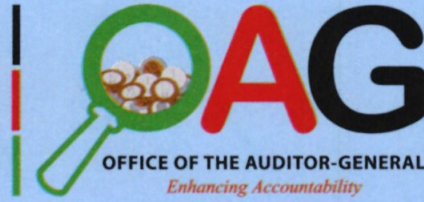


REPUBLIC OF KENYA



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ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
SUNA WEST CONSTITUENCY**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

SUNA WEST CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

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



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National Government Constituencies Development Fund (NGCDF)
Suna West Constituency
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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
NCSA	National Sub-County Accountant
PFM	Public Finance Management
PMCs	Project Management Committees
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

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

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

Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Janes Awiti Majengo
2.	National Sub-County Accountant	Carrylus Oyugi Ogola
3.	Chairman NGCDFC	Edward Oluoch Odhiambo
4.	Member NGCDFC	Anne Akinyi Odhiambo
5.	Member NG CDFC	John Otieno Wasonga (Deposit account)

(c) Fiduciary Oversight Arrangements

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

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(d) NGCDF Suna West Constituency Headquarters

P.O. Box 585-40400
NG-CDF Building
Suna Migori

(e) NGCDF Suna West Constituency Contacts

Telephone: (254) 0710444849
E-mail: cdsunawest@ngcdf.go.ke
Kababu-PinyOyie-Kopanga road
Website: www.ngcdf.go.ke

(f) NGCDF Suna West Constituency Bankers

1. NGCDF SUNA WEST MAIN ACCOUNT

Equity Bank
Migori Branch
P.O. Box 75104-00200, Nairobi

2. NGCDF SUNA WEST DEPOSIT ACCOUNT

Equity Bank
Migori Branch
P.O. Box 75104-00200, Nairobi

3. PMC Accounts

Kenya Commercial Bank
Migori Branch
P.O. Box 25363-00603, Nairobi

Equity Bank
Migori Branch
P.O. Box 75104-00200, Nairobi

Co-operative Bank
Migori Branch
P.O. Box 48231-00100, Nairobi




(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

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3. NGCDF Committee

Name	Details
 Edward Odhiambo Oluoch Chairman	Male Adult Born on 1 st January, 1983 Holds a Diploma in Business Management Has worked with Suna West for 3 years.
 Anne Akinyi Odhiambo- Secretary	Female youth Born on 5 TH October,1994 Hold diploma in Building and construction technology Has worked with Suna West NGCDFC for more than 8 years.
 Pamela Atieno Ondara-Member	Female Adult Born on 25 th May, 1965 A seasoned business lady Holds a High school Certificate Has worked with Suna West NGCDFC for more than 8 years.

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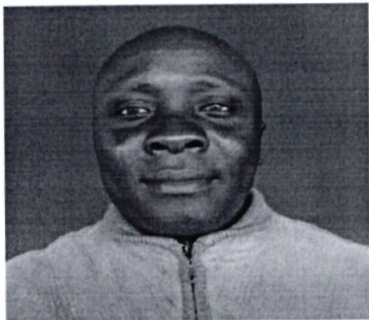


	<p>Nominee of Member of Parliament Female Adult Holds a High school Certificate. Business lady, Director Bemoline Enterprises Born on 12th September, 1980 Has worked with Suna West NGCDFC for more than 8 years.</p>
	<p>Nominee of the Member of Parliament Male Adult Holds a High school Certificate Chairman Bondo Nyironge Dispensary, and Bondo Nyironge primary School-BOM Born on 1st January, 1975 Has worked with Suna West NGCDFC for more than 8 years.</p>
	<p>PWDs Born on 28th November, 1953 Hold of KCSE Has worked with Suna West NGCDFC for more than 8 years.</p>

Molline Awino Asiga-Member

John Otieno Wasonga -Member

Mickey Okello Ogutu -Member

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	<p>Male youth Born on 1988 Hold Masters in ARTs (development studies) Has worked as a part time lecturer Kisii University, Chairman Board of Management Abwao Secondary School and St. Francis Wiga Girls secondary School. Has worked with Suna West NG-CDFC for more than 3 months.</p>
<p>Jude Sabas Mroso Missangia Member</p>	<p>Deputy County Commissioner Born on 18th September,1988 Hold Master's Degree in Has worked with Suna West NG-CDFC for 2 years.</p>
	<p>Gender is Male Born on 21st March, 2025 Hold KCSE certificate with a mean grade of C Has worked with Suna West NGCDFC for more than 3 months</p>
<p>RebeccaWanja Ndirangu-DCC</p>	<p>Gender is Male Born on 25th July 1978 Holder of CPA-K and ongoing PhD In Project Management. Has 17 years of experience in senior management.</p>
	<p>CPA Janes Awiti Majengo - FAM</p>

15. Members who have exited the NGCDF Committee-Suna West.

1. Dackson Agoi
2. Kepher Oriwo

The two members exited the committee due to expiry of tenure and exceeding age limit in the category of representation

4. NG-CDFC Chairman's Report



Edward Odhiambo Oluoch – Chairman Suna West NGCDFC

Budget Performance against actual expenditure of 2024/2025 Financial year.

The financial year 2024/2025 that ended on 30th June 2025 was a great year full of success and challenges in terms of conceptualization, approvals and implementation of the various projects within the constituency. Upon assumption of office, we had a robust public Participation exercise that enabled the Committee listen to the public proposals in all the four wards that culminated in prioritizing of Constituency projects proposal. Then the approval process that took quite some time and upon approvals, the implementation of Projects. With limited time available, the Constituency received a total allocation of Ksh. **218,916,811.** of which only Ksh. **176,446,953** was disbursed and utilized. Therefore, the committee did not receive a further funding totalling to Ksh. 42,469,858.02 from the NGCDFB

The table below shows a summary of the budget and the implementation level

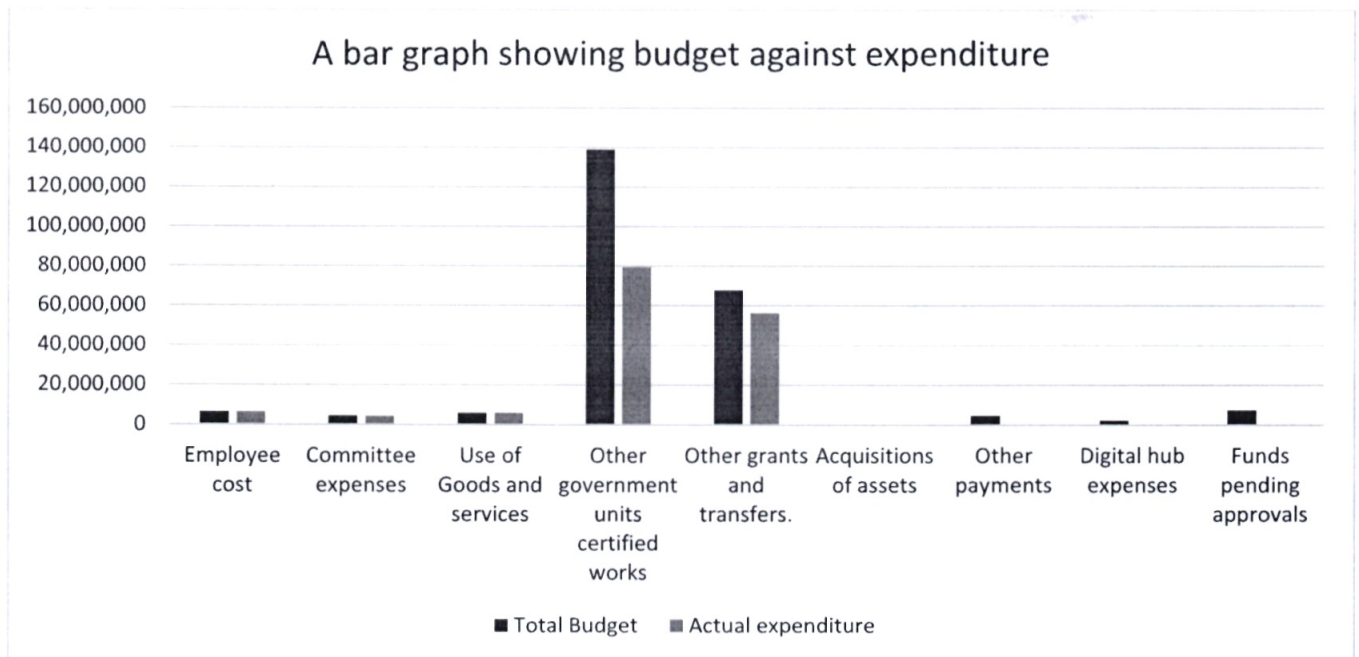
Table 1

Project sector	Total Budget	Actual expenditure	Variance	%
Employee cost	6,460,389	6,409,411	50,978	99%
Committee expenses	4,519,389	4,462,930	56,459	99%
Use of Goods and services	6,035,029	5,968,656	66,363	99%

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Other government units certified works	138,918,497	79,398,330	59,520,167	57%
Other grants and transfers.	67,828,782	56,525,405	11,303,377	83%
Acquisitions of assets	10,544	0	10,544	0%
Other payments	4,784,800	0	4,784,800	0%
Digital hub expenses	2,200,000	0	2,200,000	0%
Funds pending approvals	7,500,000	0	7,500,000	0%

A bar graph showing budget against expenditure



From the above table the committee was able to spend an average of 76% of the total budget

Key achievements

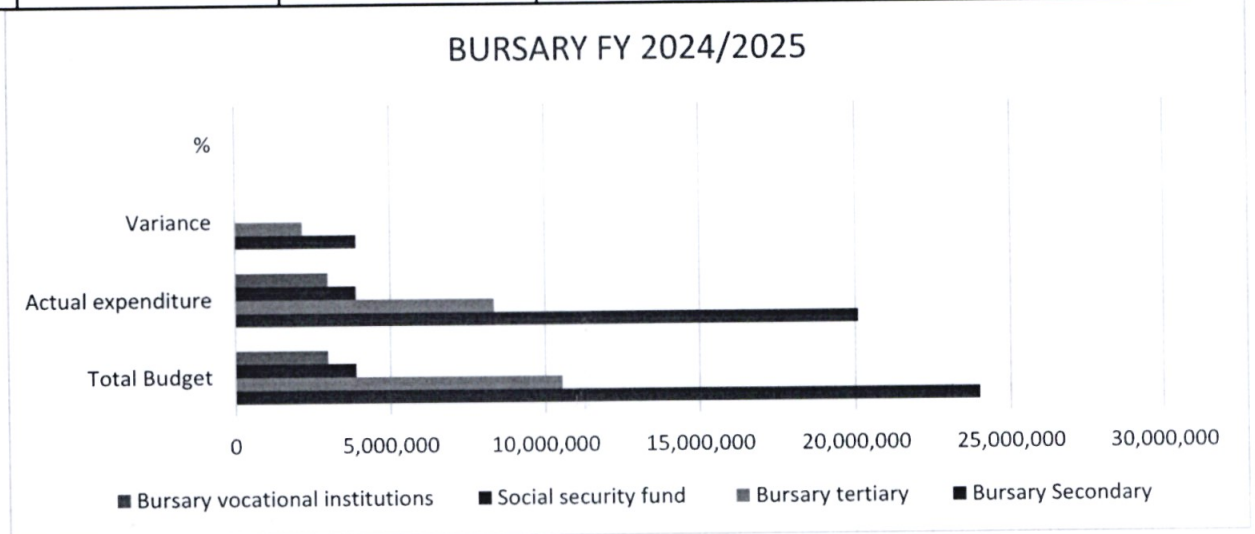
Bursary- The management was able to disburse cheques to the needy students in our constituency. A total of ksh.18,155, 000 and ksh.12,210,000 were disbursed to secondary schools and tertiary institutions respectively, reflecting a percentage ratio of 75% and 95% utilization respectively as compared to budget allocation. 3,900 regular students were supported with Ksh. 10,000 each. The NG-CDFC Suna West in partnership with Rongo University sponsored the pioneer class at their University Satellite Campus situated at Migori Teachers Training College by paying Ksh. 30,000 for each of the 37

