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REPORT

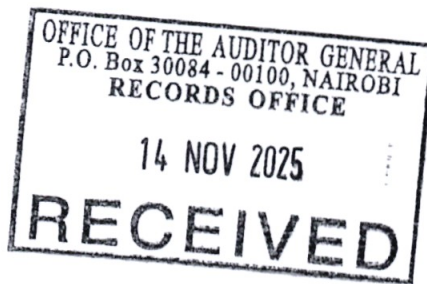
OF

THE AUDITOR-GENERAL

ON

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

GITHUNGURI CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

1. 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 Githunguri 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	Jane Wairimu Muchira
2.	National Sub-County Accountant	Hannah Kariuki
3.	Chairman NGCDFC (signatory Operations Account)	Peter Maina Mwangi
4.	Member NG CDFC (signatory Deposit Account)	Tabitha Wanjiku Mburu

(c) Fiduciary Oversight Arrangements

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

NGCDF Office Block
Next to DCC's Office Block
Githunguri, Kiambu, KENYA.

(e) NGCDF Githunguri Constituency Contacts

P.O. Box 147-00216 Githunguri
Telephone: (254) 701 100 851 /0114 891 949
E-mail: cdfgithunguri@ngcdf.go.ke
Website: www.Githunguri.ngcdf.go.ke

(f) NGCDF GITHUNGURI CONSTITUENCY Bankers

1. Bank A. (Operations Account).

Family Bank
NG-CDF A/C-GITHUNGURI - 002000033430
Branch: Githunguri
P.O. Box 24 - 00216 Githunguri

2. Bank B. (Deposit account).

Equity Bank
Githunguri NGCDF Deposit Account - 0930285585058
Branch: Githunguri
P.O. Box 75014 - 00216 Githunguri

3. Bank C. (PMC Accounts)

Equity Bank
Branch: Githunguri
P.O. Box 75014 - 00216 Githunguri
32 Accounts

Family Bank
Branch: Githunguri
P.O. Box 24 - 00216 Githunguri
4 Accounts

(g) Independent Auditor

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084





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GPO 00100
Nairobi, Kenya




(h) Principal Legal Adviser

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


3. NGCDF Committee

Name	Details
 <p>Peter Maina Mwangi – Chairman Adult Male representative</p>	<p><i>Peter Maina Mwangi was born on 9th May 1985 and is a Diploma holder and a businessman.</i></p>
 <p>James Kangethe Njoroge Adult Male representative</p>	<p><i>James Kangethe Njoroge was born in 3rd November 1968 and holds a Kenya Certificate in Secondary Education and a businessman.</i></p>
 <p>Hannah Nyathira Kagera Adult female representative</p>	<p><i>Hannah Nyathira Kagera was born in 17th April 1981 and holds a Kenya Certificate in Secondary Education.</i></p>
	<p><i>Tabitha Wanjiku Mburu was born on 1st January 1959 and is a retired P1 Teacher.</i></p>

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<p>Tabitha Wanjiku Mburu Adult female representative</p>	
 <p>Irene Wanjiru Njoroge Youth female representative</p>	<p>Irene Wanjiru Njoroge was born on <i>16th May 1994</i> and is a Diploma holder.</p>
 <p>Daniel Ngugi Kinyanjui Youth male representative</p>	<p>Daniel Ngugi Kinyanjui was born on <i>1st January 1995</i> is a Diploma holder.</p>
 <p>Stephen Kamau Kimani Co-opted member</p>	<p>Stephen Kamau Kimani was born on <i>7th December 1990</i> and is a Diploma holder and a Businessman.</p>

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 <p>Jane Wairimu Muchira Fund Account Manager</p>	<p>Jane Wairimu Muchira was born in August 16, 1983 and is a MA degree in economics holder from Maseno university</p>
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NG CDFC members who exited during the financial year and the period they served.

1. Teresiah Muthoni Wanjiru – 16th December 2022 to 16th December 2024 upon expiry of the gazette period.

4. NG-CDFC Chairman's Report



Peter Maina Mwangi – Chairman NGCDF Githunguri

It is my pleasure to present this year's Chairman's Report for the Githunguri Constituency. Githunguri Constituency, located in Kiambu County, is well-known for its dynamic and industrious residents who are actively engaged in farming. Coffee and tea remain the primary cash crops, while maize, beans, and arrowroots dominate as major food crops. Livestock rearing is also a key economic activity, with Githunguri being home to **Fresha**, the largest cooperative-owned milk processing plant in the country.

This strong agricultural base reflects the commitment of Githunguri residents to advancing the Sustainable Development Goals (SDGs) and aligning with **Kenya's Vision 2030** as outlined in the national development plan. Public participation remains a constitutional requirement, and the constituency consistently ensures that development programs are implemented inclusively and transparently.

The use of NG-CDF resources continues to be guided by principles of fairness, accountability, openness, and equitable distribution, ensuring that all community members benefit from funded initiatives.

Financial Overview – 2024 - 2025

In the financial year under review, the NG-CDF committee had:

- **Approved Budget:** Kshs. 179,441,954
- **Opening Balance:** Kshs. 69,338,462.00 including the PMC balances
- **Funds not received from the Board by end of FY 2023-2024:** Kshs. 72,315,657.00

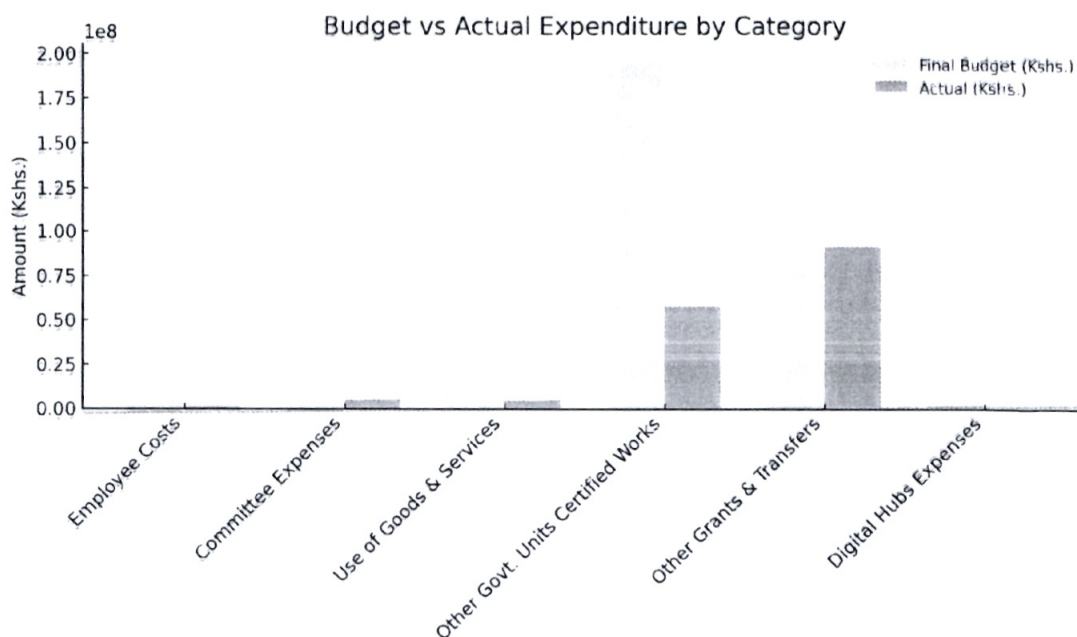
This brought the **total budget** for the year to **Kshs. 321,096,071.00** out of which **Kshs. 269,654,119.00** was actually received.

