KALITINI PRIMARY			300,000	-
Kiisu mixed Day secondary			300,000	-
WAITA SECONDARY			300,000	-
KYULUNGWA			300,000	500,778
AIC KYAMWENZE GIRLS			300,000	-
MALIONI SECONDARY			300,000	-
NGUNGI SECONDARY			300,000	-
NGUUNI SECONDARY			300,000	-
NYANYAA SECONDARY			300,000	-
NGILUNI MBUVU			300,000	-
KAMULEWA SECONDARY			300,000	-
NDUVANI SECONDARY			300,000	-
KYUMBE DAY			300,000	-
KANZUI SECONDARY			300,000	371,151
KIVUI SECONDARY			300,000	-
KASOVONI SECONDARY			300,000	-
MUUNGUU SECONDARY			300,000	-
MUANGENI SCONDARY			300,000	513,918

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PMC	Bank	Account number	Bank Balance	Bank Balance
WAMAIYU SECONDARY			300,000	-
MULINDE SECONDARY			300,000	-
MUSOVO DAY			300,000	-
NGUNI BOYS			300,000	-
MWASUMA DAY			300,000	-
NDITHI SECONDARY			300,000	-
KATHOKA SECONDARY			300,000	-
MUI SECONDARY			300,000	-
SYUNGII SECONDARY			300,000	-
IKUUSYA SECONDARY			300,000	-
IVUUSYA SECONDARY			300,000	-
KALITINI MIXED DAY SEC			300,000	-
KATHONZWENI			300,000	-
KIMONGO SEC SCHOOL			300,000	121,393
KIVOU DAY SEC SCHOOL			300,000	-
KWA NGANGA			300,000	200,000
KYANIKA SECONDARY			300,000	-
MASAVI BOYS SEC			300,000	-
MASAVI GIRLS SEC			300,000	502,557

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PMC	Bank	Account number	Bank Balance	Bank Balance
MURUANA SECONDARY			300,000	-
MANDOVE SECONDARY			300,000	-
YUMBE SECONDARY			300,000	-
WINGEMI SECONDARY			300,000	-
NDIAMUMO SECONDARY			300,000	-
MBORU SECONDARY			300,000	-
KALESI MIXED SEC			300,000	-
YATWA SECONDARY			300,000	-
imwaa primary school			299,249	299,249
mwalili primary school			257,690	257,690
matulani primary school			252,960	252,960
kathumo primary school			252,407	252,407
kisole primary school			252,359	252,359
waasya primary school			251,992	251,992
isee primary school			251,796	251,796
nzikani primary school			250,377	250,377
kauswini primary school			250,181	250,181
NDOLONGWE PRIMARY			250,000	-

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PMC	Bank	Account number	Bank Balance	Bank Balance
MAAUI PRIMARY			250,000	-
KANGARINI PRY SCHOOL			250,000	-
KANYUNGA PRY SCHOOL			250,000	-
KYUNDUANI PRIMARY			250,000	-
KYANZENDU PRIMARY			250,000	-
KILINDINI PRIMARY			250,000	-
KAMUMBU PRY SCHOOL			250,000	-
MYUUNI PRY SCHOOL			250,000	-
KISOLE PRIMARY			250,000	-
KAVINGASI PRIMARY			250,000	-
KIRUINI PRY SCHOOL			250,000	-
NDOONI FEEDER SCHOOL			250,000	-
KAUSWINI PRY SCHOOL			250,000	-
YUMBU PRIMARY			250,000	-
WANGWIU PRIMARY			250,000	-
KATHUMO PRIMARY			250,000	-
KIVYUNI PRIMARY			250,000	-
NZENGENI PRY SCHOOL			250,000	-
KWA NZILI DEB PRIMARY			250,000	250,000

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PMC	Bank	Account number	Bank Balance	Bank Balance
KYUME PRIMARY			250,000	305,092
MUAANI PRIMARY			250,000	-
KYANDANI PRIMARY			250,000	-
KANGILWA PRY SCHOOL			250,000	-
NGANZA PRIMARY			250,000	-
WAITA SPECIAL SCHOOL			250,000	-
NZALANI PRIMARY			250,000	-
NGILUNI PRIMARY			250,000	250,216
AIC ENZIU SECONDARY			250,000	-
mutulu primary school			240,561	240,561
yumbe primary school			229,279	229,279
kamunyu primary school			212,421	212,421
kavindu primary school			203,638	203,638
mathuki secondary school			202,060	202,060
ndiani primary school			201,916	201,916
kamulalani primary school			201,729	201,729
ngaa primary school			201,113	201,113
ng'ambo primary school			200,974	200,974