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needy students. The negotiations with Kenya Commercial Bank are at high-state dance to co-sponsor our students in both Mawego National Polytechnic and Kakrao Youth Polytechnic reciprocity.

a) Key statistics for the constituency in terms of bursary

No	Project sector	Total Budget	Actual expenditure	Variance	%
1	Bursary Secondary	24,000,000	20,090,000	3,910,000	84%
3	Bursary tertiary	10,555,473	8,360,000	2,195,473	79%
4	Social security fund	3,900,000	3,900,000	0	100%
5	Bursary vocational institutions	3,000,000	2,000,000	1,000,000	67.67%
		41,455,473	35,350,000	6,105,473	85%



B) Security. During the year we were able to complete the Suba West ACC Office Oruba police station at the cost of Ksh 1,500,000 and Ksh 500,000 respectively. This was an initiative aimed at boosting security, which was deteriorating within the constituency. Since then there is a notable downward trend in criminal activities.

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C) Emergency. The committee Used emergency funds to facilitate the unforeseen occurrences in the following schools, due to soil topology and structure in these areas, during the rainy season.

Kababu Police Station	100,000
Masara Primary	600,000
Migori Teachers Training College	-
Nyabukeno Primary School	150,000
Nyahera Primary School	1,100,000
Omuomore Primary	230,000
Oruba Primary School	1,200,000
Piny Oye Ap Police Station	100,000
Ramoya Maranatha Mixed Sec. Sch	1,250,000
St Francis Wiga Girls	900,000
St. Peters Abwao Secondary	1,650,000
St. Peters Maweni Girls	700,000
Surumina Primary School	230,000
	-
TOTAL	8,210,000

D) Construction of classrooms. The committee transferred 99% of the budget to schools to construct classrooms, laboratories, libraries and administration blocks in both primary schools,



secondary schools and tertiary institution such as Migori TTC and John Okwanyo Technical Training Institute. The aim was to boost the learning services and to empower our students who could not have access to learning institutions outside the constituency.

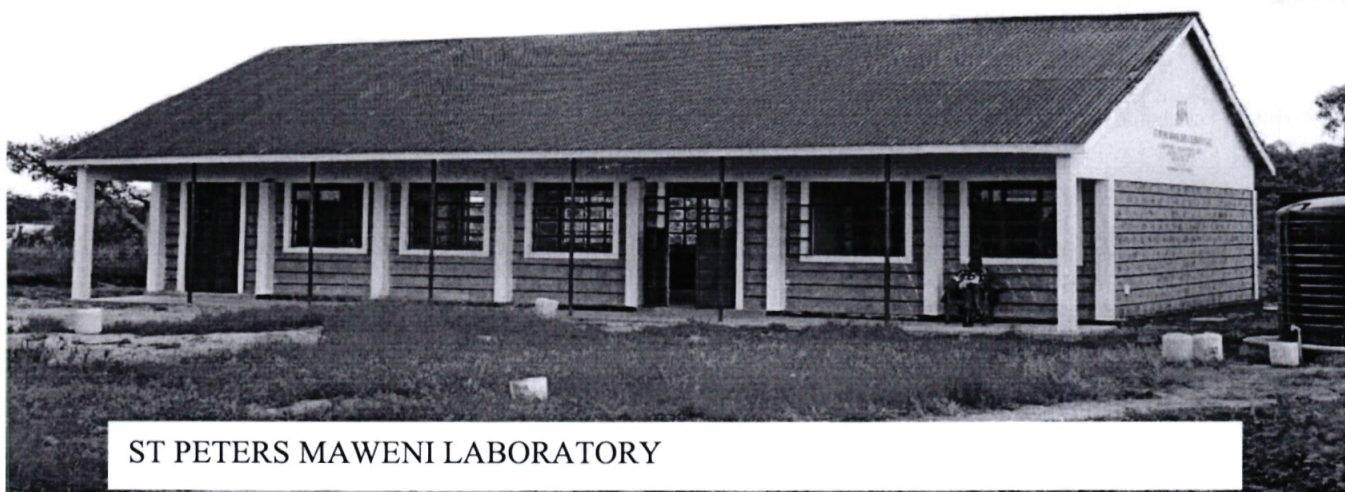
RENOVATION WORKS



ST PETERS GIRIBE SECONDARY LABORATORY



BONDO NYIRONGE PRIMARY SCHOOL 4 STOREY CLASSROOMS



ST PETERS MAWENI LABORATORY

Emerging issues.

During the financial year under review, the following were the emerging issues that the NGCDFC had to handle;

1. The introduction of E-procurement process that necessitate training of members of the committee, Committee staff and Prospective suppliers
2. The rejection of finance bill 2024 that could have seen Suna West NGCDF benefiting in increased funding her development programs.
3. An Increased number of needy students requiring more bursary funding
4. An increased knowledge on technology and Artificial intelligent.

Challenges.

Major challenges faced by the Fund include;

- 1) Delay in funds disbursement from the Board that has affected timely implementation of projects.
- 2) The removal of sports as a fundable activity that has led to idleness amongst the young people and untimely talent identification who were initially benefiting from the kitty. We are currently receiving many requests on the same though we are not able to fund.

Way forward

Board needs to release funds in good time, secondly the Board needs to lobby for increase of funding to every constituency and finally the various institutions need to lobby for funding from other agencies including the NGOs to avoid overreliance on the NGCDF funding.


.....

Edward Odhiambo Oluoch
Chairman NGCDF Committee

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

Introduction

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

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

1. To promote access to education for all.
2. To ensure 24/7 security of life and property of Suna West residents and visitors.
3. To secure a sustainable clean and healthy environment in all the four wards.
4. To initiate and develop programmes that enhance opportunities for empowerment at grass root level
5. To provide public input opportunities and encourage public participation.
6. To establish optimum implementation of rural electricity in Suna West
7. To create a sense of belonging that promotes positive public relations

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age	Increased enrolment in primary schools and	number of usable physical infrastructure build in	In FY 2024/2025 -we constructed 13 classrooms, 2 dormitories, 3 laboratory, in the following schools1 at dip

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	attending school	improved transition to secondary schools and tertiary institutions	primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	primary school,1 classroom at Kokendi primary,2classrooms at Manya primary school,Ombo Dago 1 classroom,Omuomore 2 classrooms, Oruba primary school , Paw Ndege1 ,2 classrooms to senior chief Baraza primary school,4 classrooms at Bondo primary school and finally tuition block at Migori TTC1 Lab at Kosege primary school and another at Nyambeche primary school. We constructed 2- administration block at Masara Mixed sec school and Migori Primary school.
Security	To improve security of property and individual life in the entire constituency	Improved security	-Number of registered business. -27/4 trade -Low rate of death -increased number of security personnel -Number of built security houses	In financial year 2024/2025 we renovated Oruba Police Post, Construction of A digital hub at Wiga ACC office, construction of 3 roomed administration police houses,put up 12 pit latrines for the security agencies in different wards.

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Environment	To mitigate climatic change		300 indigenous trees to be planted	We planted trees in different schools within the constituency i.e Raha sec, Malera primary, Ramoya primary, Jumbo primary, Barasengo primary, St peters Nyamaraga, Many Primary, Kowiti primary, Nyamunda primary, Maseno giribe primary, st. celestino nyangubo girls, Ragana girls, Maweni girls sec., Giribe mixed sec. Marindi primary
Emergency	To monitor and mitigate disaster.	Decreased in deaths.	Number of emergency project.	There was acute shortage of fund to finance all the emergency needs in the financial year 2024/2025. Most of emergency activities were fallen pit latrines that we were able to build.

6. Governance Statement

Background

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency.

Further, Section 5 (1) of the regulation states that the members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee.

The officer of the board coordinated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

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

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel

Further the NG CDF regulations requires that for one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

a. NG-CDFC process of appointment

The NGCDF Act 2016 on appointment of NGCDFC members' states;

(1) The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a member of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee.

Kenya Subsidiary Legislation, 2016 1951

(2) A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

(3) Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

(4) The selection panel referred to in paragraph (1) shall consist of—

- one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;
- the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- Two persons, one of either gender, nominated by the Constituency office.

(5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

(6) The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section the Act

(7) The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

(8) The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.

(9) The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

(10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with the Act to the National Assembly for Approval.

(11) The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette. 1952 Kenya Subsidiary Legislation, 2016

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To facilitate this, the selection panel invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicized in churches, public offices notice boards and other public areas in the constituency. The selection panel developed a shortlisting criterion, which enabled picking of the nominees. Two additional nominees were proposed from Suna West Constituency Office as per section 43 of the NG-CDF Act, 2015.

Five best NG-CDF applicants were selected taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act

The persons appointed are drawn from different groupings as follows:

S/N	Name	Category representation	Ward
1.	Edward Odhiambo Oluoch	Male (Adult)	Wiga
2.	Seth Otieno Owaka	Male (Adult)	Wasimbete
3.	Pamela Atieno Ondara	Female (Adult)	Wasweta II
4.	Anne Akinyi Odhiambo	Female (Youth)	Ragana Oruba
5.	Moline Awino Asiga	Female (Adult)	Wasimbete
6.	John Otieno Wasonga	Male (Adult)	Wasweta II
7.	Rebecca Wanja Ndirangu	DCC-Suna West	

Nominee of the person representing persons with disability

S/N	Name	Nominating Organization	Nature of physical Impairment	Ward
1.	Mickey Okello Ogutu	National Council Of People Living With Disability	Deformed Limbs	Ragana Oruba

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender	Ward
1.	Jude Sabas Mroso	Male	Wiga

The list of the selected and recommended members was forwarded to the NG/CDF Board and were further gazetted through a gazette notice.