Expenditure Summary

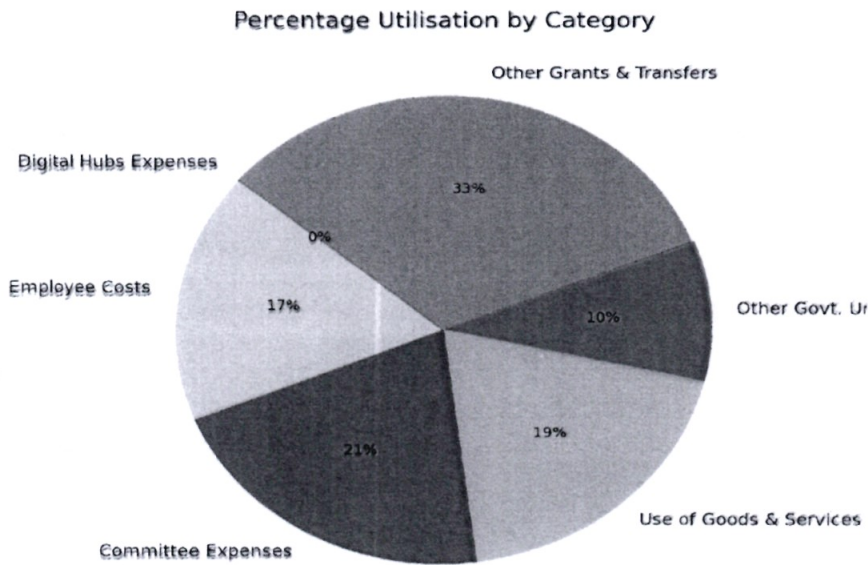
Payments	Final Budget (Kshs.)	Actual (Kshs.)	Variance (Kshs.)	% Utilisation
Employee costs	6,745,667	3,475,352	3,270,315	52%
Committee expenses	10,165,652	6,428,018	3,737,634	63%
Use of Goods and Services	9,352,816	5,429,731	3,923,085	58%
Other Government Units Certified Works	195,823,242	57,458,811	138,364,431	29%

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Payments	Final Budget (Kshs.)	Actual (Kshs.)	Variance (Kshs.)	% Utilisation
Other Grants and Transfers	92,552,075	91,166,128	1,385,947	99%
Digital Hubs Expenses	1,173,290	-	1,173,290	0%
Funds Pending Approval**	-	-	-	
Total Expenditure	315,812,742	163,958,040	151,854,702	48%



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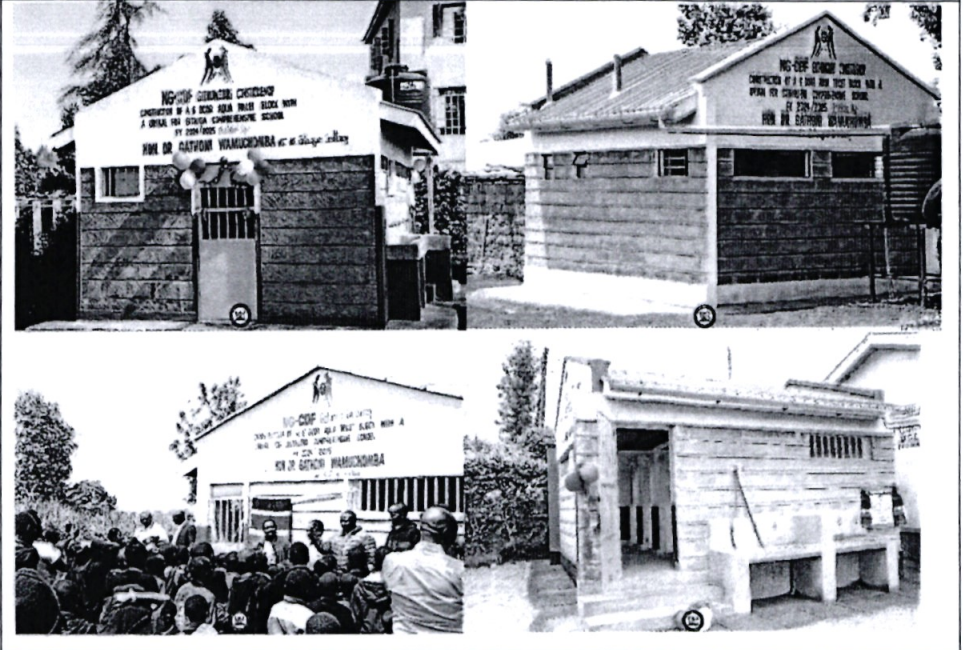
Note: The underutilisation of funds was largely attributed to delays in the approval process of project proposals for the financial year. Similarly, the changes in the committee and the gazettement process contributed to the delays.

Achievements

During the year, the committee successfully completed and handed over several impactful projects. These initiatives enhanced service delivery, improved infrastructure, and reinforced the positive reputation of NG-CDF within the community.

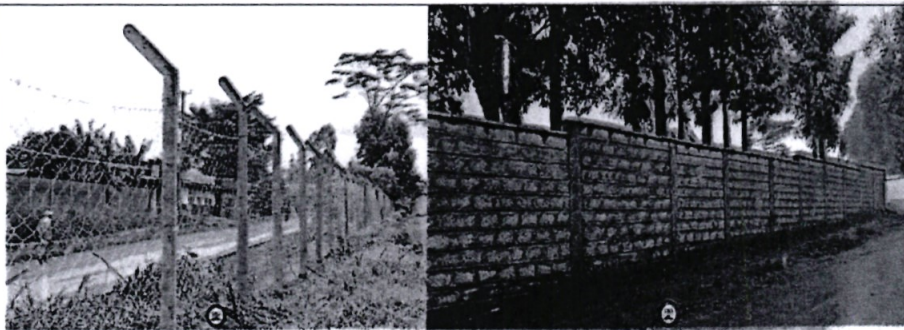
Project name / Activity	Photos for Implementation
Ciiko Primary School- Installation of paving slabs	

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<p>Ngeteti Police Post - Construction a police post</p>	
<p>Matuguta Primary School - Construction and equipping of a 55 capacity CBC laboratory</p>	
<p>Emergency Toilets in Mitahato Primary School, Githiga Primary School, Gathiruini Primary School and Riamute Primary School</p>	

Githiga Primary School

– Construction of a
perimeter wall



Emerging Issues and Challenges

1. Funding Adequacy & Allocation

- **Issue:** Growing community needs are exerting more pressure on NG-CDF resources.
- **Way Forward:**
 - Conduct regular needs assessments for better resource targeting.
 - Develop a prioritisation framework to focus on high-impact projects.

2. Project Implementation Delays

- **Issue:** Delays in completing projects reduce effectiveness and erode public trust.
- **Way Forward:**
 - Adopt stronger project management tools with timelines and milestones.
 - Implement risk management measures to address potential bottlenecks early.

3. Quality Concerns

- **Issue:** Ensuring projects meet quality standards and deliver intended benefits.
- **Way Forward:**
 - Set and enforce clear quality benchmarks.
 - Carry out frequent inspections and evaluations.
 - Use beneficiary feedback to drive improvements.

4. Policy and Legal Changes

- **Issue:** Legislative or policy shifts could affect fund stability and operations.
- **Way Forward:**
 - Monitor legal developments closely.
 - Have adaptive strategies ready for compliance.
 - Seek legal guidance when necessary.

5. Compliance Requirements

- **Issue:** New regulations require adjustments in operations.
- **Way Forward:**
 - Train teams on compliance obligations.
 - Conduct regular audits.
 - Maintain clear documentation.

6. Community Engagement

- **Issue:** Higher levels of community participation are needed for better outcomes.
- **Way Forward:**
 - Organise more public forums and meetings.
 - Ensure transparency in decision-making processes.
 - Strengthen advisory committees for community input.

7. Feedback and Impact Assessment

- **Issue:** Need for stronger mechanisms to measure project outcomes.
- **Way Forward:**
 - Establish formal feedback channels.
 - Carry out periodic impact studies.
 - Adjust projects based on collected data.

Conclusion

The year under review demonstrated strong progress despite funding delays and growing community demands. With improved planning, stronger project management, and deeper community involvement, Githunguri Constituency is positioned to deliver even greater impact in the coming financial years.


.....
Name: Peter Maina Mwangi
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 entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the NGCDF Githunguri Constituency 2024-2025 plan are to:

1. Upgrade school infrastructure, provide bursaries, and support special needs.
2. Upgrade security infrastructure and promote community participation.
3. Provide skill development training and mentorship programs.
4. Plant trees, sensitize the community, and adhere to climate change policies.
5. Develop a comprehensive emergency preparedness and response program.

