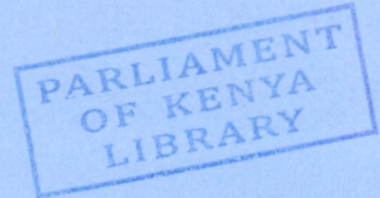


REPUBLIC OF KENYA



REPORT



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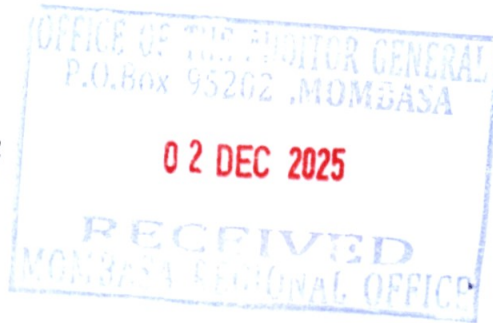
THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – JOMVU
CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2025

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 17 FEB 2026	DAY: TUESDAY
TABLED BY:	DEPUTY MAJORITY LEADER
CLERK-AT THE-TABLE:	FINLAY



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

JOMVU CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

Transitional IPSAS Financial Statements

National Government Constituencies Development Fund (NGCDF)
Jomvu 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
JSS	Junior Secondary School

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 JOMVU 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	Eunice Anubi
2.	National Sub-County Accountant	Brian Mutua
3.	Chairman NGCDFC	Owen Ogonda
4.	Member NGCDFC	Robert Okochi
5.	Member NG CDFC	Rehema Bahaj

(c) Fiduciary Oversight Arrangements

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

Jomvu Sub-County Headquarters & NG-CDF Offices
Mikindani, Next to Kajembe High School
Mombasa KENYA.

(e) NGCDF Jomvu Constituency Contacts

P.O. Box 90646-80100
Telephone: (254) 769536138
E-mail: cdfjovu@ngcdf.go.ke
Website: www.go.ke

(f) NGCDF Jomvu Constituency Bankers

1. Equity Bank of Kenya (Operations Account)
Branch: Changamwe
P.O. Box 90016-80100
2. Equity Bank of Kenya (Deposit account)
Branch: Changamwe
P.O. Box 90016-80100
3. Equity Bank of Kenya (PMC Accounts - various)
Branch: Changamwe
P.O. Box 90016-80100
(List of all PMC attached in Annex 2)





(g) Independent Auditor

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





(h) Principal Legal Adviser

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

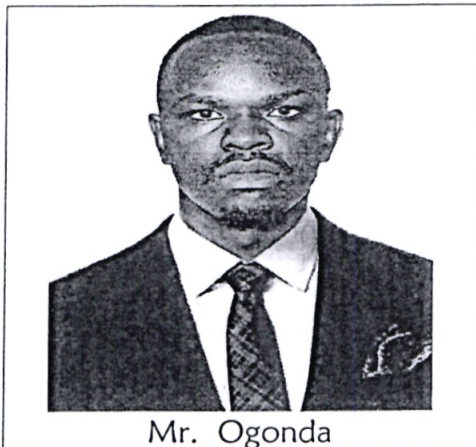
3. NGCDF Committee

Name	Details
 <p>Owen Ogonda</p>	<p><u>Male Youth Representative</u> Date of Birth: 26/04/1997 Highest Academic Qualification: Degree Professional Qualification: Environmentalist Work Experience: Small business entrepreneur Position: NG- CDFC Chairman</p>
 <p>Ganatra Robert Okochi</p>	<p><u>Male Adult Representative</u> Date of Birth: 03/03/1989 Highest Academic Qualification: KCSE Professional Qualification: Businessman Work Experience: Small business entrepreneur Position: NG- CDFC Secretary</p>
 <p>Seif Kalama</p>	<p><u>Male Adult Representative</u> Date of Birth: 22/02/1982 Highest Academic Qualification: KCPE Professional Qualification: Business Work Experience: Security Position: NG- CDFC Member</p>
 <p>Tima Maitha</p>	<p><u>Female Adult Representative</u> Date of Birth: 1960 Highest Academic Qualification: CPE Professional Qualification: Business Work Experience: Retired Public Servant Position: NG- CDFC Member</p>

*National Government Constituencies Development Fund (NGCDF)
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 <p>Rehema Bahaj</p>	<p><u>Female Adult Representative</u> Date of Birth: 02/02/1969 Highest Academic Qualification: CPE Professional Qualification: Business Work Experience: Small business entrepreneur Position: NG- CDFC Member</p>
 <p>Ummi Athman</p>	<p><u>Female Adult Representative</u> Date of Birth: 03/03/1989 Highest Academic Qualification: KCSE Professional Qualification: Business Work Experience: Small business entrepreneur Position: NG- CDFC Member</p>
 <p>Riziki Abdallah Kadzoyo</p>	<p><u>PWDs Representative</u> Date of Birth: 09/09/1994 Highest Academic Qualification: KCSE Professional Qualification: Certificate in Community Health Work Experience: Small business entrepreneur Position: NG- CDFC Member</p>
 <p>Yusuf Jelle</p>	<p><u>Co-Opted Member</u> Date of Birth: 12/02/1988 Highest Academic Qualification: KCSE Professional Qualification: Diploma in Business Management Work Experience: Transport Logistics Supervisor Position: NG- CDFC Member</p>

4. NG-CDFC Chairman's Report



Mr. Ogonda

I am delighted to present, on behalf of the NG-CDF Jomvu Constituency, the financial statement and reports for the period ending June 30, 2025. This report details the revenue and expenditures for the period just completed. This financial statement is a transition from cash-based to accrual based financial reporting.

During the financial year ended 30 June 2025, Jomvu National Government Constituency Development Fund was allocated Kshs 161,497,759 as normal allocation. Out of this amount, a total of Kshs. 128,000,000.00 was received, with an additional Kshs 8,377,512 being undisbursed balances as at 30th June 2024. The total allocation available for use by the constituency within the financial year was Kshs. 353,222,165 which included an opening balance of Kshs. 158,246,894. The constituency utilized Kshs. 163,127,186 which is 46% of the available resources in education infrastructure and bursary programs, and the security sector. Kshs. 190,094,979 unutilized funds at the end of the year includes PMC balances of Kshs. 151,561,669 mainly due to delayed disbursements. At the close of the financial year the Constituency had not yet received Ksh. 33,497,759 from the Board.

Key Achievements

- One of the key achievements during the year was disbursement of bursary funds to students at both secondary school and tertiary levels of study which saw more than Ksh. 75 million disbursed to cater for needy students. This was aimed at student retention in various institutions while also supporting those transitioning for tertiary studies. The committee witnessed the graduation of students from local institutions under the skills acquisition program which targeted empowerment of various groups for employment opportunities in the economy.
- The security docket has been enhanced through construction of perimeter walls at Aldina Police Post and Maganda Police Station. Maganda Police station has been

operationalized after staffing was done and a perimeter wall constructed through NGCDF support. This has led to reduced insecurity in the area.

- Education infrastructure has been improved with completion of perimeter walls and classrooms in various schools. At Miritini World Bank Primary School, classrooms have been completed and are due for hand-over to the school to cater for pupils with special needs hence ensuring inclusivity.

Below are photographs of some of the projects that were completed:



Launch of Bursary for secondary schools



Maganda Police Station – construction of perimeter wall

Emerging issues

The transition to the CBC system of education has remained as an issue affecting planning of infrastructural development in the education sector. Whereas the Ministry of Education has mapped senior secondary schools for different pathways, there is still a gap in the infrastructure required to support effective learning at some of the institutions. The committee aims to

develop the infrastructure such as well-equipped laboratories, sports grounds and specialized classrooms within the schools in line with the Ministry objectives at the sub-county level. The high tax regime and other levies by government have continued to impact prices of commodities making project implementation costly.