The Teso South NG_CDFC Members were gazetted as follows

<i>S/N</i>	<i>Name</i>	<i>Category</i>	<i>Statutory Provision Under NG-CDF Act</i>
1.	Edward Odhiambo Oluoch	Male Adult Representative	Appointment, pursuant to Sec. 43 (2) (b)
2.	Seth Otieno Owaka	Male Adult Representative	Appointment, pursuant to Sec. 43 (2) (b)
3.	Anne Akinyi Odhiambo	Female Youth Representative	Appointment, pursuant to Sec. 43 (2) (c)
4.	Pamela Atieno Ondara	Female Adult Representative	Appointment, pursuant to Sec. 43 (2) (c)
5.	Mickey Okello Ogutu	Representative of Persons Living with Disability	Appointment, pursuant to Sec. 43 (2) (d)
6.	Jude Sabas Mroso	Male Youth Representative	Appointment Pursuant to Sect. 43 (2)(e)
7.	Moline Awino Asiga	Female Adult Representative	Appointment Pursuant to Sect. 43 (2)(e)

The First NG-CDFC in augural meeting was held on 6th June, 2025. The members carried out an election for the position of a chairperson and the secretary of the committee. The following member were elected.

	NAME	POSITION	WARD
1	Edward Odhiambo Oluoch	Chairperson	Wiga

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2	Anne Akinyi Odhiambo	Secretary	Ragana Oruba
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NG-CDF Regulations Section 7(6) & (7) requires that the first meeting, a Constituency Committee shall establish two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board and in establishing sub-committees. Under paragraph 5, constituency Committee shall ensure that there is equitable representation

The Committees were constituted as follows;

1. Bursary Sub-committee

	NAME	POSITION
1.	Sub-County Director of Education	Chairperson
2.	Janes Awiti Majengo -FAM	Secretary
3.	Mickey Okello Ogutu	Member
4.	John Otieno Wasonga	Member
5.	Molline Awino Asiga	Member

2. Complaint Handling & Resolution Sub-Committee

	NAME	POSITION
1.	Rebecca Wanja Ndirangu -DCC	Chairperson
2.	Pamela Atieno Ondara	Secretary
3.	Seth Otieno Owaka	Member
4.	Jude Sabas Mroso	Member

b. NG-CDFC Tenure

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the NG-CDF Act 2015.

c. The Role of the Constituency Committee

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

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

d. Removal of a member

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

- (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.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. In Suna West the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

Handing Over

The handing over of the office by the outgoing NG-CDFC Committee to the Incoming committee was postponed as await the gazettelement by the NGCDFB.

e. NG-CDFC Induction and training

In the financial year 2024/2025,even though, the NGCDF Board organized training of NGCDFC members, Suna West Committee were unlucky not to be nominated amongst the first lot to be trained. We hope during the forthcoming training, critical areas such as public finance, project planning, procurement, complaint management, performance management shall be covered to equip them with the prerequisite knowledge and skills to for effective and efficient management of NG-CDF Suna West.

Number of meetings;

NG-CDF Act stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Suna West Constituency, the NG-CDF Committee conducted 12 meetings and 12 sub-committee meetings.

		Meetings held			
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National Government Constituencies Development Fund (NGCDF)
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	Name committee member	of	1/7/24	25/8/24	5/9/24	12/10/24	8/11/24	19/12/24	16/1/25	3/2/25	9/3/25	26/4/25	8/5/25	17/6/25
1	Edward Oluoch		√	√	√	√	√	√	√	√	√	√	√	√
2	Anne Odhiambo		√	√	√	√	√	√	√	√	√	√	√	√
3	Mickey Okello		√	√	√	√	√	√	√	√	√	√	√	√
4	Pamela Ondara		√	√	√	√	√	√	√	√	√	√	√	√
5	Molline Asiga		√	√	√	√	√	√	√	√	√	√	√	√
6	John Wasonga		√	√	√	√	√	√	√	√	√	√	√	√
7	Seth Owaka		√	√	√	√	√	√	√	√	√	√	√	√
8	Jude Sabas		√	√	√	√	√	√	√	√	√	√	√	√
9	Janes Awiti		√	√	√	√	√	√	√	√	√	√	√	√
10	Rebecca Ndirangu		√	√	√	√	√	√	√	√	√	√	√	√

Remuneration Rates

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

In this financial year the NGCDFC members adhered to the Cabinet Secretary's circular on members sitting and field allowances

Disclose the policy on conflict of interest

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

Succession plan

Vacancies arising because of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

Ethics and code of conduct

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

Risk Management

- Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations. Embracing the Enterprise Risk Management system and attesting to monthly, quarterly bi-annually and annually compliance and key risk indicators questions, implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification

7. Management Discussion and Analysis

Suna West Fund – Management Report (Past 5 Years)

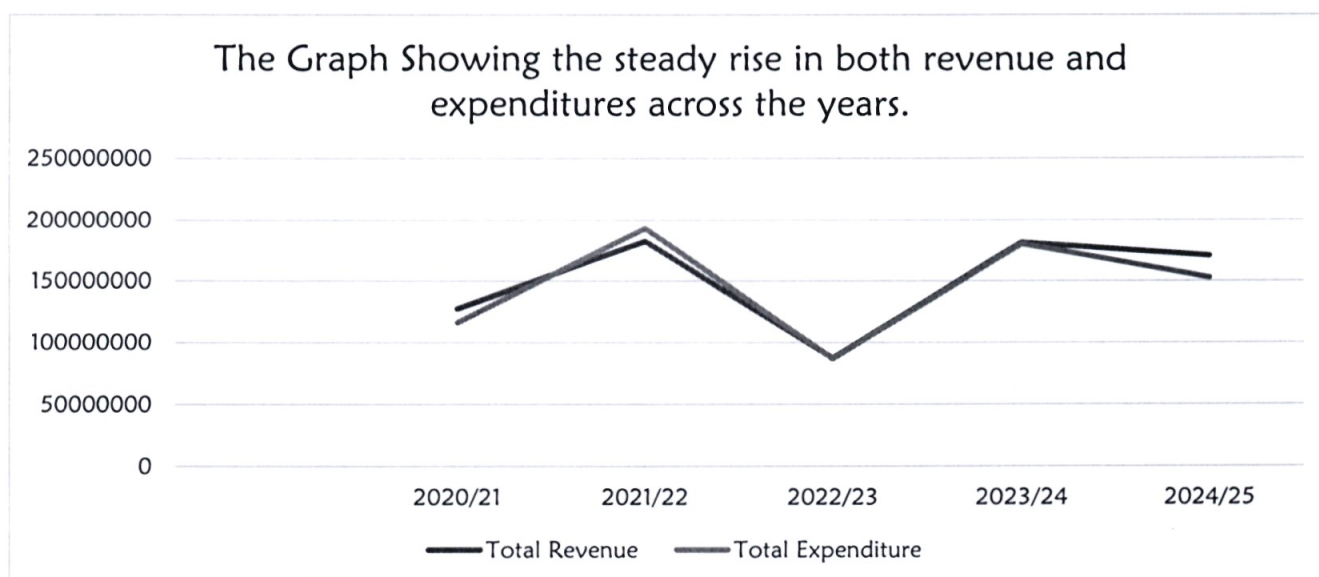
1. Operational and Financial Performance (FY2020/21 – FY2024/25)

Over the past five financial years, the Suna West Fund has progressively improved in both its revenue collection and expenditure efficiency. The fund focused on development projects aligned with the Constituency Development Fund (CDF) guidelines, including infrastructure, education, water access, and social programs.

Table 1: Summary of Financial Performance (KES in Millions)

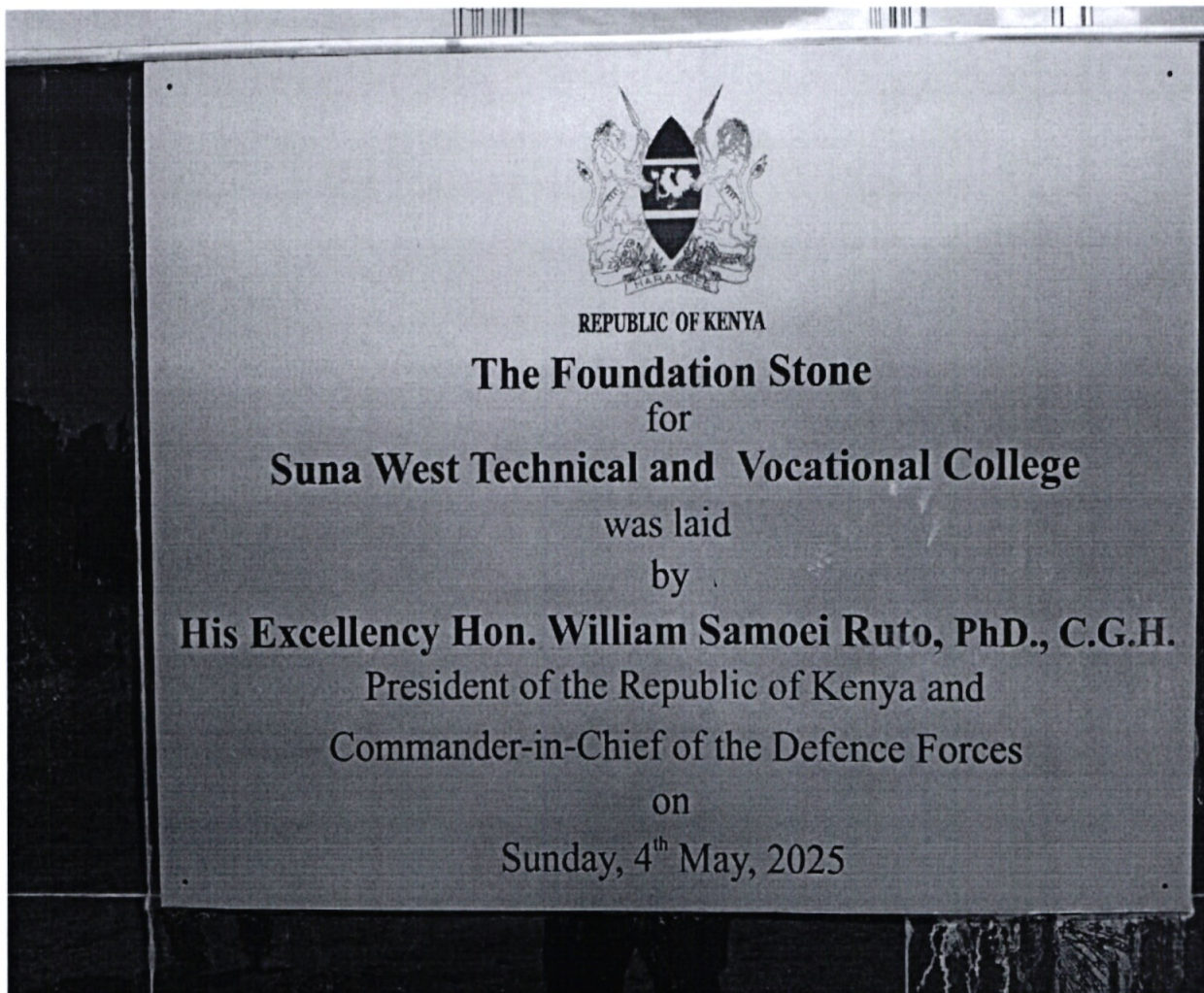
Financial Year	Total Revenue	Total Expenditure	Development Allocation (%)	Recurrent Expenditure (%)
2020/21	127367724	116,049,758	75%	25%
2021/22	182177758	192,894,883	78%	22%
2022/23	87,000,000	86,394,883	80%	20%
2023/24	181,215,033	179,774,646	82%	18%
2024/25	170,469,857	152,513,526	84%	16%

Graph 1: Annual Revenue vs Expenditure Trend (KES Millions)



2. Key Projects Implemented or Ongoing

The Fund implemented numerous community-driven projects with significant impact on livelihoods.