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KYUNDUANI PRIMARY			200,000	-
MAATHINI PRY SCHOOL			200,000	-
MAATHINI FEEDER			200,000	-
KANZUI PRY SCHOOL			200,000	-
NDIUNI PRY SCHOOL			200,000	-
KAVINDU PRY SCHOOL			200,000	-
KYATUNE PRY SCHOOL			200,000	-
MWALILI PRY SCHOOL			200,000	-
KATHOME PRIMARY			200,000	-
KATUMBA PRIMARY			200,000	-
KAANGO PRY SCHOOL			200,000	-
MUSOKANI PRIMARY			200,000	-
NGIENI PRY SCHOOL			200,000	-
SYUNOO PRIMARY			200,000	-
KAKULUNGA PRIMARY			200,000	-
KITHITUNI PRY SCHOOL			200,000	-
KALILUNI PRY SCHOOL			200,000	-
IVIANI PRY SCHOOL			200,000	-
ISEE PRY SCHOOL			200,000	-
KAVALIKI PRY SCHOOL			200,000	313,001

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KANZOKA PRIMARY			200,000	-
NGAA PRIMARY SCHOOL			200,000	-
YUMBE PRY SCHOOL			200,000	-
KYAANGE PRIMARY			200,000	-
KYAMATANI PRIMARY			200,000	-
NGANGANI PRIMARY			200,000	-
KATEIKO PRY SCHOOL			200,000	-
MUTULU PRIMARY			200,000	-
NDANDINI PRY SCHOOL			200,000	-
MURUANA PRY SCHOOL			200,000	-
KISAMA PRY SCH			200,000	-
MAKYUI PRIMARY			200,000	-
LEVUNI PRIMARY			200,000	-
MWINGI SPECIAL			200,000	-
KIIO PRIMARY SCHOOL			200,000	-
TUMBUNI PRIMARY			200,000	-
YASOMBA PRIMARY			200,000	-
NZIA PRY SCHOOL			200,000	-
KAMULUYUNI PRY			200,000	-
MWANIA PRIMARY			200,000	-
MUTHEANZI PRIMARY			200,000	-
KALANDINI PRIMARY			200,000	-

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KIISU PRIMARY SCHOOL			200,000	-
KWA NGANGA PRIMARY			200,000	-
NDIANI PRIMARY SCHOOL			200,000	-
NGAANI PRIMARY			200,000	-
KAMUNYU PRIMARY			200,000	-
KALWILAA PRIMARY			200,000	-
KATWIKILA PRIMARY			200,000	-
KALISASI PRIMARY			200,000	22
AIC ENZIU SECONDARY			200,000	-
KALITINI SECONDARY			200,000	514,791
KALITINI MIXED			200,000	200,000
WAITA CHIEFS OFFICE			200,000	200,000
ivuusya primary school			126,487	126,487
kimomgo secondary school			121,393	121,393
ukasi boys secondary school			92,052	105,135
Kiseuni Primary School				1,000,000
Kwa Mwenga Primary School				1,000,000
Kalulu Primary School				1,014,774

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PMC	Bank	Account number	Bank Balance	Bank Balance
AIC Yumbu Secondary School				1,014,774
Lundi Primary School				1,001,696
Lundi Secondary School				322,521
MALIONI Primary School				205,599
Mandove Primary School				156,081
Maongoa Primary School				257,763
Mulinde Primary School				150,373
Musukini Primary School				505,588
Mutungu Primary				564,430
Mwambui Secondary School				7,223,680
Mwasuma Secondary School				308,121
Ndauni Primary School				908,371
Kitinga Primary School				81,214
			42,669,950	29,090,937