The newly introduced electronic government procurement system has taken long to be established which may lead to delayed procurement if not streamlined in time. The system appears promising and we hope that once it is in place, it shall address most of the challenges encountered in procurement.

Challenges & Recommendations/Mitigations

The main implementation challenge encountered during the financial year has been delay in commencement of projects. This was in part due to delay in receiving funds from the Board and partly due to the lengthy procurement process. The committee has effectively liaised with the procurement officer seconded to the sub-county to fast-track the procurement process.

Lack of land ownership documentation has affected implementation in one of the projects. The committee has been in continuous engagement with the project management committee and various administration offices to resolve the land issues for the affected project. It is hoped that once title deeds are issued for all the land parcels in the county disputes regarding land ownership shall not affect project implementation in future.

Despite the few challenges encountered, NGCDF continues to be one of the most preferred devolved funds by the society due to its visibility and accountability which is drawn from its inclusive management style.

I take this opportunity to thank the people who contributed to the success of NG-CDF Jomvu activities during the concluded financial year.

The committee looks forward to improved performance in the next financial year.



.....
**Name: Owen Ogonda
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 Jomvu Constituency 2023-2027 plan are to:

1. Develop adequate infrastructure for education facilities
2. Improve infrastructure for security installations and security personnel
3. Empower and develop youth and special groups to reduce dependency by nurturing talent and sports
4. Mainstream environment conservation in the constituency through organized community groups driven environment programmes
5. Facilitate and employ strategies for proactive building of capacity and capability to identify, respond to and manage disaster risks
6. Increase capacity for management of NG-CDF projects and programmes

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	Develop adequate infrastructure for education facilities	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary's beneficiaries at all levels	- In FY 2024/25 we increased number of classrooms from 268 to 276 at Badi Twalib, Kwa Jomvu, Mreroni and Amani Primary Schools. Football pitch and perimeter walls at Amani, Miritini World Bank and Miritini Primary Schools. - Bursary beneficiaries at all levels were as per the attached schedules

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Security	Improve infrastructure for security installations and security personnel	Construct, improve or furnish administrative offices (DCC's office, ACC's offices, National Government departments, Chief and Assistant Chief's offices and Police stations	Number of physical infrastructure built for security personnel	Number of administrative offices increased from 8 to 9 at Mreroni Assistant Chief's office.
Climate change mitigation activities	Mainstream environment conservation in the constituency through organized community groups driven environment programmes	Facilitate environment conservation initiatives such as construction of gabions, installation of solar lights and energy saving cookers	Number of physical infrastructure built under environment	There were no climate change mitigation activities that were funded during the financial year as the committee sought to establish sustainability of tree planting initiatives before allocating funds to the programmes
Emergency	Facilitate and employ strategies for proactive building of capacity and capability to identify, respond to and manage disaster risks	Mitigation of emergency situations	Number of usable physical infrastructure built	There were no emergency projects funded during the financial year hence funds will be reallocated to other projects.
Digital Hubs	Empower and develop youth and special groups to reduce dependency by nurturing talent and sports	Construct, improve or furnish digital hubs	Number of physical infrastructure built under Digital Hubs	Digital Hub (Option I) identified at Jomvu Kuu Chief's Office

6. Governance Statement

Process of Appointment of Members

The NGCDF committee comprises of 10 members listed below, as outlined in Section 43 of the NG-CDF Act 2015.

- a) the national government official responsible for co-ordination of national government functions;
- b) three men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- c) three women nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- e) the officer of the board seconded to the constituency committee by the board who shall be an *ex officio* member without a vote.
- f) one member co-opted by the board in accordance with regulations made by the board.

The appointment of Jomvu NG-CDF committee members was carried out in line with the National Government Constituencies Fund Act, 2015. The committee was recruited through a selection panel charged with recruiting the members for approval by the National Parliament before appointment and gazettelement by the NG-CDF Board.

The persons appointed are drawn from different groups as follows:

Male Adult	Seif Kalama
Male Adult	Ganatra Robert
Male Youth	Owen Ogonda
Female Adult	Rehema Bahaj
Female Adult	Tima Mwaita
Female Youth	Ummi Athman
Representing Persons with Disability	Riziki Abdalla Mohammed
Co-opted Member by the Board	Yusuf Jelle

Date of Gazettelement of Members

The current NGCDFC members were gazetted on 29th November 2022 vide gazette notice Vol CXXIV - No. 254 and their first meeting was held on 4th December, 2022 as convened by the national government official, in line with the provisions of the NGCDF Act.

Tenure of Office

The term of office for members of the NG-CDF committee is 2 years and is renewable but shall expire upon the appointment of a new Constituency Committee as provided for in the Act, or as the Board may approve.

Induction and Trainings

During the financial year 2024/25 there was joint training for PMC and committee members held at Jambo Village Hotel in June 2025. The committee had been previously inducted in 2022/23 after gazettelement. These trainings equipped and refreshed them with skills and values necessary in carrying out their responsibilities effectively.

Roles and functions of the committee

The NGCDF Committee is charged with the roles indicated below among others:

1. Build the capacity of Project Management Committees and sensitize the Community on the operations of the Fund
2. Consider all project proposals while ensuring that all projects proposed and approved for funding meets the requirements of the Act.
3. Prepare a detailed budget proposal, procurement and work plans
4. Consult with relevant government departments to ensure that cost estimates for the projects are realistic
5. Monitor the implementation of projects as per the Monitoring and Evaluation framework
6. Receive and address complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
7. Ensure labelling of projects as per guidelines issued by the Board;
8. Recruit staff as per the NG-CDF Act.

Number of meetings

The NG-CDF Committee held 12 NG-CDFC meetings and 5 sub-committee meetings within the financial Year 2024/2025 as outlined below. This is within the provisions of the Act which stipulates that the committee shall have a maximum of twenty-four meetings a year but not less than twelve including sub-committee meetings.

Name	Category	Ward	No of meetings	No. of sub-committees
Seif Kalama	Male Adult	Miritini	12 meetings	Bursary – 3 meetings
Ganatra Robert	Male Adult	Mikindani	12 meetings	
Owen Ogonda	Male Youth	Mikindani	12 meetings	
Rehema Bahaj	Female Adult	Jomvu Kuu	12 meetings	Bursary – 3 meetings
Tima Mwaita	Female Adult	Mikindani	12 meetings	Complaints – 2 meetings
Ummi Athman	Female Youth	Jomvu Kuu	12 meetings	Complaints – 2 meetings
Riziki Abdallah	PWD	Jomvu Kuu	12 meetings	Bursary – 3 meetings
Yusuf M. Jelle	Co-opted Member	Miritini	12 meetings	Complaints – 2 meetings

Disclosure/Policy on Conflict of Interest

The first item on the agenda of each meeting gives an opportunity for members to disclose if they have conflict of interest. No member indicated conflict of interest in meetings they attended.

Remuneration

The Committee members are not paid a monthly salary. However, they are entitled to Kshs. 5,000 allowance per sitting/activity and the Chairman to Kshs. 7,000.

Removal of the NGCDF Committee Member

A member may be removed from the committee by way of the provisions of the NG-CDF Act on grounds such as:

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

The decision for removal is made through a resolution of at least five members of the NG-CDF committee and the member to be removed is given a fair hearing before removal.

Succession Plan

A vacancy arising as a result of the removal or end of tenure of a member of the Constituency committee shall be filled in the manner set out in Section 43 of the NGCDF Act, and minutes of the meeting shall indicate the fact of the removal or appointment of members.