The on-going construction of lecture halls and Administration block at John Okwanyo TTI.



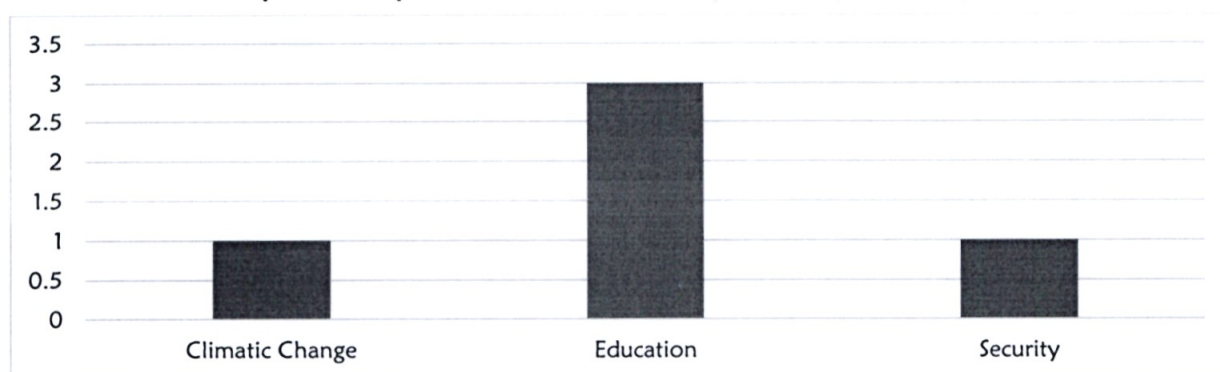
On-going construction of 4- storey 12 lecture halls

National Government Constituencies Development Fund (NGCDF)
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Table 2:

Sector	Project Description	Status	Budget (KES M)
Education	Construction of 15 classrooms in 5 schools	Completed	1.4 M @ each
Education	Total renovation of 3 schools	Completed	20M
Education	Construction of 5 laboratories in 5 schools	Completed	@5M
Security	Construction of ACC,DCC offices	Completed	6M
Climatic Change	Planted 800 trees in 26 schools	Completed	8.9M

Bar Chart: Development Expenditure Allocation by Sector (2024/25)



3. Statutory Compliance

The Suna West Fund has remained compliant with key statutory requirements:

- **Audited Financial Statements** submitted annually to the Auditor General.
- Compliance with the constitution of Kenya 2010, Public Finance Management Act, NG-CDF Act, PPADA 2015 and time to time NG-CDFB and the National Treasury Circulars in place
- Regular **Monitoring and Evaluation (M&E)** of projects as per government guidelines.
- Suna West NG-CDF has been able to meet its obligations for instance in payment of taxes like VAT withholding tax from contactors, Pay As You Earn Tax and Withholding Income Tax as required and further commits to operate within the law even to the future.

Regulatory bodies raised no significant non-compliance issues during the review period.

4. Major Risks Facing the Fund

Risk Category	Description	Mitigation Measures
Political Risk	Shifting political priorities may delay projects	Stakeholder engagement & transparency
Budget Delays	Late disbursements from Treasury	Buffer planning for critical projects
Inflation	Increased cost of materials	Cost reviews and prioritization
Procurement Irregularities	Potential non-compliance with procurement laws	Training and enforcement of PPDA guidelines

5. Arrears in Statutory and Other Obligations

As of 30th June 2025, no material arrears were recorded. All pending obligations related to supplier payments and statutory deductions (PAYE, SHIF, and NSSF) except for NITA were settled within the required timelines.

6. Review of the Economy and Sector

Macro-Economic Overview (Kenya, 2020–2025)

- GDP Growth: Averaged 5.2% annually.
- Inflation: Peaked at 7.8% in 2023 due to fuel prices; stabilized to 5.5% in 2025.
- Public Investment: Focused on infrastructure, education, and rural development.

Sectoral Impact (National Government Constituency Development Funds)

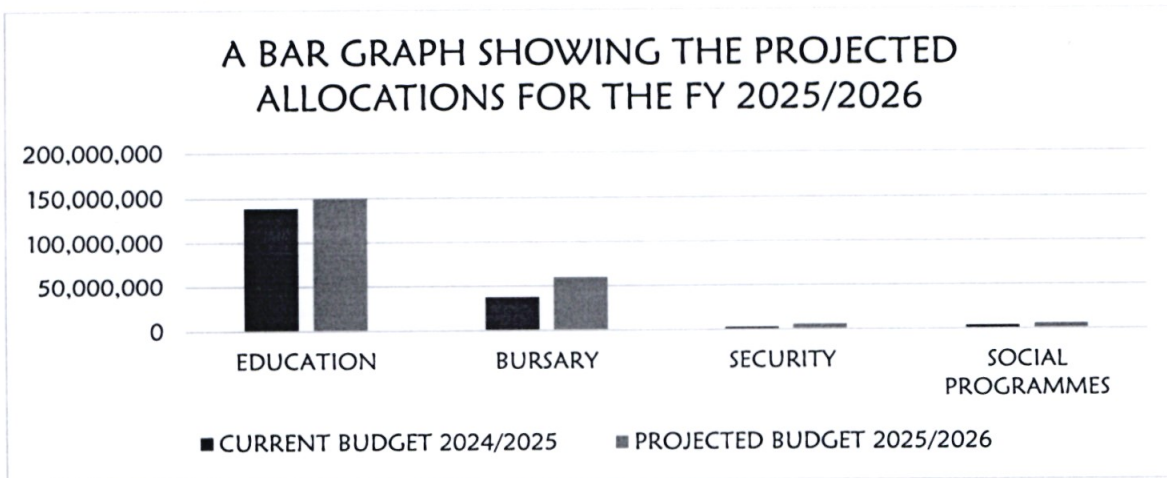
- Continued emphasis on community-driven development.
 - Increased digitalization of fund management.
 - Rising demand for accountability and transparency in project implementation.
-

7. Future Developments (2025–2027)

The Fund has identified the following priority areas for the medium term:

- Digital Monitoring System for project progress and reporting.
- Enhancing inclusive budgeting through public participation forums.

Bar Chart: Projected Fund Allocation (2025/26)

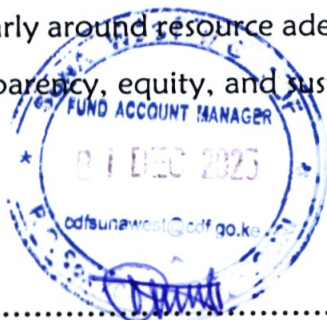


8. Other Relevant Information

- The Fund seeks to improve feedback mechanisms through SMS platforms and town hall meetings.
- Capacity-building programs for Project Management Committees (PMCs) have been scheduled for Q2 2025.
- Plans are underway to pilot green building practices for school infrastructure.

Conclusion

Over the past five years, the Suna West Fund has demonstrated prudent financial management, impactful project delivery, and robust community engagement. While challenges persist, particularly around resource adequacy and inflationary pressures, the Fund remains committed to transparency, equity, and sustainable development.



CPA Janes Awiti Majengo
Fund Account Manager

8. Environmental and Sustainability Reporting

Suna West NG-CDF exist to deliver a strategy which is founded on Social sector, namely, Education and training, security sector support, Climate change Mitigation and digital hubs programmes. This Pillar makes special provision for Kenyans with various disabilities and for Marginalized communities.

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Suna West Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars, NGCDF has security as a priority area with the intention to provide a better working environment for the security providers within the constituency as well as a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for law enforcement agencies while collaborating with the community in trust on matters of security.
- c. **Climate change mitigation:** The Constituency acknowledges that all its operation has an impact on the environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated Ksh 5.9 Million as part of its budget to climate change mitigation activities such as a forestation, and tree seedling production.

2. Environmental performance

Policy Overview

The Suna West Constituency, through the NG-CDF, aligns its environmental activities with Kenya's national policies such as the Environmental Management and Coordination Act (EMCA, 1999) and the Sustainable Development Goals (SDGs)—particularly Goal 13 (Climate Action) and Goal 15 (Life on Land). The constituency has adopted a localized environmental policy approach aimed at ensuring sustainability, community involvement, and ecological restoration.

Policy Objectives:

1. Promote environmental conservation through a forestation and reforestation.
2. Enhance public awareness on sustainable environmental practices.
3. Integrate environmental considerations into all NG-CDF-funded projects.
4. Promote biodiversity conservation and sustainable use of natural resources.
5. Encourage effective and sustainable waste management practices.

Evidence of Environmental Policy Implementation

1. Tree Planting and A forestation

- Over 20,000 trees planted across schools, health centers, and degraded areas between 2022–2025.
- Seedlings supplied annually through partnerships with Kenya Forest Service and local nurseries.
- School-based tree planting days observed every academic year with NG-CDF-supported student participation.

2. Water and Soil Conservation

- Establishment of terracing and grass planting projects on public institution compounds prone to soil erosion.
- Water harvesting tanks installed in select schools to promote water conservation.

3. Public Sensitization Campaigns

- Conducted quarterly environmental awareness forums in partnership with NEMA, county government, and civil society groups.