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	-Number of usable classrooms renovated/rehabilitated in FY -No. of Laboratories constructed during the FY Number of bursary's beneficiaries at all levels	The constituency handed over one laboratory and proposed construction of 3 more laboratories - Bursary Allocation increased from Kshs. 49,556,573.in the FY 2023/2024 to Kshs.52,267,311.81.
Security	To Ensure Security	-Increased documentation	- No. of security entities	In the FY 2024-25, the committee

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	services are accessible to all	of insecurity occurrences. - Reduced insecurity occurrences in the constituency	constructed or improved -	constructed 1 Police posts and 1 Police station and completed 1 ongoing police post
Climate change mitigation activities	- To enhance water harvesting and conservation	- Plant trees - Sensitize the community - Adherence to climate change policies	-No. of institutions with water harvesting facilities -No of trees planted -community involvement in climate change mitigation	- In the FY 2024-25, the committee proposed installation of 11 water tanks in 7 schools 2 police stations. - To achieve sustainable supply trees to public institutions and achievement of community involvement in climate change mitigation, NGCDF Githunguri partnered with the probation department to set up nurseries. - All new projects have been installed with rain water goods awaiting installation of water tanks
Emergency	-To respond promptly to urgent and unforeseen needs affecting the community	-Enhanced community resilience and support to affected individuals and institutions	- Number of emergency cases assisted during the FY - Amount disbursed for emergency interventions - Type of emergencies	- Emergency fund utilized to support 4 cases - A total of Kshs. 9,444,313.00 disbursed - Interventions included construction of new Toilet blocks for Schools which had

			supported (e.g., fire, floods, accidents, etc.)	been affected by floods.
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6. Governance Statement

The Githunguri NGCDF Committee members were competitively selected as per the set criterion. The Selection panel was constituted as per the guidelines i.e. the Constituency office manager appointed 2 persons to the panel while the Assistant County Commissioner 1 was appointed by the DCC and was the chairperson to the Selection Panel. The Panel held their first meeting on Friday 8th December 2024 and set the criterion for selection of the committee. On the deliberations, the committee agreed to send out the Adverts on the same day and the deadline for applications was set on 16th December, 2024. The adverts were placed in all chiefs' camps and churches as per the committee agreement. The committee received a total of 14 (fourteen only) applicants and were able to shortlist up to 7 applicants who had all the necessary documents. The PWD member was nominated by Gitiha Disabled Self-help Group.

The selected committee was gazetted on 21st May 2025 via Gazette notice Vol. CXXVII-No. 98 for a tenure of 2 (two) years only.

Upon Gazettement, the committee commence their operations through an official handing over/ take over meeting which was held on 23rd May 2025 The committee hit the ground running by setting up subcommittees to facilitate operations of the committee.

AS per the NGCDF Regulations 2016, The functions of a Constituency Committee shall be to -

- i. Build the capacity of project management committees and Committee sensitize the Community on the operations of the Fund;
- ii. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- iii. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- iv. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- v. In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;

- vi. Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- vii. In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- viii. Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- ix. Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- x. Ensure that all projects receive adequate funding and are completed within three years;
- xi. 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;
- xii. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- xiii. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- xiv. Ensure that project reports are prepared and submitted to the Board;
- xv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- xvi. 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;
- xvii. 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;
- xviii. Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- xix. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- xx. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall
 - (1) contain a list of all the new projects commenced during the financial year and their completion status; and
 - (2) a list of all projects approved, funded and commenced during previous financial years, and their completion status;
- xxi. Enter into performance contracting with the Board on an annual basis;

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- xxii. In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- xxiii. Receive returns from project management committees in accordance with regulation 15;
- xxiv. Maintain a database of project management committees and reports from the respective committees;
- xxv. Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;
- xxvi. Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
 - (1) Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
 - (2) ensure that the committee does not enter into commitments for which funding has not been allocated;
 - (3) ensure projects are labelled in accordance with the guidelines issued by the Board; and
 - (4) perform any other function assigned to it by the Board.

The Committee was trained in Mombasa – The Sairock Hotel between 29nd June to 3rd July 2025. Areas of training included among others, Risk Management, Procurement, code of Conduct, Quality Management procedures, NGCDF Act and the regulations and so on.

The committee was well briefed on their remuneration though the emphasis was on the responsibility being voluntary.

Number of meetings held

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than 24 meetings in the same financial year, including sub-committee meetings.

During the financial year 2024/2025 the NGCDF Githunguri held 14 meetings through the year as illustrated as follows;

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S.No	NG-CDFC COMMITTEE MEMBERS	10/7/24	14/8/24	10/9/24	18/10/24	24/10/24	15/11/24	03/12/24	09/1/25	09/2/25	18/03/25	26/03/25	26/04/25	21/5/25	26/06/25
1	Peter Maina Mwangi – Chairman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	James Kangethe Njoroge	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Hannah Nyathira Kagera	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Tabitha Wanjiku Mburu	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Irene Wanjiru Njoroge	X	X	X	X	X	X	X	X	X	✓	✓	✓	✓	✓
6	Daniel Ngugi Kinyanjui	X	X	X	X	X	X	X	X	X	✓	✓	✓	✓	✓
7	Stephen Kamau Kimani	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Conduct and Ethics of a Committee member

Chapter six of the Constitution 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, favoritism, corruption or other improper motives. NGCDF Githunguri regularly trains its committee members on commitment to abide to this Chapter six of the Constitution.

Ethics and code of conduct

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

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

7. Management Discussion and Analysis

Operational and Financial Performance (Past 5 Years)

Over the past five financial years, NGCDF Githunguri has experienced a steady increase in allocations, enabling the implementation of larger-scale and more diverse projects across security, education, water access, and environmental conservation. The growth in funding reflects national government prioritization of constituency development and improved fiscal planning.

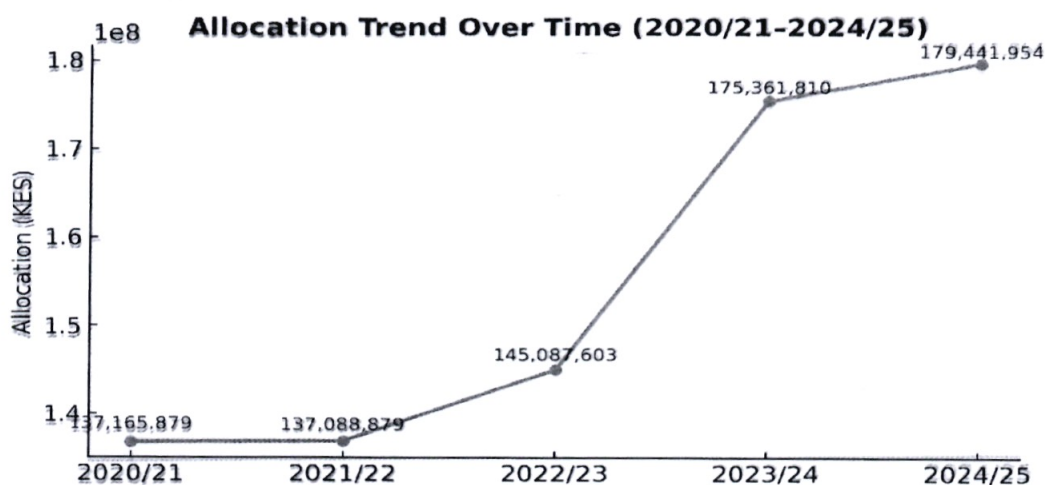
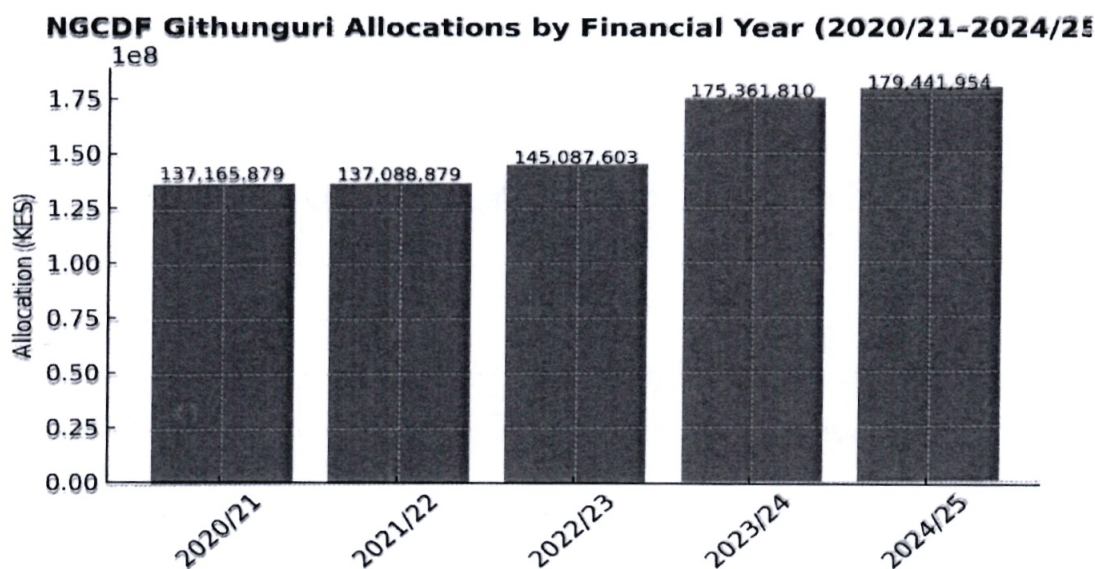
Table 1: Allocations by Financial Year