Ethics and Conduct

Values/Principles are communicated to members to guide ethical behavior and gain public trust. These values include:

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

Risk Management

This is carried out for the following purposes:

1. To ensure compliance with laws touching on risk management
2. To ensure effective, efficient and economical provision of services by the Fund
3. Adoption of best practices

Jomvu NG-CDF participated in the process of risk identification, analysis, evaluation and identifying methods to be used in treatment/mitigation of the risks. The committee ensures that all risks are monitored regularly through the risk management platform.

7. Management Discussion and Analysis

Establishment and Management of the Fund

Section 4 of the NG-CDF Act states that: There is established a fund to be known as the National Government Constituencies Development Fund which shall—(a) be a National Government Fund consisting of monies of an amount of not less than 2.5% (two and half per centum) of all the national government's share of revenue as divided by the annual Division of Revenue Act enacted pursuant to Article 218 of the Constitution;

The Fund Account Manager shall hold the authority to incur expenditure of the funds at the constituency account. Further, projects under this Act shall only be in respect of works and services falling within the exclusive functions of the national government as provided in the Constitution. The administration of the fund is done through the Constituency Committee.

NG-CDF Allocation

Pursuant to Section 34 of the NG-CDF Act, NG- CDF Jomvu Constituency has been allocated funds since its inception in 2013 to date. The constituency has been allocated Kshs.

725,122,608.33 between FY 2020/2021 and 2024/2025 as shown in the table below:

Financial year	Allocation
2020/21	137,367,879.31
2021/22	137,088,879.00
2022/23	131,342,462.00
2023/24	157,825,629.00
2024/25	161,497,759.02
Total	725,122,608.33

Jomvu NG-CDF committee has over the past five years through public participation identified various projects for funding in line with the NG-CDF Act and Regulations. The projects funded are spread out in various sectors including: Education, Security, Climate Change Mitigation, Digital Hubs and Administrative Costs.

Some of the milestones achieved through the funds availed to Jomvu Constituency are as follows:

Education Infrastructure

The Education Sector has gained immensely from the NG-CDF kitty through various projects done in the schools to cater for the population. These include new Secondary and Primary

Schools fully funded by Jomvu NG-CDF namely: Badi Twalib High School, Kwashee High School, Mwamlai High School, Maganda Primary School and Kibarani Primary School.

Other projects that have been carried out in existing schools include: Construction of additional classrooms, perimeter walls and administration blocks, Purchase of new school lockers and chairs for the growing population in schools, Renovation of offices, classrooms and toilets as the need arose.

The committee has identified the establishment of Jomvu TTI for funding with the aim of empowering youths and other community groups through acquisition of skills at the institution which shall be based within the Constituency.

Bursary and Social Security Services

Jomvu NG-CDFC has endeavoured to ensure that pupils from the constituency access education without interruption hence completing their courses. 75 top primary students are beneficiaries of the full sponsorship program hence improving on the transition rate to secondary education and boosting performance at primary school level. Over the years, at least 4,000 students from secondary schools have benefited from the kitty.

In addition to bursaries issued to needy students at various levels of learning, the committee also funded vulnerable people from the Constituency for medical cover under the National Hospital Insurance Fund benefitting 1,660 families.

Security

Through the NG-CDF kitty the residents are able to benefit from security projects within the constituency. The committee has overseen the construction and equipping of Miritini ACC's Office, Aldina Police Post under Jomvu Police Station, Maganda Police Station, Birikani Chief's office, Miritini Assistant Chief's Office at Vikobani and Jomvu Kuu Chief's office. This has seen improvement in working conditions for officers and enhanced service delivery to residents of the three locations. In the pipeline are two assistant chief's offices for Mreroni and Chamunyu sub-locations. Maganda Police Station has also been fenced which has seen an improvement in security within Miritini Ward and its environs.

Some of the challenges experienced over the years by the committee include the following:

Lack of land to undertake new projects has been the greatest challenge in the Constituency. Available land is privately owned while land owned by the County

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Government is already planned for. The committee has therefore resolved to carry out construction of storeyed buildings on available land as a mitigation of this challenge. Delay in disbursement of funds had previously led to a backlog in project implementation. This was resolved through resolution of pending issues in liaison with Board officers.

Delay in implementation of projects due to lack of key personnel such as the works officer and procurement personnel which greatly contributed to the backlog in project implementation. The constituency shares a procurement officer based at the neighboring Changamwe constituency.

More recently there has been delay by contractors in completing projects as they cite rising inflation rates hence increased cost of materials.

Hostilities in some regions due to their politicized nature had led to vandalism of projects. In recent years, hostilities have greatly reduced as transparency on utilization of the fund has been embraced through constant engagement with the public.



.....

Name

Fund Account Manager

8. Environmental and Sustainability Reporting

Jomvu NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on social equity covering Education & Training, Security Sector Support, Climate Change Mitigation, and Youth empowerment. The NG-CDF makes special provisions for Kenyans with various disabilities and previously marginalized communities within programs offered.

1. Sustainability strategy and profile

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

- a. **Education and Training:** Jomvu 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 operations have 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

Protection of the environment in which we live and operate is one of the policies that guide Jomvu NG-CDF. Prioritizing environment conservation interventions in development initiatives is an important aspect in the way we carry out our operations. Jomvu NG-CDF implemented initiatives to manage and reduce the impact on the environment as follows:

- All sanitary and laboratory facilities constructed have waste management well catered for through incorporation of septic tanks and soak pits as part of the project or connection to the existing waste disposal and management system. The latter was applied for Miritini World Bank special needs classrooms.
- The committee intended to support students in various schools to carry out climate change mitigation activities during the financial year. However, this was not realized due to lack of a sustainability program. Going forward, the committee seeks to engage local schools in the environment program through the 4K and Scouting clubs which have been revived. This shall be done once in an academic year through observation of Mazingira Day.
- Sensitization of youth on the impact of drugs was carried out during their graduation ceremony in February after bodaboda riders were trained through the NG-CDF bursary program.
- Creation of awareness on environmental conservation practices and impact of drugs is done annually during training of members, staff and PMCs
- Construction of perimeter walls for Maganda Police Station and Aldina Police Post supported by NG-CDF shall ensure that public land is not encroached upon by the residents.

3. Employee welfare

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

Jomvu 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 honouring all contracts and settling payments promptly.

Jomvu 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 honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests.

5. Community Engagements-

Jomvu 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

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


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

The 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.

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



.....
Name: Eunice Anubi
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-Jomvu 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-Jomvu 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 in charge of the NGCDF- Jomvu Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

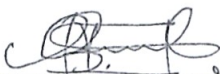
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The Accounting Officer in charge of the NGCDF Jomvu Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds 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-Jomvu Constituency financial statements were approved and signed by the Accounting Officer on 19.11.2025.



.....
Name: Owen Ogonda
Chairman – NGCDF Committee



.....
Name: Eunice Anubi
Fund Account Manager

REPUBLIC OF KENYA



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - JOMVU 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 - Jomvu Constituency set out on pages 1 to 64, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets,

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Jomvu Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the National Government Constituencies Development 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

Inaccurate Statement of Changes in Net Assets

The statement of changes in net assets reflects Kshs.184,963,368 in respect of net assets as at 30 June, 2025. The balance includes revaluation reserve of Kshs.189,790,427 and accumulated surplus/deficit of Kshs.(4,827,059). However, the opening balance of revaluation reserve includes surplus under cash of Kshs.34,479,506 erroneously reported under the item instead of accumulated surplus/deficit. Further, adjustments to recognize assets and liabilities were erroneously done under revaluation reserve instead of accumulated surplus/deficit.