- Topics include agroforestry, soil conservation, responsible plastic use, and the effects of deforestation.
-

Biodiversity Management Efforts

- Protection of indigenous tree species during development projects.
 - Support for community tree nurseries that promote native plants and fruit trees.
 - Integration of vegetative buffer zones around public water sources and riparian land.
-

Waste Management Policy and Initiatives

- Emphasis on "reduce, reuse, recycle" (3Rs) model in schools and public events.
 - NG-CDF-funded schools equipped with waste bins for segregation (biodegradable vs. non-biodegradable).
 - Community clean-up exercises conducted at markets and public institutions, especially during World Environment Day (June 5) and national holidays.
-

Successes

- Heightened community awareness and student involvement in conservation.
 - Restoration of degraded public lands through tree planting and soil conservation.
 - Integration of sustainability practices in school infrastructure projects (e.g., eco-friendly toilets, rainwater harvesting).
-

Shortcomings

- Limited follow-up on tree survival rates after planting, leading to low sustainability in some sites.
 - Inadequate funding for large-scale waste disposal systems or biodiversity monitoring programs.
 - Environmental efforts are sometimes project-based, lacking continuity beyond initial implementation.
-

Mitigation and Continuous Improvement Measures

- Introduction of monitoring tools for tracking tree survival and soil restoration.
- Plans to develop a ward-level environmental committee for each administrative unit to coordinate efforts more effectively.

- Increased collaboration with county government and environmental NGOs for technical support and training.

a. Education and Training

The Suna WestNG-CDF has prioritized the development of human capital as a cornerstone of its constituency development strategy. Central to this effort is the support of needy yet academically gifted students across all wards within the constituency. The overarching goal is to empower constituents through education, thereby fostering long-term socio-economic growth. This strategic investment envisions a future where current beneficiaries at the secondary school level transition to tertiary institutions, and those at tertiary levels successfully integrate into the job market either as employees or entrepreneurs. The program is intentionally inclusive, with deliberate attention given to marginalized groups such as girls and persons living with disabilities.

b. Security Sector Support

Security remains one of the key focus areas for Suna WestNG-CDF. The Fund is committed to enhancing both the safety of the constituency and the operational conditions for security personnel. Through a long-term, collaborative approach that encourages community involvement in local security initiatives, the Fund seeks to foster trust between residents and law enforcement. This strategy aims to reduce crime and anti-social behavior by improving the infrastructure and resources available to security providers, while simultaneously nurturing a culture of shared responsibility and engagement in public safety.

c. Environmental Conservation

Recognizing the environmental impact of its development initiatives, the Suna West NG-CDF has integrated environmental sustainability into its strategic priorities. In alignment with the Sustainable Development Goals (SDGs), a portion of the Fund's budget is dedicated to environmental conservation. Key interventions include tree planting programs, water conservation projects, public sensitization forums on agroforestry, and the promotion of best practices to mitigate soil erosion. These efforts aim to preserve the constituency's natural resources while promoting a culture of environmental stewardship among residents.

Report on Frequency of Environmental Conservation Activities by NG-CDF-Supported Students

Overview:

As part of the Suna NG-CDF's holistic approach to community development, supported students are encouraged and, in some cases, facilitated to participate in environmental conservation initiatives. These activities aim not only to preserve the local ecosystem but also to instill a sense of environmental responsibility and civic duty among the youth.

Frequency of Participation:

Based on the current coordination between schools, the NG-CDF office, and environmental stakeholders, the following pattern of participation has been observed:

- **Tree Planting:**

NG-CDF-supported students typically participate in at least one tree planting exercise per academic calendar year, often timed to coincide with either the National Tree Planting Day or the beginning of the rainy season (March–April and October–November). Some schools with active environmental clubs engage in biannual planting events.

- **Clean-up and Soil Conservation Activities:**

These are usually organized once per term in collaboration with school administration and local environmental groups. Participation may include cleaning school surroundings, planting grass or indigenous plants to reduce soil erosion, and setting up waste segregation systems.

- **Environmental Sensitization Forums:**

NG-CDF, in collaboration with other partners such as the Ministry of Environment and Forestry or NGOs, supports annual sensitization forums targeting students. These forums promote agroforestry, climate change awareness, and sustainable land use practices.

Student Involvement Mechanism:

- Students are mobilized through school environmental clubs, often led by patrons (teachers) appointed by school administration.
- NG-CDF occasionally provides seedlings, tools, and logistical support to enable successful participation.
- Participation is sometimes linked to academic and leadership incentives, such as recognition during school events.

Recommendations:

- Increase the frequency of tree planting to at least twice per year across all supported institutions.
- Formalize partnerships with local environmental bodies for regular mentorship and technical support.
- Monitor and evaluate the survival rate of planted trees annually to ensure impact and sustainability

Sensitization of Youth and Community on the Impact of Drug Abuse

Background:

Drug and substance abuse among the youth remains a major challenge in Suna West Constituency, with far-reaching social, economic, and health implications. Recognizing this threat, the Suna West NG-CDF has incorporated community sensitization on drug abuse as part of its broader social development strategy.

Objective:

To raise awareness among the youth and the general community on the dangers of drug and substance abuse, and to promote behavioral change through education, community dialogue, and stakeholder engagement.

Activities Conducted:

- **School-Based Sensitization Forums:**
In collaboration with local schools, NG-CDF has supported termly sensitization

sessions where professionals—including counselors, law enforcement officers, and health workers—engage students on the risks and long-term effects of drug abuse. These sessions include testimonials, peer education, and Q&A interactions.

- **Community Outreach Events:**

Community barazas, churches, and youth group meetings serve as platforms for quarterly outreach programs aimed at informing parents and young adults about the early warning signs of drug use and available support systems. These forums also address myths surrounding substance use and promote healthy alternatives.

- **Partnerships and Campaigns:**

NG-CDF works closely with local NGOs, health departments, and the National Authority for the Campaign Against Alcohol and Drug Abuse (NACADA) to implement joint sensitization campaigns, especially during school holidays when youth are most vulnerable. These campaigns are sometimes aligned with national observances like the International Day Against Drug Abuse and Illicit Trafficking (June 26).

Impact:

- Improved knowledge and awareness among students and community members.
- Increased reporting and intervention in suspected drug-related cases.
- Strengthened community vigilance and participation in youth mentorship programs.

Recommendations:

- Establish peer-counseling programs in schools with trained student ambassadors.
- Expand reach by using local radio stations and social media for mass sensitization.
- Introduce routine drug abuse awareness as part of school co-curricular activities.

Report on Security Activities Supported by Suna West NG-CDF

Background:

Security is a key development pillar under the Suna West NG-CDF strategy. A safe and secure environment is essential for socio-economic growth, and NG-CDF has prioritized improving

infrastructure for law enforcement agencies to enhance their efficiency and effectiveness within the constituency.

Key Security Activities Undertaken:

1. Construction of Police Stations and Posts

- **Objectives:**

To improve the physical presence of law enforcement across the wards, ensure timely response to incidents, and foster stronger collaboration between the police and the local community.

- **Projects Implemented:**

Project Name	Location	Status	Year Started	Remarks
Oruba Police Post	Migori Town	Completed	2023	Fully operational, with 24-hour service
Bond Police Station	Wasimbete Ward	Ongoing (75%)	2024	Expected completion by Dec 2025
Piny Oyie Police Post	Wasimbete	Completed	2022	Serves remote communities effectively

2. Renovation and Expansion Works

- **Examples:**

- Renovation of police staff houses at **Police Post**, including installation of solar lighting.
- Extension of **Migori-Suna West Patrol Base** to include an additional office block and holding cells.

3. Fencing and Lighting Projects

- Perimeter fencing and installation of floodlights at selected Oruba police stations to improve security and working conditions.
 - Example: Fence and gate project at Piny Oyie DCC completed in early 2024.

Community Engagement and Outcomes:

- Enhanced collaboration between law enforcement and residents through community policing initiatives.
- Reduced response time to crime incidents due to better-distributed law enforcement posts.
- Increased public confidence in reporting crime, especially in formerly underserved areas.

Challenges:

- Delays in procurement and contractor mobilization in some wards.
- Inadequate staffing levels at some newly constructed police posts.

Recommendations:

- Collaborate with the National Police Service (NPS) for timely deployment of personnel to new facilities.
- Allocate additional funds for equipping the stations (e.g., transport, ICT tools).
- Include community awareness campaigns alongside construction to strengthen citizen-police trust.

3. Employee welfare

We invest in providing the best working environment for our employees. Employment Act, NGCDF Act, and other regulations as issued from time to time guide Suna West constituency recruitment. 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. Suna West constituency invests in capacity-building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on crosscutting 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-

Suna West Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Suna West 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

Suna West Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, considering the national development

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

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

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

Public Awareness

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

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



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

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

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

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-Suna West Constituency financial statements were approved and signed by the Accounting Officer on 11/12 2025.



.....
Edward Odhiambo Oluoch
Chairman – NGCDF Committee



.....
CPA James Awiti Majengo
Fund Account Manager

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

10. Report of the Independent Auditor on the NGCDF- SUNA WEST Constituency



REPUBLIC OF KENYA



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HEADQUARTERS
Anniversary Towers
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NAIROBI

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

PREAMBLE

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

- A. Report on 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 - Suna West Constituency set out on

pages 1 to 74, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1.0. Accuracy of the Financial Statements

1.1. Misstatement of Comparative Amounts/Balances

Review of the financial statements and notes to the financial statements revealed the following un-explained opening balances variances

Particulars	2024/2025 Opening Statement 1st July 2024 Balance (Kshs.)	Audited 2023/2024 Closing Balance	Variance (Kshs.)
cash and cash equivalents	19,340,618	6,770,184	12,570,434
Gratuity provision	1,210,516	-	1,210,516
Fund Balance as at 30 June 2024	-	2,931,744	(2,931,744)
Recognition of assets in statement of changes in net assets	63,590,440	56,217,137	7,373,303
PMC bank balance	14,968,487	2,398,053	12,570,434
Related party disclosures (sitting allowance of committee members)	1,473,873	-	1,473,873

Related party disclosures (Transfers from the NGCDF Board during the year)	178,446,953	184,146,776	(5,699,823)
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Additionally, the above opening balances were not supported or analyzed.

1.2. Inaccuracies In the Statement of Changes in Net Assets

The statement of changes in net assets reflects nil balances under accumulated surplus/deficit column. However, review of the current and prior year financial statements revealed surplus/deficit of Kshs.2,517,345 (2022/2023FY), Kshs.1,440,387 (2023/2024 FY) and Kshs.18,090,796 in the year under review. Similarly, the prior year's statements of financial position reflected fund balance b/fwd of Kshs.603,523 (2022/2023FY) and Kshs.2,931,744 (2023/2024FY). These previous years' balances were not analyzed in the respective columns in the statement of changes in net assets accordingly.

Further, the footnote to the statement are actually instructions from the reporting template, which should be deleted.

1.3. Inaccuracies in the Statement of Budget Execution by Sectors and Projects

The budget execution by sectors and projects reflects nil budget utilization difference against Oruba Primary School. However, re-computation gives a difference of Kshs.4,549,417, resulting in a casting error of negative Kshs.4,549,417. As a result, total budget utilization difference of Kshs.82,282,286 is understated by Kshs.4,549,417.