Financial Year	Allocation (KES)
2024/2025	179,441,954
2023/2024	175,361,810
2022/2023	145,087,603
2021/2022	137,088,879
2020/2021	137,165,879

Visual 1: Allocation Trends (FY 2020/21 – FY 2024/25)

(Charts displayed: Bar chart and line chart showing year-on-year growth in allocations)

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These visuals demonstrate consistent growth in constituency allocations, with notable jumps in FY 2018/19 and FY 2023/24, coinciding with expanded infrastructure and environmental projects.

Key Projects Implemented or Ongoing (FY 2024/25 Focus)

Sector	Project Description	Remarks
Security	Construction of Ikinu police station - complete	Improves law enforcement capacity
	Construction of Kibichoi Police Station - ongoing	
Education	Construction of a modern Kitchen in Ikinu Primary School – Complete	Improved student retentions and school

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Sector	Project Description	Remarks
	Construction CBC laboratories 3 Completed and in use (Matuguta Primary School Githungurii Township Primary School and Ngewa Primary School)	enrolment. Improved quality of education especially in sciences
Environment	Purchase and installation of water tanks and rain water goods in several schools	Reduces water bills in schools Improves water harvesting and storage
Youth Empowerment	Construction and equipping of a Digital hub Partnership with other institutions for skills development	Eradication of drugs and substance abuse Youth Economic empowerment

Compliance with Statutory Requirements

- All statutory returns filed with the relevant authorities on time.
- No material arrears in statutory obligations.
- Procurement processes adhered to in line with the Public Procurement and Asset Disposal Act.

Major Risks Facing the Fund

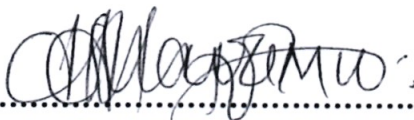
Risk	Description	Mitigation Measures
Budgetary Delays	Delayed disbursements affect project timelines	Advance planning & prioritization
Legal Risks	Litigation issues due to non-compliance with the constitution	Amendment of the act and public participation
Inflation	Rising costs of materials	Early procurement & framework contracts

**National Government Constituencies Development Fund (NGCDF)
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Risk	Description	Mitigation Measures
Climate Change	Droughts impacting water projects	Rainwater harvesting & drought-
	Increased floods leading to Collapsing of resistant plants toilets in schools	Construction of Aqua Toilets

Conclusion

Over the review period, NGCDF Githunguri has demonstrated consistent growth in resource allocation, strong adherence to statutory requirements, and tangible progress in delivering impactful community-based projects. Strategic investments in security infrastructure, education, water access, and environmental conservation have improved service delivery and strengthened community resilience. While challenges such as budgetary delays and climate-related risks persist, proactive planning, stakeholder engagement, and sustainable practices have ensured continued progress. Moving forward, the Fund remains committed to expanding its development footprint, enhancing project sustainability, and fostering inclusive growth that benefits all residents of Githunguri Constituency



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**Name: JANE WAIRIMU MUCHIRA
FUND ACCOUNT MANAGER**

8. Environmental and Sustainability Reporting

The National Government Constituencies Development Fund (NGCDF) Githunguri is mandated to initiate, implement, and oversee community-based development projects aimed at improving environmental sustainability and mitigate the effects of climate change. Guided by its mission to enhance the quality of life for the community, the organization strategically invests in infrastructure, social amenities, and environmental conservation initiatives.

To achieve sustainable supply trees to public institutions and achievement of community involvement in climate change mitigation, NGCDF Githunguri partnered with the probation department to set up nurseries.

1. Sustainability strategy and profile -

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

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

NG-CDF has allocated part of its budget to climate change mitigation activities such as afforestation, reforestation, grassroots sensitization, and tree seedling production.

2. Environmental performance

Environmental Policy

NGCDF Githunguri is committed to promoting sustainable development by integrating environmental conservation into all its projects and programs. The constituency's environmental policy focuses on:

- Ensuring that all infrastructure projects incorporate climate-resilient and resource-efficient designs.
- Promoting afforestation and reforestation through partnerships with government departments, schools, and community groups.
- Supporting water harvesting and storage initiatives to enhance resilience against water scarcity.
- Encouraging community participation in environmental stewardship to strengthen long-term sustainability.

Evidence of the Policy in Practice

- Partnership with the Probation Department to establish tree nurseries for supplying seedlings to public institutions.
- Installation of rainwater harvesting systems in all new projects, awaiting tank installation.
- Proposal for the installation of 11 water tanks in 7 schools and 2 police stations to promote water conservation.
- The NGCDFC proposes that the students would take responsibility over the tree seedlings that would be provided by our partners to schools while the community will take charge of the trees supplied to other public facilities. The intention is to have student involvement throughout the year.

Successes

- Increased availability of tree seedlings for local schools and institutions.
- Integration of rainwater harvesting infrastructure in public buildings.

- Growing community engagement in climate change mitigation activities.

Shortcomings

- Limited resources to scale up environmental projects to all public facilities.
- Delays in the installation of proposed water tanks due to budgetary and logistical constraints.

Efforts to Manage Biodiversity

- Establishment of community-based tree nurseries to supply indigenous and drought-resistant species.
- Promotion of tree planting in schools to enhance green cover and improve local microclimates.

Waste Management Policy

- Encouraging waste minimization and segregation in schools and public institutions.
- Sensitization on safe disposal practices during public gatherings and school programs.

Efforts to Reduce Environmental Impact

- Use of sustainable construction materials and water-efficient fixtures in funded projects.
- Integration of green spaces in public infrastructure designs.

Frequency of Student Environmental Conservation Activities

Students supported by NG-CDF are encouraged to take part in environmental conservation at least **once per academic calendar**, primarily through tree planting days and clean-up campaigns in schools and community spaces. These activities are coordinated with local institutions and environmental partners to maximize impact.

Sensitization on the Impact of Drug Abuse

NGCDF Githunguri has supported youth and community sensitization programs focusing on the dangers of drug and substance abuse. These initiatives are conducted in partnership with local administration, schools, and youth groups, using forums, workshops, and sports events as platforms to engage young people on healthy lifestyle choices and the importance of avoiding drugs.

Youth involvement and transfer of skills is critical in management and reduction of drug and substance abuse. The NGCDFC has had initiatives that enable youths to improve their skills and reduce drug use.

Security Activities

In FY 2024–25, the constituency invested in improving local security infrastructure through the **construction of 1 new police post, and the completion of 1 ongoing police post**. These projects are aimed at enhancing law enforcement presence, reducing crime rates, and creating a safer environment for residents to live and conduct business.

3. Employee welfare

We invest in providing the best working environment for our employees. Githunguri 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. Githunguri Constituency invests in capacity-building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross-cutting issues.

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

4. Marketplace practices-

Githunguri 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-

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

Public Participation in Project Identification, Implementation, and Monitoring

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

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

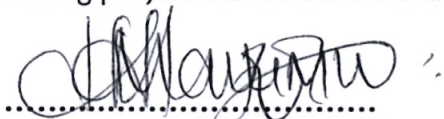
Public participation is a process that directly engages the concerned stakeholders in decision-making and fully considers public input.

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

Public Awareness

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

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



Name: JANE WAIRIMU MUCHIRA
FUND ACCOUNT MANAGER.