In the circumstances, the accuracy of the revaluation reserve balance of Kshs.189,790,427 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 - Jomvu Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final budgeted receipts and actual amounts on comparable basis of Kshs.353,222,165 and Kshs.294,624,406 respectively, resulting in under realization of revenue of Kshs.58,597,759 or 17% of the budget. Similarly, Management utilized

Kshs.163,127,186 out of total receipts of Kshs.294,624,406 resulting in under absorption of Kshs.131,497,220 or 45% of actual receipts.

The under-funding and under absorption affected implementation of planned activities and impacted negatively on services delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Review of the status during the audit of the Fund in 2024/2025 revealed that the following six (6) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Unsupported Project Management Committee (PMC) bank balances
2	2023/2024	Unexplained and undisclosed variances
3	2023/2024	Unsupported expenditure
4	2023/2024	Unutilized funds
5	2023/2024	Transfers to secondary schools – delayed project implementation
6.	2023/2024	Delayed project – Mikindani Youth Resource Centre

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Lawfulness and Effectiveness in 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. Delayed Project Implementation

Review of the approved project code list for the year under review revealed that the Fund transferred Kshs.3,500,000 to a Project Management Committee (PMC) bank account on 29 June, 2024 for the construction of Chamunyu Assistant Chief's Office which was to commence in June 2024. However, as at the time of audit in May 2025 the project had not started and the project is yet to be initiated eleven (11) months after transfer of funds. Further, six (6) development projects were to be implemented during the year at a cost of Kshs.76,800,000. However, as at the time of audit on 9 May, 2025 none of the projects had been initiated.

In the circumstances, value for money on the committed funds on approved projects could not be confirmed.

2. Incomplete Asset Register

The statement of financial position and Note 23 to the financial statements reflects property, plant and equipment balance of Kshs.470,750. However, review of the asset register revealed that critical information was missing which includes depreciation rate, annual depreciation amount, net book value, responsible officer, asset condition and location. This is contrary to Regulation 143 (1) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer should be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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 the Management Committee

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.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


3 December, 2025

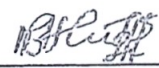
*National Government Constituencies Development Fund (NGCDF)
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11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	2024-2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	161,497,759
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	4,000
Total revenue		161,501,759
Expenses		
Employee costs	10	4,579,243
Committee expenses	11	3,156,961
Use of Goods and Services	12	4,462,584
Other Government Units Actual expenditure	13	66,879,425
Other Grants and Transfers Actual expenditure	14	87,183,356
Depreciation and amortization expense	15	67,250
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		166,328,818
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		(4,827,059)

The Constituency financial statements were approved by the NGCDFC on 19.11.2025 and signed by:


Chairman NG-CDF
Committee
Name: Owen Ogonda


National Sub-County
Accountant
Name: Brian Mutua
ICPAK M/No: 16950


Fund Account Manager
Name: Eunice Anubi

National Government Constituencies Development Fund (NGCDF)
Jomvu 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 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	131,497,220	158,242,894
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	58,597,759	33,477,512
Prepayments	22	196,213	-
Total Current Assets		190,291,192	191,720,406
Non-Current Assets			
Property, Plant and Equipment	23	470,750	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		470,750	-
Total Assets (A)		190,761,942	191,720,406
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	4,117,307	1,069,790
Lease Liabilities	28	-	-
Gratuity Provision	29	1,681,269	860,191
Total Current Liabilities		5,798,576	1,929,981
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		5,798,576	1,929,981
Net Assets (A-B)		184,963,366	189,790,425


National Government Constituencies Development Fund (NGCDF)
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Represented by:			
Revaluation Reserves		189,790,427	189,790,427
Accumulated Surplus		(4,827,059)	-
Total Net Assets		184,963,368	189,790,427

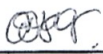
The Constituency financial statements set out on pages 1 to 16 approved by NG CDFC on 19.11.2025 and signed by:



**Chairman NG-CDF
 Committee**
Name: Owen Ogonda



**National Sub-County
 Accountant**
Name: Brian Mutua
ICPAK M/No: 16950



Fund Account Manager
Name: Eunice Anubi

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	61,740,789	-	61,740,789
Adjustments		-	
Recognition of Assets	129,119,428	-	129,119,428
Recognition of Liabilities	1,069,790	-	1,069,790
As at July 1, 2024	189,790,427	-	189,790,427
Surplus/(Deficit) For the Period		(4,827,059)	(4,827,059)
Revaluation Gain/Loss	-	-	-
As at June 30, 2025 (current year)	189,790,427	(4,827,059)	184,963,368

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.

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		136,377,512
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		4,000
Total Receipts		136,381,512
Payments		
Employee costs		3,758,165
Committee expenses		3,156,961
Use of Goods and Services		4,658,797
Other Government Units Certified Works		64,349,468
Other Grants and Transfers		86,665,795
Digital Hubs Expenses		-
Total Payments		162,589,186
Net Cash Flows from/ (used in) Operating Activities	30	(26,207,674)
Cash flows From Investing Activities		
Purchase of PPE		538,000
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		538,000
Net increase/(decrease) in cash & Cash equivalents		(26,745,674)
Cash Flows from Financing Activities		
Lease Payment		-

National Government Constituencies Development Fund (NGCDF)
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Net Cash Flows from Financing Activities		(26,745,674)
Cash and cash equivalents at 1 July	19	158,242,894
Cash and cash equivalents at 30 June	19	131,497,220

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

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	161,497,759	158,242,894	33,477,512	353,218,165	294,620,406	58,597,759	83
Transfers from domestic and foreign partners	-	-	-	-	-	-	0
Finance income	-	-	-	-	-	-	0
Miscellaneous income	-	4,000	-	4,000	4,000	-	
Totals	161,497,759	158,246,894	33,477,512	353,222,165	294,624,406	58,597,759	83
Expenses							
Employee costs	4,928,108	778,532	-	5,706,640	3,758,165	1,948,475	66
Committee expenses	3,004,000	735,496	-	3,739,496	3,156,961	582,535	84
Use of Goods and Services	6,053,772	4,006,304	1,000,900	11,060,976	4,658,797	6,402,179	42
Other Government Units Certified Works	67,712,000	106,922,525	32,476,612	207,111,137	64,349,468	142,761,669	31
Other Grants and Transfers	70,999,879	35,293,619	-	106,293,498	86,665,795	19,627,703	82
Digital Hubs Expenses	8,800,000	1,676	-	8,801,676	-	8,801,676	0

National Government Constituencies Development Fund (NGCDF)
 Jomvu 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		
Acquisition of Assets	-	2,207,152	-	2,207,152	538,000		24
Funds Pending Approval**	-	8,301,590	-	8,301,590	-	8,301,590	0
Total Expenditure	161,497,759	158,246,894	33,477,512	353,222,165	163,127,186	190,094,979	46
Surplus for the period	-	-	-	-	131,497,220	(131,497,220)	

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

Explanatory Notes.

(a) Revenue

The budget utilization difference of Kshs. 58,601,759 comprises of funds not disbursed from the NG-CDF Board for the current year and the previous financial year as well as AIA of Kshs. 4,000 generated during the financial year.