1.4. Variance in Transfers from The NG - CDF Board

The statement of financial performance reflects transfers from the NG - CDF Board amount of Kshs.170,469,858 as disclosed in Note 6 to the financial statements. However, the ledger provided for audit reflects a corresponding amount of Kshs.176,446,953, resulting in a variance of Kshs.5,977,095. Management has explained that the variance arose because the ledgers were prepared on cash basis, while the financial statement were prepared on accrual basis. This means that the amounts reflected in the financial statements are not supported by the financial records.

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

1.5. Inaccuracies in Note 30 - Cash Generated from Operation

Note 30 to the financial statements on cash generated from operations, which is supposed to reconcile surplus for the year amount of Kshs.18,090,796 reported in the statement of financial performance with net cash flow from operating activities amount of Kshs.24,820,150 reflected in the statement of cash flows, indicates net cash flow from operating activities amount of Kshs.24,820,150 which differs with the re-cast total of Kshs.24,872,649, resulting in an unreconciled variance of Kshs.52,499. In addition, the

Note excludes, without explanation, increases of Kshs.4,200 and Kshs.144,377 in trade and other payables and third-party deposits respectively. As a result, the accuracy of the cash Generated from Operations balance of Kshs.24,820,150 and the cash and cash equivalents balance of Kshs.44,361,845 as at 30 June, 2025 could not be confirmed.

1.6. Misstatement of PMC Bank Account Balances

Annex – PMC Bank Balances - reflects total balance of Kshs.35,648,807 which is at variance with the re-computed balance of Kshs.33,599,735, resulting in an unreconciled variance of Kshs.2,049,072.

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

2.0. Variance in Deposits Balances

The statement of financial position reflects third-party Deposits and gratuity provision balances totalling Kshs.2,107,151, while Note 19 on cash and cash equivalents indicates a balance of Kshs.1,934,430 in the deposits bank account, resulting in an unreconciled variance of Kshs.172,721.

In the circumstances, the accuracy and completeness of the reported deposits balances could not be confirmed.

3.0. Unsupported Bursary Expenditure

The statement of financial performance, and as disclosed in Note 14 to the financial statements, reflects an amount of Kshs.56,525,405 in respect of other grants and transfers actual expenditure. Included in the amount is bursary-secondary schools, bursary-tertiary institutions and bursary-special schools amounts of Kshs.18,155,000, Kshs.12,210,000 and Kshs.2,000,000 respectively, totalling Kshs.32,365,000. However, there was no evidence that the beneficiaries were needy cases and minutes of the bursary committee documenting the basis for selecting specific beneficiaries were not provided for audit.

Further, the Fund did not have standard guidelines on the award of bursaries, contrary to Section (11)(1) (p) of the Public Finance Management (National Government) Regulations, 2015, which states that the Constituency Committee shall ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund.

In addition, acknowledgement letters and receipts from the receiving institutions, confirming receipt of the disbursed bursaries amounting to Kshs.32,365,000 were not provided for audit.

In the circumstances, the accuracy, completeness and authenticity of the bursary disbursements of Kshs.32,365,000 could not be confirmed.

4.0. Non-Compliance with Financial Reporting Framework

Review of the financial statements revealed the following anomalies:

- i. Reflected in the statement of financial position is opening balance of Kshs.1,210,516 in respective of gratuity provision. However, the supporting Note 29 to the financial statements does not have a comparative (1st July, 2024) column to record the amount.
- ii. The summary of asset register indicates historical cost balance brought forward of Kshs.5,794,000 which was not disclosed in the prior year's (2023/2024) summary of asset register. Further, Note 23 to the financial statements reflects property plant and equipment schedule which erroneously indicates an opening balances as at 1st July 2025 instead of 1st July 2024.

In the circumstances, the financial statements do not comply fully with the accounting standards as prescribed by the Public Sector Accounting Standards Board in accordance with the provisions of Section 81(3) of the Public Finance Management Act, 2012 and therefore, Management was in breach of the law.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Suna West Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget of Kshs.238,257,429 and actual receipts of Kshs.195,787,571, resulting in underfunding of Kshs.42,469,858 or 18% of the budget. Similarly, the Fund spent an amount of Kshs.151,425,726 out of the actual receipts of Kshs.195,787,571, resulting in underutilization of Kshs.44,361,845 or 23%.

Further, the statement reflects final expenditure budget of Kshs.238,257,429 which includes Kshs.38,293,288 allocated to forty-six (46) projects that were approved for implementation during the year under review, but had not been implemented as at 30 June, 2025.

The underfunding, underutilization and non-implementation of projects affected planned activities and may have negatively impacted service delivery to the constituents of Suna West.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion/Material Uncertainty Related to Going Concern 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 Lawfulness and Effectiveness in the Use of Public Resources, respectively. Review of the status during audit of the Fund in 2024/2025 revealed that the following matters remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Unsupported Committee Expenses
2	2023/2024	Unsupported Expenditure on Sports Projects
3	2023/2024	Budgetary Control and Performance
4	2023/2024	Transfers to Primary Schools - Flawed Tendering Process

Other Information

The Management is responsible for the Other Information set out on page iv to I which comprises Key Constituency Information and Management, NG - CDF Chairman's Report, Statement of Performance against Predetermined Objectives, Governance Statement, Environment and Sustainability Reporting and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on 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

1.0. Regularity of Procurements and Award of Contracts

1.1. Delayed Completion of John Okwayo Technical Training Institute

Review of records revealed that an amount of Kshs.8,000,000, out of a budgetary allocation of Kshs.10,000,000, was transferred for construction of John Okwayo Technical Training Institute. The project implementation was to be done by Kisii National Polytechnic (Mentor Institution). However, audit inspection of the project in October, 2025 revealed that only foundation and pillars had been done. Further, the project implementation status report, Memorandum of Understanding (MOU) on execution and land ownership details or title deed were not provided for audit review. In addition, the official name of the institution was not clear as some records refers to it as John Okwanyo Technical Training Institute, Others as Suna - West Technical and Vocational College.

In the circumstances, the value for money realized from the expenditure of Kshs.8,000,000 on the project could not be confirmed.

1.2. Anomalies in the Implementation of Projects

Review of records revealed that Kshs.18,720,686 was spent on twenty-six (26) primary and secondary schools projects during the year under review. However, physical verifications of the projects revealed that they were not implemented as per the specifications in the bills of quantities, were poorly done or were not labelled.

1.3. Delayed Completion of and Unsupported Expenditure Migori Teachers Training College

Review of records revealed that an amount of Kshs.2,075,632, out of a budgetary allocation of Kshs.12,400,000, was transferred for the construction of Migori Teachers Training College. Physical verification in October, 2025 revealed that the project was

approximately 90% complete. The remaining works included additional works on back stairs spiral and two rooms etc. It was not clear if the variations had cost implications. Further, the project implementation status report, Memorandum of Understanding on execution, land ownership details or title deed and last payment voucher and certificate were not provided for audit. In addition, the institution's official name and ownership status were also not clear as some records and signages referred to it as Migori TTC, while others called it Rongo University Campus. No documentary evidence or explanations were provided to confirm the true status regarding the correct name and ownership of the College.

In the circumstances, the value for money realized from the expenditure of Kshs.2,075,632 on the project could not be confirmed.

2.0. Irregularities in Procurement of Projects

Review of records revealed that the Fund spent Kshs.30,946,294 on twenty-eight (28) projects. However, examination of the supporting procurement documents revealed irregularities as detailed in **Appendix 1**.

In the circumstances, the value for money realized from the expenditure of Kshs.30,946,294 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1.0. Cash and Cash Equivalents

1.1. Status of the Bank Accounts Operated by the Fund

Review of the cash book, bank statements, and other records revealed that the NGCDF operated and maintained two bank accounts and various PMC bank accounts. However,

list of the bank signatories, their signature specimens, and letters or other correspondences confirming the bank accounts were opened procedurally/duly approved were not provided for audit review.

1.2. Cash and Cash Equivalents – Weaknesses in Recording and Management

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

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

2.0. Lack of a Risk Management Policy and Bursary Policy

The audit revealed that the Fund did not have in place an approved risk management policy and bursary policy. This is contrary to the provisions of Regulation 165 (1) (a) and (b) of the Public Finance Management (National Government) Regulations, 2015. The Fund therefore lacked a blue print for identifying, and mitigating against risks in case of a disaster.

In the circumstances, the effectiveness of risk management in the Fund could not be confirmed.

3.0. Weak Internal Controls over Assets

Audit of the Fund's fixed assets revealed that Management did not maintain up-to-date assets register, assets had not been tagged and there was no effective asset management system.

In the circumstances, the effectiveness of internal controls on fixed assets could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance 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 which 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 complies with the authorities which govern them, and that public resources are applied in an effective way.

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

03 December, 2025

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

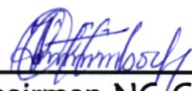
11. Statement of Financial Performance for the Year Ended 30th June 2025

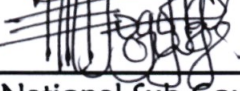
	Note	Period ended 30 th June 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	170,469,858
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		170,469,858
Expenses		
Employee costs	10	5,371,617
Committee expenses	11	3,456,800
Use of Goods and Services	12	6,486,790
Other Government Units Actual expenditure	13	80,485,951
Other Grants and Transfers Actual expenditure	14	56,525,405
Depreciation and amortization expense	15	52,500
Digital Hubs Actual expenditure	16	-
Total expenses		152,379,062
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		18,090,796

The Constituency financial statements were approved by the NGCDFC on 30 June 2025 and signed by:

NATIONAL SUB-COUNTY ACCOUNTANT
 SUNA WEST
 P.O. Box 602-40400, SUNA, MIGORI
 Email: sunawestsct@gmail.com




 Chairman NG-CDF
 Committee
 Edward Odhiambo Oluoch


 National Sub-County
 Accountant
 CPA Ogola Carrylus Oyugi
 ICPAK M/No: 7340


 Fund Account Manager
 CPA Janes Awiti Majengo

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

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

	Note	Period as at 30th June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	44,361,845	19,340,618
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	42,469,858	48,446,953
Prepayments	22	-	-
Total Current Assets		86,831,703	67,787,571
Non-Current Assets			
Property, Plant and Equipment	23	122,500	175,000
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		122,500	175,000
Total Assets (A)		86,954,203	67,962,571
Liabilities			
Current Liabilities			
Trade and Other Payables	26	4,200	-
Third-Party Deposits	27	144,377	-
Lease Liabilities	28	-	-
Gratuity provision	29	1,962,774	1,210,516
Total Current Liabilities		2,111,351	1,210,516
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		2,111,351	1,210,516
Net Assets (A-B)		84,842,852	66,752,055
Represented by:			
Revaluation Reserves		-	-
Accumulated Surplus		84,842,852	66,752,055
Total Net Assets		84,842,852	66,752,055

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

The Constituency financial statements set out on pages SUNA WEST to SUNA WEST approved by NG CDFC on 30th June, 2025 and signed by:

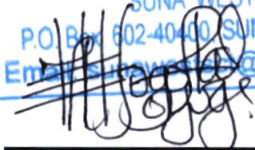


Chairman NG-CDF

Committee

Edward Odhiambo Oluoch

NATIONAL SUB-COUNTY ACCOUNTANT
SUNA WEST
P.O. Box 602-40400, SUNA, MIGORI
Email: [ogola@gmail.com](mailto:ogola@sunawest.org)



National Sub-County

Accountant

CPA Ogola Carrylus Oyugi

ICPAK M/No:7340



Fund Account Manager

CPA Janes Awiti Majengo

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

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

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
As at 30 th June 2024 (cash basis)	4,372,131	-	4,372,131
Adjustments: (to recognize assets and liabilities)			
Add Assets	63,590,440		63,590,440
Less Liabilities	1,210,516		1,210,516
As at July 1, 2024	66,752,055		66,752,055
Surplus/(Deficit) For the Period	18,090,796		18,090,796
Revaluation Gain/Loss	-	-	-
As at 30 th June 2025	84,842,852	-	84,842,852

Note:

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

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

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

	Notes	Period ended 30th June, 2025
		Kshs
Cashflowsfromoperatingactivities		
Receipts		
Transfers from the NGCDF Board		176,446,953
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
Total Receipts		176,446,953
Payments		
Employee costs		4,615,158
Committee expenses		3,456,800
Use of Goods and Services		6,486,790
Other Government Units Certified Works		80,341,574
Other Grants and Transfers		56,525,405
Digital Hubs Expenses		-
Total Payments		151,425,726
Net Cash Flows from/ (used in) Operating Activities	28	25,021,227
Cash flows From Investing Activities		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Netincrease/(decrease)incash& Cash equivalents		25,021,227
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		25,021,227
Cash and cash equivalents at Period Start	17	19,340,618
Cash and cash equivalents at Period End	17	44,361,845

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/2025	Opening Balance 1 st July 2024 (operational , deposit and PMCs C/Bk) and AIA	Previous Years' 2023/2024 Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers From the NGCDF Board	170,469,858	19,340,618	48,446,953	238,257,429	195,787,571	42,469,858	82%
Grants/donations from other entities	-	-	-	-	-	-	0%
Finance income	-	-	-	-	-	-	0%
Miscellaneous income	-	-	-	-	-	-	0%
Totals	170,469,858	19,340,618	48,446,953	238,257,429	195,787,571	42,469,858	82%
Expenses							
Employee costs	6,270,644	386,282	-	6,656,926	4,615,158	2,041,768	69%

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Committee expenses	3,278,062	462,857	46,013	3,786,932	3,456,800	329,932	91%
Use of Goods and Services	5,713,581	898,749	4,800	6,617,130	6,486,790	130,540	98%
Other Government Units Certified Works	88,500,000	14,131,239	39,753,233	142,384,472	80,341,573	62,042,899	56%
Other Grants and Transfers	57,007,571	3,461,491	8,632,363	69,101,425	56,525,405	12,576,020	82%
Acquisition of assets	-	-	10,544	10,544	-	10,544	0%
Digital Hubs Expenses	2,200,000	-	-	2,200,000	-	2,200,000	0%
Funds Pending Approval**	7,500,000	-	-	7,500,000	-	7,500,000	0%
Totals	170,469,858	19,340,618	48,446,953	238,257,429	151,425,726	86,831,703	64%
Surplus for the period	-	-	-	-	44,361,845	(44,361,845)	

***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.

All the items below 90% can be summarized as follows

<i>S/NO</i>	<i>ITEM</i>	<i>PERCENTAGE</i>	<i>REASON</i>
<i>1.</i>	<i>Employee cost</i>	<i>69%</i>	<i>Late disbursement of funds</i>
<i>2</i>	<i>Transfer to other government units</i>	<i>56%</i>	<i>Late disbursement of funds</i>
<i>3</i>	<i>Other grants and transfers</i>	<i>82%</i>	<i>Late disbursement of funds</i>

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	86,831,703
Less undisbursed funds receivable from the Board as at 30 th June 2025	42,469,858
Cash and Cash Equivalents at the end of the 30 th June 2025	44,361,845


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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 NGCDFC on 30th June, 2025 and signed by:



Chairman NG-CDF Committee

Edward Odhiambo Oluoch



NATIONAL SUB-COUNTY ACCOUNTANT
Box 601 00100, SUNA, MIGORI
cpaogola@ngcdfc.org

National Sub-County Accountant

CPA Ogola Carrylus Oyugi

ICPAK M/No:7340



Fund Account Manager

CPA James Awiti Majengo

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	6,270,644	386,282	-	6,656,926	4,615,158	2,041,768
1.2 Committee allowances	1,142,062	462,857	46,013	1,650,932	1,321,000	329,932
1.3 Use of goods and services	3,494,644	272,627	-	3,767,271	3,759,257	8,014
Sub-total	10,907,350	1,121,766	46,013	12,075,129	9,695,415	2,379,714
2.0 Monitoring and evaluation						
3.02.1 Capacity building	221,938	360,459		582,397	477,926	104,471
2.2 Committee allowances	2,136,000	-		2,136,000	2,136,000	-
2.3 Use of goods and services	1,996,999	265,663		2,262,662	2,249,407	13,255
Sub-total	4,354,937	626,122	-	4,981,059	4,863,333	117,726
4.0 Emergency						

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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
Kababu Police Station	100,000	200,000	-	300,000	292,514	7,486
Masara Primary	600,000	-	241	600,241	-	600,241
Migori Teachers Training College	-	730,113	-	730,113	726,683	3,430
Nyabukeno Primary School	150,000	9,107	-	159,107	158,000	1,107
Nyahera Primary School	1,100,000	31,532	-	1,131,532	1,110,592	20,940
Maweni Girls Sec School	700,000	-	-	700,000	698,700	1,300
Omuomore Primary	230,000	-	-	230,000	229,789	211
Oruba Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Piny Oyie AP Police Station	100,000	806	-	100,806	100,000	806
Ramoya Maranatha Mixed Sec.	1,250,000	50,400	-	1,300,400	1,298,000	2,400
St Francis Wiga Girls	900,000	479	-	900,479	896,000	4,479
St. Peters Abwao Secondary	1,650,000	1,417	-	1,651,417	1,137,551	513,866
Surumina Primary School	230,000	-	-	230,000	229,434	566
unutilized	62,098	-	-	62,098	-	62,098
Sub-total	8,272,098	1,023,853	241	9,296,192	6,877,263	2,418,929
5.0 Bursary and Social Security						

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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
5.1 Primary Schools				-	-	-
5.2 Secondary Schools	24,000,000	27,609	3,115	24,030,724	18,155,000	5,875,724
5.3 Tertiary Institutions	10,555,473	2,252,002	-	12,807,475	12,210,000	597,475
5.4 Vocational Institutions	3,000,000	-	-	3,000,000	2,000,000	1,000,000
5.4 special needs		-	-	-	-	-
5.5 Education Support Programmes		-	-	-	-	-
5.6 Social Security - SHA	3,900,000	-	3,900,000	7,800,000	7,800,000	-
Sub-total	41,455,473	2,279,611	3,903,115	47,638,199	40,165,000	7,473,199
6.0 Sports						
Regional Sports	-	8,557		8,557	-	8,557
Sub-total	-	8,557	-	8,557	-	8,557
7.0 Environment						
Wiga Girls	-	-	669	669	-	669
Ragana girls sec	-	10,000	-	10,000	-	10,000
Kopanga Police Post	-	130,000	-	130,000	-	130,000

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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
Sub-total	-	140,000	669	140,669	-	140,669
8.0 Primary Schools Projects						
Arombe Primary		304,846		304,846	303,650	1,196
Barasengo Primary		5,754	3,500,000	3,505,754	3,503,406	2,348
Dip Primary	-	5,458		5,458	-	5,458
Godkwer Primary		37,741	1,100,000	1,137,741	1,135,501	2,240
Jumbo Primary		219,472	1,100,000	1,319,472	1,317,000	2,472
Kipasisonga Primary			1,100,000	1,100,000	1,092,766	7,234
Kotuga Primary		2,704		2,704	-	2,704
Kowino Primary		1,250		1,250	-	1,250
Kowiti Memorial Primary		188,990	1,500,000	1,688,990	1,684,267	4,723
Machicha Primary		2,205,406	-	2,205,406	2,205,406	-
Magacha Primary		2,310		2,310	-	2,310
Magoto Primary		171,232	487,768	659,000	659,000	-
Masara Primary School	-			-	-	-
Maseno Giribe Primary		536,420	1,096,214	1,632,634	1,632,634	0.18
Migori Primary	-	1,385,641	998,185	2,383,826	2,383,826	-
Milimani Primary		641,545	1,000,000	1,641,545	1,638,225	3,320

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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
Mubachi Primary		29,090		29,090	-	29,090
Ndemra Primary		372,676	1,400,000	1,772,676	1,772,533	143
Nyahera Primary		-		-	-	-
Nyailinga Primary		600,000		600,000	599,500	500
Nyamanga Giribe Primary		582,000		582,000	579,975	2,025
Nyambeche Primary	-	2,000		2,000	-	2,000
Nyambona Primary School	-	302,550	1,300,000	1,602,550	1,600,376	2,175
Nyamome Primary	-	28,610		28,610	-	28,610
Nyamunda Primary School		-	-	-	-	-
Obembo Primary		300,000		300,000	299,000	1,000
Ombo Dago Primary	-	26,322	497,383	523,705	523,705	-
Oruba Keyo Primary School		916,910		916,910	912,302	4,608
Oruba Primary	-	50,915	2,700,000	2,750,915	2,750,276	639
Paw Ndege Primary	-	20,080	-	20,080	-	20,080
Peter Masara Surumina Primary	-	28,530	400,000	428,530	426,460	2,070
Sagero Primary		8,000		8,000	-	8,000

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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
Senior Chief Baraza Odenge Primary	-	298,972		298,972	296,946	2,026
St Peters Nyamaraga Primary		-	1,100,000	1,100,000	1,096,802	3,198
St. Francis Marindi Primary	-	6,721		6,721	-	6,721
St. Francis Omuomore Primary		44,060		44,060	7,560	36,500
St. Francis Manya Primary	-	17,736		17,736	-	17,736
Wuoth Ogik Primary School		1,529,056	700,000	2,229,056	2,226,516	2,540
Dip Primary	1,500,000	-		1,500,000	-	1,500,000
Kokendi Primary School	1,400,000	-		1,400,000	854,656	545,344
Kosege Primary School	5,000,000	-		5,000,000	-	5,000,000
Magongo Primary School	2,700,000	-		2,700,000	990,231	1,709,769
Marabiko Primary School	600,000	-		600,000	-	600,000
Migori Primary	3,000,000	-	-	3,000,000	-	3,000,000
Nyambeche Primary	5,000,000	-		5,000,000	-	5,000,000
Nyamome Primary	800,000	-		800,000	-	800,000
Ombo Dago Primary	1,400,000	-	-	1,400,000	2,050	1,397,950
Oruba Primary School	8,800,000	37,097		8,837,097	4,287,680	
Ore Primary School	600,000	-		600,000	-	600,000