9. Statement Of Management Responsibilities

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

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

The Accounting Officer in charge of the NGCDF- Githunguri Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Githunguri Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

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

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

Approval of the financial statements

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



.....
Name: PETER MAINA MWANGI

Chairman – NGCDF Committee



.....
Name: JANE WAIRIMU MUCHIRA

Fund Account Manager

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund - Githunguri Constituency set out on pages 1 to 60, 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 IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Githunguri 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 National Government Constituencies Development Fund Act, 2015 (Amended 2023), the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in Cash and Cash Equivalents

The statement of financial position reflects cash and cash equivalents comparative balance of Kshs.69,338,462 which as disclosed in Note 19 to the financial statements includes Project Management Committee (PMC) accounts totalling Kshs.27,668,741. However, the audited financial statements for the year ended 30 June, 2024 reflected a PMC balance of Kshs.9,685,391 resulting to a variance of Kshs.17,983,350 which was not explained or supported.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.105,696,079 could not be confirmed.

2. Property, Plant and Equipment

The statement of financial position reflects property, plant and equipment balance of Kshs.3,923,438 as disclosed in Note 23 to the financial statements. However, Annex 1 to the financial statements on summary of asset register reflects assets totalling Kshs.19,652,442. No explanation was provided as to why the assets were not fully taken into consideration. Further, review of the detailed fixed asset register provided for audit revealed that land on which the NGCDF offices occupy which is one quarter (1/4) of an acre had no title deed and had not been valued.

In the circumstances, the accuracy, ownership and existence of the of property, plant and equipment balance of Kshs.19,652,442 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 – Githunguri 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 a final budget and actual on comparable basis of Kshs.321,096,071 and Kshs.269,654,119 respectively, resulting to an under-funding of Kshs.51,441,952 or 16% of the budget. Similarly, the Fund spent Kshs.163,958,040 against actual receipts of Kshs.269,654,119 resulting to an under-utilization of Kshs.105,696,079 or 39% of the actual receipts.

The under-funding and under-utilization of the planned activities 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 Matter

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources, respectively. Review of the status during audit of the National Government Constituencies Development Fund - Githunguri Constituency in 2024/2025 revealed that the following matters remained unresolved.

	Financial Year	Audit Issue
1	2023/2024	Unsupported Fixed Assets Balance
2	2023/2024	Delay in Implementation of Projects
3	2023/2024	Unutilized Funds

Other Information

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

In connection with my audit on the National Government Constituencies Development Fund - Githunguri Constituency financial statements, my responsibility is to read the

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

1.1 Non-Compliance with Minimum Requirement on Employee Ethnic Balance

Review of the Fund employee records revealed that the dominant ethnic community employed constitutes 100% of the total population of the Fund's nine (9) staff. This was contrary to Section 7(1) and (2) of National Cohesion and Integration Act, 2008 which provides that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff, and no public establishment shall have more than one third of its staff from the same ethnic community.

1.2 Non-Adherence to Regularity and Integrity on Recruitment of Persons Living with Disabilities

Review of the Fund's human resource records revealed a total of nine (9) employees. However, there is no employee living with disability. This was contrary to Section 21(1) of the Persons with Disability Act, 2025 which provides that no employer shall discriminate against a person with disability in job application procedures, hiring, advancements and other terms, conditions, and privileges of employment.

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

2. Unsupported Other Grants and Transfers Actual Expenditure

The statement of financial performance reflects an amount of Kshs.95,706,100 in respect of other grants and transfers actual expenditure as disclosed in Note 14 to the financial statements. Review of project implementation files revealed a project awarded for Kshs.4,662,625 to carry out grading, leveling, backfilling of pavements and parking area, installation of paving slabs and cabro and construction of a drainage system at Ciiko Primary School which was not supported with evidence of the tender

opening and evaluation committees and individual tender evaluation score sheets. This was contrary to Section 78 of Public Procurement and Asset Disposal Act, 2015, Section 7(1) which requires that an Accounting Officer of a procuring entity shall appoint a tender opening committee specifically for the procurement in accordance with the following requirements and such other requirements as may be prescribed (a) the committee shall have at least three members; and (b) at least one of the members shall not be directly involved in the processing or evaluation of the tenders.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 November, 2025


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


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

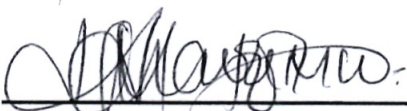
11. Statement of Financial Performance for the Year Ended 30th JUNE 2025

	Note	2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,441,954
Transfers from domestic and foreign partners	7	
Revenue from exchange transactions		
Finance income	8	
Miscellaneous income	9	
Total revenue		179,441,954
Expenses		
Employee costs	10	4,025,123
Committee expenses	11	3,725,900
Use of Goods and Services	12	9,111,849
Other Government Units Actual expenditure	13	55,679,716
Other Grants and Transfers Actual expenditure	14	95,706,100
Depreciation and amortization expense	15	1,307,813
Digital Hubs Expenses Actual expenditure	16	
Total expenses		169,556,501
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	
Impairment loss	18	
Surplus/(Deficit) for the year		9,885,454

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


Chairman NG-CDF
Committee
Name: PETER MAINA
MWANGI


National Sub-County
Accountant
Name: HANNAH KARIUKI
ICPAK M/No: 20511


Fund Account Manager
Name: JANE WAIRIMU
MUCHIRA

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

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


	Note	2024/2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	105,696,079	69,338,462
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	51,441,954	72,315,657
Prepayments	22	-	-
Total Current Assets		157,138,033	141,654,119
Non-Current Assets			
Property, Plant and Equipment	23	3,923,438	5,231,250
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		3,923,438	5,231,250
Total Assets (A)		161,061,471	146,885,369
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	3,740,877	-
Lease Liabilities	28	-	-
Gratuity Provision	29	1,463,361	913,590
Total Current Liabilities		5,204,238	913,590
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		5,204,238	913,590
Net Assets (A-B)		155,857,233	145,971,779
Represented by:			
Revaluation Reserves		155,857,233	145,971,779
Accumulated Surplus			
Total Net Assets		155,857,233	145,971,779

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

The Constituency financial statements set out on pages 2 to 5 approved by NG CDFC on _____ 2025 and signed by:



Chairman NG-CDF
Committee
Name: PETER MAINA
MWANGI



National Sub-County
Accountant
Name: HANNAH KARIUKI

ICPAK M/No: 20511



Fund Account Manager
Name: JANE WAIRIMU
MUCHIRA

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

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
Fund Balance as at 30 th June 2024	41,669,721		41,669,721
Adjustments			
Recognition of Assets	105,215,648		105,215,648
Recognition of Liabilities	913,590		913,590
As at July 1, 2024	145,971,779		145,971,779
Surplus/(Deficit) For the Period	9,885,454		9,885,454
Revaluation Gain/Loss	-	-	-
As at June 30, 2025 (current year)	155,857,233	-	155,857,233

Note:

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

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

	Notes	2024-2025 Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		200,315,657
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		-
Total Receipts		200,315,657
Payments		
Employee costs		3,475,352
Committee expenses		3,725,900
Use of Goods and Services		9,111,849
Other Government Units Certified Works		54,952,635
Other Grants and Transfers		92,692,304
Digital Hubs Expenses		-
Total Payments		163,958,040
Net Cash Flows from/ (used in) Operating Activities	30	36,357,617
Cash flows From Investing Activities		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Net increase/(decrease) in cash & Cash equivalents		36,357,617
Cash Flows from Financing Activities		
Lease Payment		
Net Increase in cash and cash equivalent		36,357,617
Cash and cash equivalents at 1 July	19	69,338,462
Cash and cash equivalents at 30 June	19	105,696,079

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024-2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025		
Revenue							
Transfers From the NGCDF Board	179,441,954	69,338,462	72,315,654	321,096,071	269,654,119	51,441,952	84%
Transfers from domestic and foreign partners	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
Totals	179,441,954	69,338,462	72,315,654	321,096,071	269,654,119	51,441,952	84%
Expenses							
Employee costs	5,205,700	1,630,718	32,000	6,868,418	3,475,352	3,393,066	51%
Committee expenses	7,687,275	408,492	400,000	8,495,767	3,725,900	4,769,867	44%
Use of Goods and Services	3,256,800	6,313,094	1,320,556	10,890,450	9,111,849	1,778,601	84%
Other Government Units Certified Works	96,996,534	23,998,834	43,624,811	164,620,179	54,952,635	109,667,544	33%
Other Grants and Transfers	66,295,644	36,758,072	25,765,000	128,818,716	92,692,304	36,126,412	72%

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024-2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025		
Digital Hubs Expenses	-	-	1,173,290	1,173,290	-	1,173,290	0%
Funds Pending Approval**	-	229,250	-	229,250	-	229,250	0%
Total Expenditure	179,441,953	69,338,460	72,315,657	321,096,071	163,958,040	157,138,031	51%
Surplus for the period							

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

Explanatory Notes.