(b) Reasons for underutilization

- i. Unspent funds under Employee Costs relate to gratuity provision for the year and previous periods that shall be paid once the contract obligations are met.*
- ii. Part of the unspent funds under committee allowances had previously been allocated for Constituency Oversight Committee use which has since been disbanded and shall be reallocated in the following financial year.*
- iii. Part of the funding under Use of Goods and Services is intended for capacity building activities which were not carried out due in part to delay in gazettelement of the committee and exigencies of duty. The funds shall be utilized the next financial year.*

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- iv. *Underutilization on Other Government Units certified works relates to ongoing project funds on PMC accounts which shall be expensed upon certification during the subsequent financial year. Part of the funds relate to project savings to be reallocated.*
- v. *Other Grants & Transfers includes allocation to Emergency Reserve which had not been spent by closure of financial year. here were no emergencies during the financial year, hence the funds are due for reallocation to other programmes.*
- vi. *Funds relating to digital hub project were unutilized as project implementation had not started by close of the financial year. It shall be implemented in the next financial year.*
- vii. *Funds under acquisition of assets refer to savings from construction of offices which shall be reallocated in the next financial year.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	190,094,979
Less undisbursed funds receivable from the Board as at 30 th June 2025	58,597,759
Cash and Cash Equivalents at the end of the 30 th June 2025	131,497,220

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 19th 11, 2025 and signed by:



Fund Account Manager
Name: Eunice Anubi



National Sub-County Accountant
Name: Brian Mutua
ICPAK M/No: 16950



Chairman NG-CDF Committee
Name: Owen Ogonda

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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	4,928,108	778,532	-	5,706,640	3,758,165	1,948,475
1.2 Committee allowances	1,396,000	629,513	-	2,025,513	498,000	1,527,513
1.3 Use of goods and services	2,855,272	1,890,621	1,000,900	5,746,793	4,185,429	1,561,364
Sub-total	9,179,380	3,298,666	1,000,900	13,478,946	8,441,594	5,037,352
2.0 Monitoring and evaluation						
2.1 Compensation of employees	4,928,108	778,532	-	5,706,640	3,758,165	1,948,475
2.2 Committee allowances	1,396,000	629,513	-	2,025,513	498,000	1,527,513
2.3 Use of goods and services	2,855,272	1,890,621	1,000,900	5,746,793	4,185,429	1,561,364
Sub-total	9,179,380	3,298,666	1,000,900	13,478,946	8,441,594	5,037,352
3.0 Constituency Oversight Committee						
3.1 Constituency Oversight Committee Allowance	-	330,000	-	330,000	-	330,000
3.2 Transport Allowance	-	180,000	-	180,000	-	180,000
3.3 Daily Subsistence Allowance	-	329,500	-	329,500	-	329,500
Sub-total	-	839,500	-	839,500	-	839,500

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
4.0 Emergency						
4.1 Primary Schools						
4.2 Secondary schools						
4.3 Tertiary institutions						
4.4 Security (unutilized)	8,499,879	-	-	8,499,879	-	8,499,879
Sub-total	8,499,879	-	-	8,499,879	-	8,499,879
5.0 Bursary and Social Security						
5.1 Primary Schools	-	-	-	-	-	-
5.2 Secondary Schools	36,500,000	646,000	-	37,146,000	36,384,000	762,000
5.3 Tertiary Institutions	22,000,000	18,072,500	-	40,072,500	39,694,000	378,500
5.4 Universities	-	-	-	-	-	-
5.5 Social Security	-	-	-	-	-	-
Sub-total	58,500,000	18,718,500	-	77,218,500	76,078,000	1,140,500
6.0 Sports						
6.1 Constituency Sports Tournament	-	370	-	370	-	370
Sub-total	-	370	-	370	-	370
7.0 Climate Change Mitigation						
7.1 Gabions	-	227,586	-	227,586	-	227,586

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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	Kshs
7.2 Mikindani Youth Resource Centre	-	1,000,000	-	1,000,000	-	1,000,000
Sub-total	-	1,227,586	-	1,227,586	-	1,227,586
8.0 Primary Schools Projects (List all the Projects)						
81. Badi Twalib Primary School Toilets Project Account	-	168,341	-	168,341	128,101	40,240
8.2 Kibarani Primary School Classrooms PMC	-	1,462	-	1,462	1,462	-
8.3 Miritini Primary School Classrooms	-	465,033	-	465,033	434,998	30,035
8.4 Mreroni Primary School Classrooms	-	5,553,820	-	5,553,820	2,535,620	3,018,200
8.5 Badi Twalib Primary School Classrooms	-	4,127,905	-	4,127,905	1,655,375	2,472,530
8.6 Kwashee Primary School Classrooms Project	-	343,850	-	343,850	336,078	7,772
8.7 Kibarani Primary School Perimeter Wall	-	6,200,000	-	6,200,000	6,200,000	-
8.8 Miritini Junior Secondary School	-	6,450,000	-	6,450,000	2,855,931	3,594,069
8.9 Maganda Primary School Perimeter Wall	-	8,800,000	-	8,800,000	8,367,150	432,850
8.10 Miritini World Bank Junior Secondary Classrooms	-	5,651,883	-	5,651,883	5,266,498	385,385

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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
8.11 Miritini World Bank Primary Special Classrooms	3,712,000	9,900,000	-	13,612,000	11,186,465	2,425,535
8.12 St. Marys Bangladesh Primary School Project	-	62,608	-	62,608	-	62,608
8.13 Amani Primary School	25,000,000	-	-	25,000,000	-	25,000,000
8.14 Miritini Primary School	15,000,000	-	-	15,000,000	-	15,000,000
8.15 Miritini World Bank Primary Perimeter Wall	12,000,000	-	-	12,000,000	-	12,000,000
8.16 Badi Twalib Primary School Renovation	-	5,561,829	-	5,561,829	-	5,561,829
8.17 Badi Twalib Primary School Septic	-	4,019,093	-	4,019,093	-	4,019,093
8.18 Badi Twalib Primary School 2 classrooms	-	6,185,000	-	6,185,000	-	6,185,000
8.19 Amani Primary School 2 Classrooms	-	411,850	5,881,612	6,293,462	-	6,293,462
8.20 Kwa Jomvu Primary School 2 Classrooms	-	6,200,000	-	6,200,000	-	6,200,000
8.21 Mreroni Primary School 2 Classrooms	-	5,250,000	935,000	6,185,000	-	6,185,000
8.22 Owino Uhuru Primary School	-	-	12,550,000	12,550,000	-	12,550,000
Sub-total	55,712,000	75,352,673	19,366,612	150,431,285	38,967,678	111,463,607

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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			
9.0 Secondary Schools Projects (List all the Projects)						
9.1 Badi Twalib High School Classrooms	-	264,257	-	264,257	264,257	-
9.2 Jomvu Girls High School	-	237,768	-	237,768	237,768	-
9.3 Kwashee High School Classrooms	-	228,522	-	228,522	228,522	-
9.4 Miritini Secondary School	-	527,621	-	527,621	527,621	-
9.5 Mreroni Secondary School	-	654,180	-	654,180	654,180	-
9.6 Mwamlai Secondary School - PMC	-	556,546	-	556,546	556,546	-
9.7 Mwamlai High School Classrooms PMC	-	3,836,458	-	3,836,458	1,004,898	2,831,560
9.8 Miritini Complex High School	-	553,632	-	553,632	553,632	-
9.9 Badi Twalib High School Laboratory	-	6,770,295	-	6,770,295	6,678,303	91,992
9.10 Kwashee High School Laboratory	-	4,744,573	-	4,744,573	4,744,573	-
9.11 Jomvu Girls High School Kitchen	-	2,596,000	560,000	3,156,000	2,986,858	169,142
9.12 Mwamlai Secondary School Perimeter Wall	-	10,600,000	-	10,600,000	9,968,150	631,850
9.13 Mombasa West High Sch	-	-	12,550,000	12,550,000	-	12,550,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
9.14 Kajembe High School	12,000,000	-	-	12,000,000	-	12,000,000
Sub-total	12,000,000	31,569,853	13,110,000	56,679,853	28,405,308	28,274,544
10.0 Tertiary institutions Projects (List all the Projects)						
10.1	-	-	-	-	-	-
10.2	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
11.0 Security Projects						
11.1 Birikani Chief's Office	-	725,163	-	725,163	65,188	659,975
11.2 Chamunyu Assistant Chief's Office	-	3,500,000	-	3,500,000	-	3,500,000
11.3 Aldina Police Post Perimeter Wall	-	3,952,000	-	3,952,000	3,757,787	194,214
11.4 Maganda Police Station Perimeter Wall Project	-	7,170,000	-	7,170,000	6,764,821	405,179
11.5 Mreroni Assistant Chief's Office	4,000,000	-	-	4,000,000	-	4,000,000
Sub-total	4,000,000	15,347,163	-	19,347,163	10,587,795	8,759,368
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-