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Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
The Statement of Assets and Liabilities	The statement of assets and liabilities reflects surplus for the year of Kshs.8,226,072 which differs with the surplus as reflected in the statement of receipts and payments of Kshs.13,163,421 resulting in unexplained variance of 4,937,349. Further, the statement of assets and liabilities reflects net financial position of Kshs.61,286,200 while the recalculated amount is Kshs.56,348,851 resulting in unexplained variance of Kshs.4,937,349.	Variance to be adjusted	Not resolved	30 th June 2026
The Statement of Cash flows	The statement of cash flows reflects net cash flows from operating	Variance to be adjusted	Not resolved	30 th June 2026

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>activities of Kshs.8,226,072 while the recalculated amount is Kshs.13,163,421 resulting in unexplained variance of Kshs.4,937,349. In addition, the statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.61,286,200 while the recalculated balance is Kshs.56,348,851 resulting in unexplained variance of Kshs.4,937,349.</p>			
<p>1.1 The Statement of Receipts and Payments</p>	<p>The statement of receipts and payments reflects other grants and transfers of Kshs.91,706,227 while Note 8 to the financial statements reflects Kshs.95,006,227 resulting in unexplained variance of Kshs.3,300,000. Further, the statement of receipts and payments reflects other grants and transfers prior year</p>	<p>Financial statements shall be adjusted</p>	<p>Not resolved</p>	<p>30th June 2026</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	amount of Kshs.52,425,177 while Note 8 to the financial statements reflects Kshs.42,216,224 resulting in unexplained variance of Kshs.10,208,953.			
Unsupported Use of Goods and Services	The statement of receipts and payments reflects use of goods and services amount of Kshs.8,980,175 which as disclosed in Note 6 to the financial statements includes training expenses amounting to Kshs.142,500. However, the training plan, training needs assessment report, attendance registers, evidence of travel, back to office reports and the basis of rates applied in payment of the allowances received by the officers were not provided for audit review.	Supporting documents to be provided		

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	<p>In, addition, use of goods and services includes Kshs.3,600,000 in respect to fuel, oil and lubricants. However, the detailed orders indicating the quantity of fuel consumed per vehicle, work tickets, the dates for fueling, the service agreement/contract between the Fund and the supplier were not provided for audit review.</p>	<p>Supporting documents to be provided</p>		
	<p>Further, use of goods and services includes Kshs.1,948,082 in respect to office and general supplies and services. However, stores ledgers / certificates showing that the goods were taken on charge after purchase and delivery were not provided for audit review. In addition, use of goods and services</p>	<p>Goods to be taken in charge on ledger</p>	<p>resolved</p>	

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Budgetary Control and Performance	<p>includes Kshs.470,000 in respect to airtime expenses. However, the distribution list of the beneficiaries and their entitlements were not provided for audit review. In the circumstances, the accuracy and completeness of use of goods and services amounting to Kshs.8,980,175 could not be confirmed</p> <p>The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.317,606,252 and Kshs.284,252,386 respectively resulting to under-funding of Kshs.33,353,866 or approximately 11% of the budget. Similarly, the Fund spent Kshs.222,966,186 against</p>	<p>Disbursement of the funds to pmc will be done immediately</p>	Resolved	

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	<p>actual receipts of Kshs.284,252,386 resulting to under-utilization of Kshs.61,286,200 or approximately 22% of the actual receipts. The under-funding and under-utilization may affect the planned activities and may impact negatively on service delivery to the public.</p>			
<p>Irregular Project Implementation - Kalisasi Primary School</p>	<p>During the year under review, the Fund allocated Kshs.500,000 for construction and completion of a dormitory at Kalisasi Primary School. However, contrary to the approval made by the Board, the Fund Management utilised the funds for expansion of an administration block at a cost of Kshs.500,000. Physical verification</p>	<p>Approval for reallocation is made to the board</p>	<p>resolved</p>	

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	<p>conducted on 13 December, 2024 confirmed the implementation of the project for the expansion of the administration block. Although Management explained that part of the funds allocated for the dormitory were funds that had been used to expand the administration block, no evidence was provided for audit review to confirm approval for reallocation of funds by the NGCDF Board.</p>			
<p>Irregularities in Management of Bursaries</p>	<p>The statement of receipts and payments reflects Kshs.91,706,227 in respect to other grants and transfers. Included in the balance is Kshs.46,317,300 and Kshs.27,706,796 in respect to bursary to secondary schools and</p>	<p>Bursary policy and criteria established</p>	<p>resolved</p>	