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

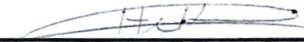
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	157,138,029
Less undisbursed funds receivable from the Board as at 30th JUNE 2025	51,441,952
Cash and Cash Equivalents at the end of the 30th JUNE 2025	105,696,078

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 _____ 2025 and signed by:



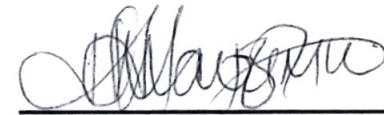
Chairman NG-CDF Committee

Name: PETER MAINA MWANGI



National Sub-County Accountant

Name: HANNAH KARIUKI
ICPAK M/No: 20511



Fund Account Manager

Name: JANE WAIRIMU MUCHIRA

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,205,700	1,630,718	32,000	6,868,418	3,475,352	3,393,066
1.2 Committee allowances	2,304,017	346,194		2,650,211	1,437,472	1,212,739
1.3 Use of goods and services	3,256,800	3,447,794	400,000	7,104,594	5,084,783	2,019,811
Sub-total	10,766,517	5,424,706	432,000	16,623,224	9,997,607	6,625,617
2.0 Monitoring and evaluation				-		-
2.1 Capacity building	3,595,800	1,585,300	920,556	6,101,656	3,900,156	2,201,500
2.2 Committee allowances	1,787,458	62,298	400,000	2,249,756	1,435,338	814,418
2.3 Use of goods and services		300,000		300,000		300,000
Sub-total	5,383,258	1,947,598	1,320,556	8,651,412	5,335,494	3,315,918
3.0 Emergency				-		
3.1 unutilized 2023/2024		664,248		664,248		664,248
3.2 Mukua Secondary School		190,845		190,845	-	190,845
3.3 Mukubu Primary School		557,478		557,478	556,478	1,000
3.4 Ciiko Primary School		475,847		475,847	475,447	400
3.5 Githioro Primary School		2,974,020		2,974,020	2,673,739	300,281

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
3.6 Gatitu Primary School		2,850,103		2,850,103	2,565,098	285,005
3.7 Thuita Primary School		2,934,588		2,934,588	2,934,174	414
3.8 Mitahato Primary School	2,361,078			2,361,078	2,242,024	119,054
3.9 Gathiruini Primary	2,361,078			2,361,078	2,194,632	166,446
3.10 Riamute Primary School	2,361,078			2,361,078	2,242,204	118,874
3.11 Githiga Primary School	2,361,078			2,361,078	2,232,243	128,835
Sub-total	9,444,312	10,647,129	-	20,091,441	18,116,039	1,975,402
4.0 Bursary and Social Security				-		
4.1 Primary Schools				-		-
4.2 Secondary Schools	30,583,723	6,443,640		37,027,363	32,297,016	4,730,347
4.3 Tertiary Institutions	18,333,589	1,064,204		19,397,793	1,025,625	18,372,168
4.4 special needs	3,350,000	288,447		3,638,447	3,421,668	216,779
4.5 Education Support Programmes				-		-
4.6 Social Security				-		-
Sub-total	52,267,312	7,796,291	-	60,063,603	36,744,309	23,319,294
5.0 Environment/Climate Change				-		
5.1 Gataka Primary School	279,540			279,540		279,540
5.2 Gathanji Primary School	279,540			279,540		279,540
5.3 Gathugu Primary School	279,540			279,540		279,540

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
5.4 Gatina Primary School	279,540			279,540		279,540
5.5 Githiga Primary School	279,540			279,540		279,540
5.6 Githunguri Probation Office	1,229,540			1,229,540		1,229,540
5.7 Ikinu Police Station	279,540			279,540		279,540
5.8 Kahunira Secondary School	559,080			559,080		559,080
5.9 Kibichoi Police Station	279,540			279,540		279,540
5.10 Komothai Primary	279,540			279,540		279,540
5.11 Miiri Primary School	279,540			279,540		279,540
5.12 Riamute Primary School	279,540			279,540		279,540
5.13 Gathaiti Primary School		348,529		348,529	313,272	35,257
5.14 Githunguri Primary School		348,529		348,529	313,272	35,257
5.15 Kamondo Primary School		348,529		348,529	313,272	35,257
5.16 Kanyore Primary School-		341,579		341,579	313,272	28,307
5.17 Kiiria Primary School		348,529		348,529	313,272	35,257
5.18 Kigumo Primary School-		348,529		348,529	313,272	35,257
5.19 Miguta Primary School-		348,529		348,529	313,272	35,257
5.20 Ndireti Primary School		348,529		348,529	313,272	35,257
Sub-total	4,584,020	2,781,282	-	7,365,302	2,506,176	4,859,126

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.0 Primary Schools Projects				-		
6.1 Ak Magugu Primary School	3,000,000			3,000,000		3,000,000
6.2 Ciiko Primary School	4,662,625	3,500,000		8,162,625	8,162,000	625
6.3 Gathaithi Primary School	720,000			720,000		720,000
6.4 Gathanji Primary School	720,000			720,000		720,000
6.5 Gathugu Primary School	4,800,000			4,800,000		4,800,000
6.6 Gatitu Primary School	720,000			720,000		720,000
6.7 Githunguri Primary School	5,000,000			5,000,000		5,000,000
6.8 Githunguri Primary School	3,200,000			3,200,000		3,200,000
6.9 Githunguri Primary School	720,000			720,000		720,000
6.10 Githunguri Township Primary School	11,485,000			11,485,000		11,485,000
6.11 Ikinu Primary School	20,648,909	30,135	7,591,930.00	28,270,974	15,711,224	12,559,750
6.12 Kahunira Primary School	720,000			720,000		720,000
6.13 Kamondo Primary School	720,000			720,000		720,000
6.14 Kanjai Primary School	720,000			720,000		720,000
6.15 Kanyore Primary School	3,200,000			3,200,000		3,200,000
6.16 Kanyore Primary School	6,000,000			6,000,000		6,000,000
6.17 Kanyore Primary School	720,000			720,000		720,000

*National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bl) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
6.18 Karia Primary School	3,200,000			3,200,000		3,200,000
6.19 Karia Primary School	6,000,000			6,000,000		6,000,000
6.20 Kigumo Primary	3,200,000			3,200,000		3,200,000
6.21 Komothai Primary	3,200,000			3,200,000		3,200,000
6.22 Matuguta Primary School	720,000			720,000		720,000
6.23 Miguta Primary School	4,800,000			4,800,000		4,800,000
6.24 Mukubu Primary School	720,000			720,000		720,000
6.25 Githiga Primary School		3,000,000		3,000,000	2,999,475	525
6.26 Githunguri township primary school		6,288,800		6,288,800	6,274,415	14,385
6.27 Gathugu primary school		1,241,149		1,241,149	1,096,878	144,271
6.28 Kagama primary school		720,000		720,000	719,575	425
6.29 Kiawairia primary school		2,895,324		2,895,324	2,665,212	230,112
6.30 Matuguta Primary School		372,954	5,527,158	5,900,112	5,896,119	3,993
6.31 Ngewa Primary School		31,425	5,472,760	5,504,185	5,469,292	34,893
6.32 Ngewa primary school		31,943		31,943	-	31,943
6.33 Ngemwa Primary School			7,516,111	7,516,111		7,516,111
6.34 Kihuririo Primary School			7,516,111	7,516,111		7,516,111
6.35 Kagama Primary School			7,516,111	7,516,111		7,516,111
Sub-total	89,596,534	18,111,730	41,140,181	148,848,445	48,862,835	99,985,610