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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
12.2 Construction of CDF office	1,926,423	-	1,926,423	-	1,926,423	1,926,423
12.3 Purchase of furniture and equipment	280,729	-	280,729	280,729	-	280,729
12.4 Purchase of computers	-	-	-	-	-	-
12.5 Purchase of land	-	-	-	-	-	-
Sub-total	2,207,152	-	2,207,152	280,729	1,926,423	2,207,152
13.0 Digital Hubs						
13.1 Jomvu Kuu Digital Hub	8,800,000	-	-	8,800,000	-	8,800,000
Sub total	8,800,000	-	-	8,800,000	-	8,800,000
14.0 Others						
14.1 Strategic Plan	-	1,676	-	1,676	-	1,676
14.2	-	-	-	-	-	-
Sub total	-	1,676	-	1,676	-	1,676
15.0 Funds pending approval**						
15.1 Unapproved projects	-	7,876,590	-	7,876,590	-	7,876,590
15.2 AIA	-	425,000	-	425,000	-	425,000
Sub-total	-	8,301,590	-	8,301,590	-	8,301,590
Total	161,497,759	158,246,894	33,477,512	353,222,165	166,150,704	187,071,460

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

17. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Jomvu Constituency principal activity is funding of grassroots development of community based projects in various sectors including Education, Security, Climate Change mitigation and ICT (Digital Hubs).

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

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

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

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<p>IPSAS 45: Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>The IPSAS will be adopted effective 1st July 2025</i></p>
<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>The IPSAS is applicable effective 1st July 2025</i></p>
<p>IPSAS 47: Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue</p>

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	<p>under one standard. The objective of the standard is to establish the principles that an 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>This IPSAS is applicable 1st July 2026</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>This IPSAS is not applicable to the constituency this FY</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>This IPSAS not applicable at the Constituency</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>This IPSAS not applicable at the Constituency</i></p>

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iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

The original budget was approved by Parliament on 5th March 2024 for the period 1st July 2024 to 30th June 2025 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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

c) Property, plant and equipment

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

d) Leases

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

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

e) Intangible assets

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

f) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Constituency's financial statements.*

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

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)	161,497,759
Total	161,497,759

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

Description	2024-2025
	Kshs
Rental Income	-
Income from sale of tenders	-
Hire of plant/equipment/facilities	4,000
Other Income Not Classified Elsewhere <i>(specify)</i>	-
Total	4,000

10. Employees cost

Description	2024-2025
	Kshs
NG-CDFC Basic staff salaries	2,864,261
Personal allowances paid as part of salary	-
House Allowance	432,000
Transport Allowance	264,000
Leave allowance	-
Gratuity to contractual employees	821,078
Employer Contributions Compulsory national social security schemes	155,652
Employer Contributions Compulsory Housing levy	42,252
Employer contributions to National Industrial Training Authority	-
Other Specify	-
Total	4,579,243

11. Committee Expenses

Description	2024-2025
	Kshs
Sitting allowance	1,890,000
Other Committee expenses	1,266,961
Total	3,156,961

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12. Use of Goods and services

Description	2024-2025
	Kshs
Utilities, supplies and services	33,720
Communication, supplies and services	149,500
Domestic travel and subsistence	1,609,500
Printing, advertising and information supplies & services	667,035
Office Rent	-
Training expenses	568,900
Hospitality supplies and services	355,790
Insurance costs	79,240
Specialized materials and services	-
Office and general supplies and services	274,156
Fuel, oil & lubricants	183,692
Bank charges	10,973
Routine maintenance – vehicles and other transport equipment	405,500
Routine maintenance – other assets	124,578
Strategic plan expenses	-
Other operating expenses	-
Total	4,462,584

13. Other Government Units Actual expenditure

Description	2024-2025
	Kshs
Primary Schools Actual expenditure	40,704,069
Secondary Schools Actual expenditure	26,175,356
Tertiary Institutions Actual expenditure	-
Total	66,879,425

14. Other Grants and transfers Actual expenditure

Description	2024-2025
	Kshs
Bursary – secondary schools	36,384,000
Bursary – tertiary institutions	39,694,000
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	11,105,356
Climate change mitigation projects	-
Emergency projects Actual expenditure	-
Roads projects Actual expenditure	-
Others specify	-
Total	87,183,356

15. Depreciation and Amortization Expenses

Description	2024-2025
	Kshs
Property Plant and Equipment	67,250
Intangible Assets	-
Total	67,250

16. Digital Hubs Expenses

Description	2024-2025
	Kshs
Construction/ Renovation/ Actual expenditure	-
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (<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.	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, A/C no. 1200261736417 (Operations account)</i>	39,618,433	62,600,978
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Equity Bank, A/C no. 1200285429830 (Deposit account)</i>	1,681,268	-
<i>Equity Bank, account No. (PMC accounts)</i>	90,197,518	95,641,916
Total	131,497,220	158,242,894
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations <i>(Specify)</i>	-	-
Total	-	-
<i>[Provided Cash Count Certificates for Each]</i>		

(Attached a list of all reconciled PMC bank balances as at the end of June 2025 in Annex 2)

20. Receivables from Exchange Transactions

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

(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 2024	
	Kshs		Kshs	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	0%	-	0%
Between 1- 2 years	-	0%	-	0%
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (a+b)	-	0%	-	0%

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21. Receivables from Non-Exchange Transactions

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	58,597,759		33,477,512	
Outstanding imprest	-		-	
Total	58,597,759		33,477,512	
Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1-2 years	58,597,759	100%	33,477,512	100%
Over 3 years	-	%	-	%
Total	58,597,759	100%	33,477,512	100%

22. Prepayments

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Prepaid Rent	-		-	
Prepaid Insurance	196,213		-	
Prepaid Electricity Costs	-		-	
Other Prepayments (<i>Specify</i>)	-		-	
Total	196,213		-	

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	-	-	-	-	-	-	-	-
Additions	-	-	-	538,000	-	-	-	538,000
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	-	538,000	-	-	-	538,000
Depreciation And Impairment								
Opening Depreciation	-	-	-	-	-	-	-	-
Depreciation	-	-	-	67,250	-	-	-	67,250
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	-	67,250	-	-	-	67,250
Net Book Values								
Opening Bal as at 1 st July 2024	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	-	470,750	-	-	-	470,750

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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	37,668,918	-	37,668,918
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	4,947,000	-	4,947,000
Computers And Related Equipment	343,585	-	343,585
Office Equipment, Furniture, And Fittings	6,490,163	67,250	6,422,913
Total	49,449,666	67,250	49,382,416

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	-	-

24. Intangible Assets

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

25. Right-of use assets

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

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26. Trade and Other Payables