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	<p>bursary to tertiary institutions respectively totalling Kshs.74,024,096. Review of supporting documents revealed the following anomalies:</p> <p>i. The bursary policy outlining the criteria for identifying and selecting beneficiaries, as well as the amounts to be awarded to each beneficiary across different categories was not provided for audit review. Further, consideration given to disadvantaged groups like persons with disabilities could not be confirmed.</p>			
	<p>ii. There was no community involvement in identifying beneficiaries as there were no local committees established by the Chiefs in the wards to review the beneficiaries' applications</p>	Public participation	Resolved	

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	before forwarding to NGCDF Office.			
	iii. There was no evidence of NG-CDF Committee conducting periodic monitoring visits to sampled education institutions to confirm the effectiveness of the bursary programme.	Monitoring reports	Resolved	
	iv. Review of the bank reconciliation statements revealed unrepresented cheques totalling Kshs.28,756,355 some dating back to March 2023. However, there was no evidence provided to confirm follow-up by the Constituency Development Fund Committee (CDFC) on the unrepresented cheques relating to Bursaries to ensure needy beneficiaries benefit from the programme.	Stale cheques to be replaced immediately	resolved	
	In the circumstances the regularity and			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>1. Failure to Report Emergency Expenditure</p>	<p>effectiveness of bursary's management process could not be confirmed The statement of receipts and payments reflects other grants and transfers totalling Kshs.91,706,227. Included in the amount is emergency expenditure amounting to Kshs.14,450,000. However, projects worth Kshs.6,950,000.00 funded under emergency projects allocation included projects which are not emergency in nature for example dining hall extension for Mwingi secondary school. Further, no evidence was provided to confirm that the National Government Constituencies Development Fund Committee reported the expenditure on the emergency projects to the</p>	<p>Emergency projects to Reports to be submitted to board immediately</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>NGCDF Board as required by Regulation 20(2) of the NG-CDF regulations, 2016 which stipulates that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board. In the circumstances, Management was in breach of the law.</p>			
<p>Recurrent Expenditure Beyond Recommended Threshold</p>	<p>The statement of receipts and payments reflects transfers from NGCDF Board amounting to Kshs.236,129,607 as disclosed in Note 1 to the financial statements. The Fund incurred recurrent expenditure of Kshs.3,906,584, Kshs.9,073,200 and Kshs.8,980,175 in respect to compensation of employees, committee</p>	<p>Control of expenditure use of vote book</p>	<p>resolved</p>	

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	<p>expenses and use of goods and services respectively totalling Kshs.23,297,309 which is 10% of the annual allocation of Kshs.236,129,607. This is contrary to Section 25(6) of National Government Constituencies Development Fund Act, 2015 which states that, notwithstanding the provisions of subsection (2), up to a maximum of six per centum of the total annual allocation for the Constituency may be used for administration, recurrent expenses of vehicles, equipment and machinery and such use shall be listed in the Third Schedule as a project.</p> <p>In the circumstances, Management was in breach of the law.</p>			

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<p>Presentation and Disclosure of the Financial Statements</p>	<p>The financial statements presented for audit had the following presentation and disclosure errors;</p> <ul style="list-style-type: none"> i. Note 19.3 on unutilized funds reflects a balance of Kshs.96,640,066 while the supporting annex 3 and the statement of appropriation reflects an amount of Kshs.94,640,066 resulting in unexplained variance of kshs.2,000,000. ii. Annex 19.4 for PMC account balances reflects opening balance in current year's 	<p>Financial statements adjusted</p>		<p>30th June 2026</p>

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	<p>financial statements of kshs.12,348,258, while audited financial statements for prior year reflects Kshs.12,335,395 resulting in unexplained variance of Kshs.12,863.</p> <p>iii. Note 12 to the financial statements reflects Kshs.250,000 for outstanding imprests while the statement of assets and liabilities reflects Nil imprest.</p> <p>iv. Amounts in the Notes to the financial statement have not been rounded off to the</p>			

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	<p>nearest Kenya Shilling.</p> <p>In the circumstances, the presentation and disclosure of the financial statements did not comply with the requirements of the Public Sector Accounting Standards Board</p>			

DALMAS NDONGA
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Name: Dalmas Ndonga
Fund Account Manager.