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
7.0 Secondary Schools Projects (List all the Projects)				-		
7.1 Githunguri Technical Secondary School	3,000,000.00			3,000,000		3,000,000
7.2 Karia Secondary School	2,000,000.00			2,000,000		2,000,000
7.3 Ndireti Secondary School	2,400,000.00			2,400,000		2,400,000
7.4 Kanjai Secondary School		3,722,225.00		3,722,225	3,717,324	4,901
7.5 Kiambururu Secondary School			2,484,630	2,484,630	2,372,476	112,154
7.6 Nyaga Secondary School		164,879.00		164,879	-	164,879
Sub-total	7,400,000	3,887,104	2,484,630	13,771,734	6,089,800	7,681,934
8.0 Tertiary institutions Projects				-		
8.1 Githunguri KMTC		2,000,000		2,000,000		2,000,000
Sub-total	-	2,000,000	-	2,000,000	-	2,000,000
9.0 Security Projects				-		
9.1 Kanjuku Police Post		3,558,000		3,558,000	3,557,630	370
9.2 Ikinu Police Station	-	4,425	9,535,730	9,540,155	9,072,856	467,299
9.3 Kibichoi Police Station			9,661,135.00	9,661,135	6,198,625	3,462,510
9.4 Ngeteti Police Post			6,568,135.00	6,568,135	6,254,205	313,930

*National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Blk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
9.5 Karuthi Police Post		3,747,936.00		3,747,936	3,415,384	332,552
9.6 Kiambururu Police Post		2,632,183.00		2,632,183	2,555,837	76,346
Sub-total	-	9,942,544	25,765,000	35,707,544	31,054,537	4,653,007
10.0 Acquisition of assets				-		
10.1 Motor Vehicles		545,000	-	545,000		545,000
10.2 Purchase of furniture and fittings				-		-
10.2 Construction of CDF office				-		-
Sub-total	-	545,000	-	545,000	-	545,000
11.0 Others				-		
11.1 Githunguri NGCDF Office		4,745,826.00	-	4,745,826	4,271,243	474,583
11.2 SPORTS		300,000.00		300,000		300,000
11.3 Githunguri ICT Hub			323,290.00	323,290		323,290
11.4 Githunguri ICT Hub			50,000.00	50,000		50,000
11.5 Githunguri ICT Hub			200,000.00	200,000		200,000
11.6 Githunguri ICT Hub			600,000.00	600,000		600,000
11.7 Strategic Plan		980,000.00	-	980,000	980,000	-
Sub-total	-	6,025,826	1,173,290	7,199,116	5,251,243	1,947,873
Funds pending approval**				-		-
unapproved projects (Transfers from PMC Account - Project		229,250		229,250		229,250

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Savings)						
AiA	-			-		-
Sub-total	-	229,250	-	229,250	-	229,250
Total	179,441,953	69,338,461	72,315,657	321,096,071	163,958,040	157,138,031

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 Githunguri Constituency principal activity is the implementation of NGCDF projects.

2. Statement of Compliance and Basis of Preparation

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

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the International Public Sector Accounting Standards (IPSAS). The NG-CDF Githunguri has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement. The NG-CDF Githunguri has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

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

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

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

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities. <i>Not applicable</i>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. <i>Not applicable</i>
IPSAS 45:	<i>Applicable 1st January 2025</i>

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Property Plant and Equipment	<p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>Not applicable</i></p>
IPSAS 46: Measurement	<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>
IPSAS 47: Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles</p>

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	<p>that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>Not applicable</i></p>
<p>IPSAS 48: Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared 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> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>Not applicable</i></p>

iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

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

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

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

c) Property, plant and equipment

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

exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

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

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

e) Intangible assets

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

Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future

events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

- a) The condition of the asset is based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

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

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6. Transfers from the NGCDF Board

Description	2024-2025
	Kshs
NGCDFB Transfers (Allocation for the FY)	179,441,954
Total	179,441,954

7. Transfers from domestic and foreign partners

Description	2024-2025
	Kshs
Grants	-
Total	-

8. Finance income

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

(Provide a brief explanation for this revenue)

9. Miscellaneous income

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

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10. Employees cost

	<i>2024-2025</i>
	Kshs
NG-CDFC Basic staff salaries	3,081,597
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	721,244
Employer Contributions Compulsory national social security schemes	174,456
Employer Contributions Compulsory Housing levy	46,227
Employer contributions to National Industrial Training Authority	1,600
Other Specify	-
Total	4,025,123

11. Committee Expenses

	<i>2024-2025</i>
	Kshs
Sitting allowance	1,561,900
Other Committee expenses	2,164,000
Total	3,725,900

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12. Use of Goods and services

	<i>2024-2025</i>
	Kshs
Utilities, supplies and services	80,000
Communication, supplies and services	126,889
Domestic travel and subsistence	-
Printing, advertising and information supplies & services	570,800
Office Rent	-
Training expenses	3,564,356
Hospitality supplies and services	640,900
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	1,788,950
Fuel, oil & lubricants	750,000
Bank charges	68,426
Routine maintenance – vehicles and other transport equipment	541,528
Routine maintenance – other assets	-
Strategic plan expenses	980,000
Other operating expenses	-
Total	9,111,849

13. Other Government Units Actual expenditure

Description	<i>2024-2025</i>
	Kshs
Primary Schools Actual expenditure	49,477,468
Secondary Schools Actual expenditure	6,202,248
Tertiary Institutions Actual expenditure	-
Total	55,679,716

14. Other Grants and transfers Actual expenditure

	<i>2024-2025</i>
	Kshs
Bursary – secondary schools	32,297,016
Bursary – tertiary institutions	1,025,625
Bursary – special schools	3,421,668
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	32,329,819
Climate change mitigation projects	2,742,232
Emergency projects Actual expenditure	19,143,914
Roads projects Actual expenditure	-
Others specify	4,745,826
Total	95,706,100

15. Depreciation and Amortization Expenses

Description	<i>2024-2025</i>
	Kshs
Property Plant and Equipment	1,307,813
Intangible Assets	-
Total	1,307,813

16. Digital Hubs Expenses

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

(Provide brief explanation on gains on sale of fixed assets)

18. Impairment Loss

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

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

Name Of Bank and Account No.	Insert current FY	Opening Statement 1 st July 2025
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
Family Bank - Githunguri - 002000033430	84,958,263	41,669,721
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
Equity Bank- Githunguri - 0930285585058	2,999,819	-
<i>Name of Bank, account No. (PMC accounts)</i>	17,737,997	27,668,741
Total	105,696,079	69,338,462
Cash Balances		
Location 1	-	-
Location 2	-	-
<i>Other Locations (Specify)</i>	-	-
Total	-	-

[Provide Cash Count Certificates for Each]

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

20. Receivables from Exchange Transactions

Description	2024 -2025	Opening Statement 1 st July 2025
	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)	-	-

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

i. Ageing Analysis for Receivables

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

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21. Receivables from Non-Exchange Transactions

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Transfers from NGCDFB	51,441,954	72,315,657
Outstanding imprest	-	-
Total	51,441,954	72,315,657

Ageing Analysis for Receivables

Description	Period ended June 2025		Opening Statement 1st July 20XX	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	51,441,954	100%	72,315,657	100%
Between 1- 2 years		0%	-	
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (a+b)	51,441,954		72,315,657	

22. Prepayments

Description	2024 -2025	Opening Statement 1st July 2025
	Kshs	Kshs
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	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate(specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-		6,975,000	-			-	6,975,000
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30th JUNE 2025	-	-	6,975,000	-	-	-	-	6,975,000
Depreciation And Impairment								
Opening Depreciation	-	-	1,743,750	-	-	-	-	1,743,750
Depreciation	-	-	1,307,813	-	-	-	-	1,307,813
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30th JUNE 2025	-	-	3,051,563	-	-	-	-	3,051,563
Net Book Values								
Opening Bal as at 1 st July 2024	-	-	5,231,250	-	-	-	-	5,231,250
As At 30th JUNE 2025	-	-	3,923,438	-	-	-	-	3,923,438

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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).

23 b) Property, Plant and Equipment at Cost

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

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery			-
Motor Vehicles, Including Motorcycles	6,975,000	3,051,563	3,923,437.50
Computers And Related Equipment	-	-	-
Office Equipment, Furniture, And Fittings	-	-	-
Total	6,975,000	3,051,563	3,923,437.50

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

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

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1. Intangible Assets

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

2. Right-of use assets

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As At 1 July 2023(Comparative period)				
Additions	-	-	-	-
As At 30 June 2024 (Comparative Period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2024 (Current FY)				
Accumulated Depreciation	-	-	-	-
As At 1 July 2023 (Comparative period)	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2024 (Comparative period))				
Charge for the period				
As At 30 June 2025 (Current FY)	-	-	-	-
Carrying Amount	-	-	-	-

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As At 30 June 2025 (Current FY)	-	-	-	-
As At 30 June 2025. (Comparative Period)	-	-	-	-

26. Trade and Other Payables

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

27. Third-Party deposits

	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Retention as at start of the period (A)	-	-
Retention held during the period (B)	11,806,663	-
Retention paid during the period (C)	8,065,786	-
Closing Retention D= A+B-C	3,740,877	-

Retentions aging analysis.