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	-		-	
Employee payables	-		-	
Other payables	-		-	
Total trade and other payables	-		-	
Aging analysis: (Trade and other payables)	2024-2025	% of the Total	1 st July 24	% of the Total
Under one year	-	0%	-	0%
1-2 years	-	0%	-	0%
2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (tie to above total)	-	0%	-	0%

27. Third-Party deposits

	2024-2025
	Kshs
Retention as at 1 st July (A)	1,069,790
Retention held during the year (B)	6,702,730
Retention paid during the Year (C)	3,655,212
Closing Retention as at 30th June 2025 (D= A+B-C)	4,117,307

Retentions aging analysis

	2024-2025	% of the total	Period ended June 2024	% of the total
Less than 1 year	3,991,307	96%	-	%
1-2 years	176,000	4%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	4,167,307	100%	-	

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

28. Lease Liabilities

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

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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	2024-2025
	Kshs
Gratuity at the beginning of the year 1 st of July	860,191
Gratuity held during the year	821,078
Gratuity paid during the year	-
Total Gratuity Provision 30th June 2025 (A+B-C)	1,681,269

30. Cash Generated from Operations

	2024-2025
	Kshs
Surplus/Deficit for the year	(4,827,059)
Adjusted for:	
Depreciation	67,250
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Increase/decrease in inventory	-
Increase/decrease in receivables	(25,316,460)
Increase/decrease in deferred income	-
Increase/decrease in Third party deposits	3,047,518
Increase/decrease in gratuity provision	821,078
Increase/decrease in payments received in advance	-
Net cash flow from operating activities	(26,207,674)

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

31. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to 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:

*National Government Constituencies Development Fund (NGCDF)
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i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2024-2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	58,597,759	58,597,759	-	-
Bank balances	131,497,220	131,497,220	-	-
Total	190,094,979	190,094,979	-	-
As at 30 June 2023-2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	33,477,512	33,477,512	-	-
Bank balances	158,242,894	158,242,894	-	-
Total	191,720,406	191,720,406	-	-

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

Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	4,117,307	4,117,307
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	1,681,269	1,681,269
Total	-	-	5,798,576	5,798,576
As at 30th June 2024				
Trade payables	-	-	1,069,790	1,069,790
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	860,191	860,191
Total	-	-	1,927,981	1,927,981

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 no 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 recognized assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

Financial Risk Management

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

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

b) Interest rate risk

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

Management of interest rate risk

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

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

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
	Kshs	1 st July 2024 Kshs
Revaluation Reserve	189,790,427	189,790,427
Retained Earnings	(4,827,059)	-
Capital Reserve	-	-
Total Funds	184,963,368	189,790,427
Total Borrowings	-	-
Less: Cash and Bank Balances	131,497,220	158,242,894
Net Debt/(Excess Cash And Cash Equivalents)	131,497,220	158,242,894
Gearing	0%	0%

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	3,156,961	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	136,377,512	-
Total	136,377,512	-

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

(Give details)

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Contingent Liabilities

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Contingent Liabilities	-	-
Court Case No. 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
Authorized for	-	-
Authorized 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 authorized 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 NG-CDF Jomvu 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.

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	37,668,918	-	-	37,668,918
Transport equipment	4,947,000	-	-	4,947,000
Office equipment, furniture, and fittings	5,952,163	538,000	-	6,490,163
ICT Equipment and Other ICT Assets	343,585	-	-	343,585
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	48,911,666	538,000	-	49,449,666

(Attached a complete asset register showing all the assets in the constituency with the date of purchase, cost of the asset, depreciation rate, depreciation for the year, accumulated depreciation and the NBV of the assets)

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

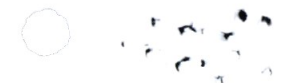
PMC	Bank	Account number	Bank Balance As At 30th June 2025	Bank Balance As At 1st July 2024
Badi Twalib High School Classrooms	Equity	1200282331789	-	264,257
Badi Twalib Primary School Toilets Project	Equity	1200284301840	40,240	168,341
Birikani Chief's Office	Equity	1200282253660	659,975	725,163
Jomvu Girls High School	Equity	1200260559991	-	237,768
Kibarani Primary School Classrooms PMC	Equity	1200282332142	-	1,462
Kwashee High School Classrooms	Equity	1200282368410	-	228,522
Miritini Administration Police Units Project	Equity	1200282879699	-	7,170,000
Miritini Primary School Classrooms	Equity	1200284285147	30,035	465,033
Miritini Secondary School	Equity	1200298330677	-	527,621
Mreroni Primary School Classrooms	Equity	1200284271268	3,018,200	5,553,820
Mreroni Secondary School	Equity	1200279898615	-	654,180
Mwamlai Secondary School - PMC	Equity	1200280745649	-	556,546
Mwamlai High School Classrooms PMC	Equity	1200282368438	2,831,560	3,836,458
Miritini Complex High School	KCB	1183805632	-	553,632
Badi Twalib High School Laboratory Project	Equity	1200284509823	91,992	6,770,295
Badi Twalib Primary School Classrooms Project	Equity	1200284506589	2,472,530	4,127,905
Kwashee High School Laboratory Project	Equity	1200284380858	-	4,744,573

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PMC	Bank	Account number	Bank Balance As At 30 th June 2025	Bank Balance As At 1 st July 2024
Kwashee Primary School Classrooms Project	Equity	1200284419206	7,772	343,850
Mikindani Youth Resource Centre Gabions	Equity	1200284796723	1,000,000	1,000,000
Kibarani Primary School Perimeter Wall	Equity	1200285466975	-	6,200,000
Miritini Junior Secondary School Classrooms	Equity	1200285475544	3,594,069	6,450,000
Jomvu Girls High School Kitchen	Equity	1200285488662	169,142	2,596,000
Chamunyu Assistant Chief's Office	Equity	1200285492735	3,500,000	3,500,000
Mwamlai Secondary School Perimeter Wall	Equity	1200285492979	631,850	10,600,000
Aldina Police Post Perimeter Wall	Equity	1200285493865	194,214	4,000,000
Maganda Primary School Perimeter Wall	Equity	1200285494319	432,850	8,800,000
Miritini World Bank Junior School Classrooms	Equity	1200285494333	385,385	5,651,883
Miritini World Bank Primary School Classrooms	Equity	1200285494362	2,425,535	9,900,000
St. Mary's Bangladesh Primary School Hall PMC	Equity	1200279088567	62,068	62,068
Maganda Police Station Perimeter Wall Project	Equity	1200286208693	405,179	-
Badi Twalib Primary School Septic Tank PMC	Equity	1200286534912	4,019,093	-
Badi Twalib Primary School Renovation PMC	Equity	1200286534915	5,561,829	-
Mreroni Assistant Chief's Office PMC	Equity	1200286534928	4,000,000	-
Miritini Primary School Perimeter Wall PMC	Equity	1200286534918	5,000,000	-
Badi Twalib Primary School 2 Classrooms PMC	Equity	1200286534907	6,185,000	-
Miritini World Bank Primary Perimeter Wall	Equity	1200286534931	6,000,000	-

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PMC	Bank	Account number	Bank Balance As At 30th June 2025	Bank Balance As At 1st July 2024
Kajembe High School Admin. Block PMC	Equity	1200286534932	5,000,000	-
Amani Primary School 2 Classrooms PMC	Equity	1200286534933	6,293,462	-
Amani Primary School Football Pitch PMC	Equity	1200286534935	10,000,000	-
Jomvu Kuu Digital Hub PMC	Equity	1200286534954	3,800,000	-
Mreroni Primary School 2 Classrooms PMC	Equity	1200286534925	6,185,000	-
Kwa Jomvu Primary School 2 Classrooms PMC	Equity	1200286534921	6,200,000	-
Total			90,197,518	95,641,916



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)
<p>1. Unsupported Project Management Committee (PMC) Bank Balances</p>	<p>Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances of Kshs. 85,657,308 in respect of thirty-nine (39) bank accounts in various commercial banks. However, cash-books, bank reconciliation statements and certificate of bank balances for the stated bank accounts were not provided for audit review. In the circumstances, the accuracy and completeness of the PMC bank balances could not be confirmed.</p>	<p>Management provided the PMC bank reconciliation statements and certificates of balance for audit review.</p>	<p>Not resolved</p>	<p>In consultation with the OAG pending appearance before DFAC</p>
<p>2. Unexplained and Undisclosed Variances</p>	<p>The statement of receipts and payments reflects compensation of employees' payment of Kshs. 3,642,230 which includes gratuity on contractual of Kshs. 576,526 as disclosed in Note 4 to the financial statements. However, the summary statement of appropriation reflects gratuity and retention payments of Kshs. 1,512,587, resulting to an unexplained variance of Kshs.</p>	<p>Management responded that the figure Kshs. 1,512,587 captured the changes in gratuity from previous years. Further, as explained earlier, the variance of Kshs. 28,998,977 relates to the fund balances brought forward from the previous financial</p>	<p>Not resolved</p>	<p>In consultation with the OAG pending appearance before DFAC</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>3. Unsupported Expenditure</p>	<p>936,061. The reconciliation of summary statement of appropriation and statement of assets and liabilities reflects cash and cash equivalent at the end of the year of Kshs. 61,088,392 while the statement of cash flows reflects the same as Kshs. 62,600,979. The resultant variance of Kshs. 1,512,587 was not explained or reconciled. Further, the statement of receipts and payments and Note 1 to the financial statements reflects transfers from NGCDF Board of Kshs. 174,342,463 while the summary statement of appropriation reflects the same as Kshs. 203,341,439. Although the resultant variance of Kshs. 28,998,976 was explained as the opening cash and cash equivalent as at 30 June, 2023, no explanatory note to the financial statements was provided. In the circumstances, the accuracy and completeness of the respective financial statements balances could not be confirmed</p> <p>The statement of receipts and payments and Note 6 to the</p>	<p>year which are recognized under Note 11 in the Statement of Cash Flows.</p>	<p>Not resolved</p>	<p>In consultation with the OAG pending</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	financial statements reflects use of goods and services amount of Kshs. 5,027,758 out of which Kshs. 1,514,900 and Kshs. 203,240 was expended on domestic travel and subsistence and, fuel and lubricants respectively. However, review of the expenditures revealed payments on fuel and domestic travel allowances amounting to Kshs. 93,375 and Kshs. 1,108,800 respectively incurred during a benchmarking exercise in Nakuru County were not supported with work plan. In the circumstances, the regularity of the expenses amounting to Kshs. 1,202,175 could not be confirmed.	expenditure highlighted was available for audit review.		appearance before DFAC
Emphasis of Matter				
Budgetary Control And Performance	The summary statement of appropriation reflects receipts final budget and actual amounts on comparable basis of Kshs. 242,412,653 and Kshs. 208,935,192 respectively, resulting in under-funding of Kshs. 33,477,461, or 14% of the budget. Similarly, the Fund expended Kshs. 146,969,297 against actual receipts of	The Management explained that under expenditure of the funds was occasioned partly due to the late disbursement of funds which was further affected by a long procurement process and lack of personnel in the department.	Not resolved	In consultation with the OAG pending appearance before DFAC

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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>Kshs. 242,412,653, resulting in an under-expenditure of Kshs. 95,443,357 or 39% of the actual receipts. The under-funding and under-expenditure may have affected the planned activities and may have impacted negatively on service delivery to the residents of Jomvu Constituency</p>	<p>Management committed to advise the different players on timely utilization of funds for better service delivery.</p>		
REPORT ON LAWFULNESS AND EFFECTIVENESS				
1. Unutilized Funds	<p>The annual report and financial statements and Annex 3 to the financial statements reflects fund balances totalling to Kshs. 95,443,356 which had remained unutilized as at June 30, 2024. However, review of the status in November, 2024 during audit revealed that the Constituency Development Fund Committee (CDFC) had not submitted to the Board new project proposals to be financed by the savings contrary to Section 26(1) of the National Government Constituencies Development Fund Act, 2015 (Amended 2023). The law requires constituencies with unspent funds at the end of the financial year to</p>	<p>The Management explained that the funds in PMC accounts were for projects that had not been completed by the end of the financial year hence could not be reallocated. Management committed to fast track implementation of the projects</p>	Not resolved	In consultation with the OAG pending appearance before DFAC

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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>2. Transfers to Secondary Schools - Delayed Project Implementation</p>	<p>submit new proposals to the Board for approval. In the circumstances, Management was in breach of the law</p> <p>The statement of receipts and payments and Note 7 reflects transfers to other government units amount of Kshs. 74,286,498 which include transfers to secondary schools totalling to Kshs. 35,196,498. Review of the payment vouchers, supporting documents and physical verification revealed the following: a) The project on construction to completion of fully furnished twin laboratory with storeyed foundation and roof slab at Kwashee High School at contract sum of Kshs. 10,773,800 commenced on 1st December 2023 and expected completion was 1st June 2024. However, as at the time of audit 6th December, 2024, the project was ongoing with plumbing, painting and gas tap fittings not completed while Kshs. 10,563,800 or 98% of the contract amount had been paid. The project implementation had therefore delayed by twenty-seven (27) weeks and payments made to</p>	<p>The Management acknowledged that there was a delay in implementation which was eventually resolved through issuing warnings to the contractor, hence the implementation to continued completion.</p>	<p>Not resolved</p>	<p>In consultation with the OAG pending appearance before DFAC</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>the contractor were not supported with payment vouchers.</p> <p>b) The project on construction to completion of fully furnished twin laboratory with storeyed foundation and roof slab at Badi Twalib High School at contract sum of Kshs. 10,866,010 for a duration of twenty-four weeks commenced on 29 October 2023 and expected to be completed on 1 May 2024. As at the time of audit on 6 December 2024, the project was still ongoing, with the super structure and roofing completed and Kshs. 9,415,155 or 87% of the contract sum paid to the contractor. The project implementation had therefore delayed by thirty-one weeks.</p> <p>In the circumstances, the value for money for the transfers to secondary Schools of Kshs. 21,639,810 could not be confirmed.</p>			
<p>3. Delayed Project - Mikindani Youth Resource Centre</p>	<p>The statement of receipts and payments and Note 8 reflects other grants and transfers amount of Kshs. 57,167,000, which includes an amount of Kshs 1,000,000 in respect to environment projects. The Fund transferred an amount of Kshs. 1,000,000 on 16 November 2023</p>	<p>Management explained that the funds had been allocated for purposes of building gabions at the project site. However, before implementation it was realized that the project</p>	<p>Not resolved</p>	<p>In consultation with the OAG pending appearance before DFAC</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>for the construction of Mikindani Youth Resource Centre. However, review of the PMC bank statement provided reflect that the funds were not utilized. At the time of the audit on November, 2024 the funds were, about one year later. Further, ownership documents such as title deeds or lease agreements for the parcel of land in which the facility was intended to be constructed had not been acquired by the Fund. Further, evidence of commencement of procurement process for the project was not provided for audit verification.</p> <p>In the circumstances, the value for money amounting to Kshs.1,000,000 disbursed for the project may not have been had not been realized.</p>	<p>required much more funding due to its scope. The County Government was approached to consider funding the project. Hence the committee resolved to reallocate the funds to another viable project.</p>		



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Fund Account Manager