	2024/2025	% of the total	Opening statement 1st July 2024	% of the total
Less than 1 year	3,740,877	100%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	3,740,877		-	

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

28. Lease Liabilities

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

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Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Gratuity at the beginning of the period (A)	913,590	
Gratuity held during the period (B)	721,244	913,590
Gratuity paid during the period (C)	171,473	-
Total Gratuity provision D=(A+B-C)	1,463,361	913,590

30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	9,885,454
Adjusted for:	
Depreciation	1,307,813
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	(20,873,703)
Changes in deferred income	-
Changes in Third party deposits	(3,740,877)
Changes in gratuity provision	(549,771)
Changes in payments received in advance	-
Net cash flow from operating activities	36,357,617

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

31. Financial Risk Management

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

i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June (Current FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	51,441,954	51,441,954	-	-
Bank balances	105,696,079	105,696,079	-	-
Total	157,138,033	157,138,033	-	-
As at 30 June (Previous FY)	-	-	-	-
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	72,315,657	72,315,657	-	-
Bank balances	69,338,462	69,338,462	-	-
Total	141,654,119	141,654,119	-	-

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from xxx. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025 (Current FY)				
Trade payables	-	-	3,740,877	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	1,463,361	-
Total	-	-	5,204,238	-
As at 30th June 2024 (Previous FY)				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	913,590	-
Total	-	-	913,590	-

iii) Market risk

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

a) Foreign currency risk

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

b) Interest rate risk

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

Management of interest rate risk

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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

iv) Capital Risk Management

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

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	155,857,233	145,971,779
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	155,857,233	145,971,779
Total Borrowings	-	-
Less: Cash and Bank Balances	(105,696,079)	(69,338,462)
Net Debt/(Excess Cash And Cash Equivalents)	50,161,154	76,633,317
Gearing	-%	-%

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32. Related Party Disclosures

	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	4,816,290	5,177,591
	-	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	200,315,657	183,520,968
Total	205,131,947	188,698,559

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

(c)

Contingent Liabilities

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

35. Capital Commitments

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

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

36. Events after the Reporting Period

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

37. Ultimate And Holding Entity

The Githunguri 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	10,688,082	-	-	10,688,082
Transport equipment	6,975,000	-	-	6,975,000
Office equipment, furniture, and fittings	1,194,360	-	-	1,194,360
ICT Equipment and Other ICT Assets	795,000	-	-	795,000
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	19,652,442	-	-	19,652,442

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

PMC	Bank	Account number	Bank Balance Current FY 2024-2025	Bank Balance Comparative FY 2023-2024
Ciiko Primary School	Equity Bank - Githunguri	0 930284330362	400.00	475,847.00
Ciiko Primary School	Equity Bank - Githunguri	0 930285853109	625.00	-
Gathaithi Primary School,	Equity Bank - Githunguri	0 930284681755	35,257.00	348,529.00
Gathiruini Primary	Equity Bank - Githunguri	0 930286341601	166,446.00	
Gathugu Primary School	Equity Bank - Githunguri	0 930284630704	134,281.00	1,241,149.00
Gatitu Primary School	Family Bank - Githunguri	0 02000043908	276.20	2,850,103.00
Githiga Primary School	Equity Bank - Githunguri	0 930285853067	525.00	-
Githiga Primary School	Equity Bank - Githunguri	0 930286341642	128,835.00	-
Githioro Primary School	Family Bank - Githunguri	0 02000043906	3,280.20	2,974,020.00
Githunguri Primary School	Equity Bank - Githunguri	0 930284681072	35,257.00	348,529.00
Githunguri Township Primary School	Equity Bank - Githunguri	0 930284630090	14,385.00	30,000
Ikinu Police Post	Equity Bank - Githunguri	0 930284682923	467,299.00	4,425.00
Ikinu Primary School	Equity Bank - Githunguri	0 930284630134	11,686,144.00	30,135.00
Kagama Primary School	Equity Bank - Githunguri	0 93028585204	425.00	-
Kamondo Primary School,	Equity Bank - Githunguri	0 930284680841	35,257.00	348,529.00
Kanjai Secondary School	Equity Bank - Githunguri	0 930284630637	4,901.00	3,722,225.00
Kanjuku Police Post	Equity Bank - Githunguri	0 930285853039	370.00	-

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PMC	Bank	Account number	Bank Balance Current FY 2024-2025	Bank Balance Comparative FY 2023-2024
Kanyore Primary School	Equity Bank - Githunguri	0 930284681789	28,307.00	341,579.00
Karuthi Police Post	Equity Bank - Githunguri	0 930284682942	332,552.00	3,747,936.00
Kiairia Primary School,	Equity Bank - Githunguri	0 930284682646	35,257.00	348,529.00
Kiambururu Police Post	Equity Bank - Githunguri	0 930284682837	76,346.00	2,632,183.00
Kiambururu Secondary Ngcdf Pmc Account	Equity Bank - Githunguri	0 930286224810	112,154.00	-
Kiawairia Primary School	Equity Bank - Githunguri	0 930284630563	230,112.00	2,895,324.00
Kibichoi Police Post Ngcdf Pmc Account	Equity Bank - Githunguri	0 930286224773	3,123,710.00	-
Kigumo Primary School	Equity Bank - Githunguri	0 930284681597	35,257.00	348,529.00
Matuguta Primary School	Equity Bank - Githunguri	0 930284630175	3,993.00	372,954.00
Miguta Primary School,	Equity Bank - Githunguri	0 930284682580	35,257.00	348,529.00
Mitaahato Primary School Ngcdf Pmc	Equity Bank - Githunguri	0 930286341686	119,054.00	-
Mukua Secondary School	Equity Bank - Githunguri	0 930284330384	190,845.00	190,845.00
Mukubu Primary School Ngcdf Pmc Account	Equity Bank - Githunguri	0 930284330344	1,000.00	557,478.00
Ndireti Primary	Equity Bank - Githunguri	0 930284682738	35,257.00	348,529.00
Ngeteti Police Post	Equity Bank - Githunguri	0 930286224852	313,930.00	-
Ngewa Primary School	Equity Bank - Githunguri	0 930280956786	31,943.00	31,943.00
Ngewa Primary School	Equity Bank - Githunguri	0 930284630299	34,893.00	31,425.00

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PMC	Bank	Account number	Bank Balance Current FY 2024-2025	Bank Balance Comparative FY 2023-2024
Nyaga Secondary School	Family Bank - Githunguri	0 002000039863	164,879.00	164,879.00
Riamute Primary School Ngcdf Pmc	Equity Bank - Githunguri	0 930286341655	118,874.00	-
Thuita Primary School	Family Bank - Githunguri	0 02000043907	413.60	2,934,588.00
			17,737,997.00	27,668,741.00

Annex 3: Progress On Follow Up of Auditor Recommendations

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

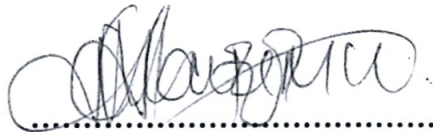
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0 Delay in Implementation of Projects	The projects implementation status report for NG-CDF Githunguri Constituency revealed that Management had planned to implement Projects with a funding allocation of Kshs.85,570,533 in the year under review. The report further indicates that only projects with an allocation of Kshs.70,091 , 733 or 82% were completed, while projects valued at Kshs.15,478,800 or 18% had not started			

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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>or were still on going as at the time of audit in November, 2024. In the circumstances, the public may not benefit from implementation of planned programmes.</p>			
2. Unutilized Funds	<p>Note 19.3 and Annex 3 to the financial statements reflects unutilized funds amounting to Kshs.113,756,125. Available information indicate that the issue of unutilized funds is a recurring situation over the years which has been explained to be due to delayed disbursement of funds from the Board. The delay in disbursement of funds may have impacted</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	negatively on the implementation of approved projects and other programmes.			



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Name
 Fund Account Manager.