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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
Paw Ndege Primary	1,400,000	-		1,400,000	-	1,400,000
Senior Chief Baraza Odenge Primary	1,400,000	-		1,400,000	-	1,400,000
Raha Primary School	1,400,000	-		1,400,000	848,881	551,119
St. Francis Manya Primary School	2,800,000	-		2,800,000	1,518,342	1,281,658
St. Francis Marindi Primary School	2,800,000	-		2,800,000	1,705,520	1,094,480
St. Francis Omuomore Primary	2,800,000			2,800,000	2,507,777	292,223
Peter Masara Surumina Primary	2,800,000	-		2,800,000	2,575,602	224,398
				-		-
				-		-
Sub-total	46,200,000	10,910,094	19,979,550	77,089,644	45,938,370	26,601,857
9.0 Secondary Schools Projects (List all the Projects)						
Lwala Mixed Secondary	-	-	600,000	600,000	-	600,000
Magongoribe Secondary	-	7,205	-	7,205	-	7,205

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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
Masara Mixed Secondary	-	3,485	-	3,485	-	3,485
Migori Township	-	178,008	1,693,890	1,871,898	1,871,886	12
Nyamome Mixed Secondary	-	598,554	1,000,000	1,598,554	1,593,724	4,830
Nyasoko Mixed Secondary	-	1,260,688	173,671	1,434,359	1,260,690	173,669
Oruba Mixed Secondary	-	35,344	6,122	41,466	-	41,466
Ragana Girls Secondary	-	121,409	-	121,409	120,575	834
Ramoya Maranatha Mixed	-	667,405	300,000	967,405	967,405	-
Sagero Secondary School	-	-	-	-	-	-
Sibuoche Secondary	-	1,393	-	1,393	-	1,393
St Peters Abwao Secondary	-	37,560	-	37,560	-	37,560
St. Celestino Nyangubo Girls Sec.	-	2,439	-	2,439	-	2,439
St. Peter's Giribe Mixed Sec.	-	306,156	-	306,156	300,000	6,156
Kcb						
Bondo Secondary School	4,400,000	-	-	4,400,000	4,204,829	195,171
Malera Secondary School	3,000,000	-	-	3,000,000	-	3,000,000
Masara Mixed Sec.School	9,000,000	-	-	9,000,000	-	9,000,000
St Peters Maweni Girls Sec.	3,750,000	-	-	3,750,000	2,292,086	1,457,914

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
St. Peter's Giribe Mixed Sec.	3,750,000	-	-	3,750,000	2,265,450	1,484,550
Tom Mboya Ragana Girls Sec.	5,000,000	-	-	5,000,000	2,516,898	2,483,102
St Peters Abwao Secondary	-	-	7,000,000	7,000,000	6,934,028	65,972
				-		-
Sub-total	28,900,000	3,219,645	10,773,683	42,893,328	24,327,571	18,565,757
10.0 Tertiary institutions Projects (List all the Projects)						
Migori TTC	12,400,000	-		12,400,000	2,075,632	10,324,368
John Okwanyo TTI	1,000,000		9,000,000	10,000,000	8,000,000	2,000,000
John Okwanyo TTI		1,500		1,500	-	1,500
				-		-
				-		-
Sub-total	13,400,000	1,500	9,000,000	22,401,500	10,075,632	12,325,868
11.0 Security Projects						
Piny Oyie AP Police Station		806		806	-	806
Wasimbete ACC Residence		1,500		1,500	-	1,500

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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
DCC Office Construction		5,664		5,664	-	5,664
Suba West ACC	1,500,000	-	-	1,500,000	-	1,500,000
Oruba Police Station	500,000	-	-	500,000	-	500,000
Masara Police Station		1,500		1,500	-	1,500
Suna West ACCs Office		-	500,000	500,000	486,467	13,533
				-		
Sub-total	2,000,000	9,470	500,000	2,509,470	486,467	2,023,003
11.0 DIGITAL HUB						
11.1 Suba wiga ACC'S Office	2,200,000			2,200,000	-	2,200,000
				-		-
Sub-total	2,200,000	-	-	2,200,000	-	2,200,000
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)			-	-		-
12.2 Purchase of furniture and fittings				-		-
12.2 Construction of CDF office				-		-
Sub-total	-	-	-	-	-	-

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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
14.0 CLIMATIC CHANGE						
14.1 Climatic Change	5,280,000	-	4,228,338	9,508,338	8,996,675	511,663
Sub-total	5,280,000	-	4,228,338	9,508,338	8,996,675	511,663
13.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)			10,544	10,544		10,544
12.2 Purchase of furniture and fittings				-		-
12.2 Construction of CDF office				-		-
Sub-total	-	-	10,544	10,544	-	10,544
14.0 Others						
Strategic Plan 2022-2027		-	4,800	4,800	-	4,800
Sub-total	-	-	4,800	4,800	-	4,800
Funds pending approval**						
Sagero Mixed Secondary	6,000,000			6,000,000		6,000,000
Masara Primary	1,500,000			1,500,000		1,500,000
AIA	-	-	-	-	-	-

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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
Sub-total	7,500,000	-	-	7,500,000	-	7,500,000
Total	170,469,858	19,340,618	48,446,953	238,257,429	151,425,726	82,282,286

(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 Suna West Constituency principal activity is Suna West.

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 PFM Act, and International Public Sector Accounting Standards (IPSAS). The NG-CDF Suna West has taken the advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statements. The NG-CDF Suna West has recognised all financial assets, including cash and cash equivalent held in the operational account, deposit account, and PMCs bank accounts; receivables (amount due from the board and other parties), prepayments property plant and equipment (PPE) and intangible asset acquired during the financial year 2023/2024 up to the reporting date.

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

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The recognition of all non-financial assets acquired prior to 2023 2024 financial year will be undertaken in the third year of transition period, after the necessary identification and valuation process 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(2012), the NGCDF Act(2015) as amended in 2023, The National Treasury and NGCDFB Circulars in force, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities. Not applicable to our entity
IPSAS 44:	<i>Applicable 1st January 2025</i> The Standard requires,

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<p>Non- Current Assets Held for Sale and Discontinued Operations</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>Not Applicable to our entity</p>
<p>IPSAS 45: Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>Not Applicable to our entity</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.

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	<p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>Not applicable</i></p>
IPSAS 47: Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>Not applicable</i></p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>Not applicable</i></p>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>Not applicable</i></p>
IPSAS 50:	<p><i>Applicable 1st January 2027</i></p>

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<p>Exploration For Evaluation of Mineral Resources</p>	<p>The objective of this Standard is to specify the financial reporting for the & exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>Not applicable</i></p>
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iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

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

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

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

c) Property, plant and equipment

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

d) Leases

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

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

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

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

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

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

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

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

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

(include provisions applicable for your organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

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6. Transfers from the NGCDF Board

Description	2024/2025
	Kshs
NGCDFB Transfers (Allocation for the FY)	170,469,888
Total	170,469,888

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	-

9. Miscellaneous income

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

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10. Employees cost

	<i>2024/2025</i>
	Kshs
NG-CDFC Basic staff salaries	4,465,729
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	752,258
Employer Contributions Compulsory national social security schemes	113,585
Employer Contributions Compulsory Housing levy	35,844
Employer contributions to National Industrial Training Authority	4,200
Other Specify	-
Total	5,371,617

11. Committee Expenses

	<i>2024/2025</i>
	Kshs
Sitting allowance	1,051,000
Other Committee expenses	2,405,800
Total	3,456,800

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12. Use of Goods and services

	<i>2024/2025</i>
	Kshs
Utilities, supplies and services	203,303
Communication, supplies and services	210,000
Domestic travel and subsistence	1,523,225
Printing, advertising and information supplies & services	457,763
Office Rent	-
Training expenses	1,832,701
Hospitality supplies and services	733,400
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	849,289
Fuel, oil & lubricants	480,905
Bank charges	19,704
Routine maintenance – vehicles and other transport equipment	172,000
Routine maintenance – other assets	4,500
Strategic plan expenses	-
Other operating expenses	-
Total	6,486,790

13. Other Government Units Actual expenditure

Description	<i>2024/2025</i>
	Kshs
Primary Schools Actual expenditure	46,082,747
Secondary Schools Actual expenditure	24,327,571
Tertiary Institutions Actual expenditure	10,075,632
Total	80,485,951

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14. Other Grants and transfers Actual expenditure

	<i>2024/2025</i>
	Kshs
Bursary – secondary schools	18,155,000
Bursary – tertiary institutions	12,210,000
Bursary – special schools	2,000,000
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	7,800,000
Security projects Actual expenditure	486,467
Climate change mitigation projects	8,996,675
Emergency projects Actual expenditure	6,877,263
Roads projects Actual expenditure	-
Others specify	-
Total	56,525,405

15. Depreciation and Amortization Expenses

Description	<i>2024/2025</i>
	Kshs
Property Plant and Equipment	52,500
Intangible Assets	-
Total	52,500

16. Digital Hubs Expenses

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

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17. Gain/loss on Sale of Assets

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

18. Impairment Loss

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

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024/2025	1 st July 2025
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank Migori Branch, Account No.1160280876360</i>	6,778,608	4,372,131
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Equity Bank Migori Branch, account No.116028563391</i>	1,934,430	-
<i>Name of Bank, account No. (PMC accounts) as listed</i>	35,648,807	14,968,487
Total	44,361,845	19,340,618
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations <i>(Specify)</i>	-	-
Total	-	-

20. Receivables from Exchange Transactions

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

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

i. Ageing Analysis for Receivables

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

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21. Receivables from Non-Exchange Transactions

Description	2024/2025		Opening Statement 1 st July 2025	
	Kshs		Kshs	
Transfers from NGCDFB	42,469,858		48,446,953	
Outstanding imprest	-		-	
Total	42,469,858		48,446,953	
Description	Period ended 30 th June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	2024/2025	% of the total	Opening Balance	% of the total
Less than 1 year	42,469,858	100%	48,446,953	100%
Between 1- 2 years	-	-	0%	0%
Between 2-3 years	-	-	0%	0%
Over 3 years	-	-	0%	0%
Total (a+b)	42,469,858	-	48,446,953	0%

22. Prepayments

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

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 2025	-	-	-	-	250,000	-	-	250,000
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	-	-	250,000	-	-	250,000
Depreciation And Impairment	-	-	-	-				
Opening Depreciation	-	-	-	-	75,000	-	-	75,000
Depreciation	-	-	-	-	52,500	-	-	(52,500)
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	-	-	127,500	-	-	-
Net Book Values	-	-	-	-				127,500
Opening Bal as at 1 st July 2025	-	-	-	-	175,000	-	-	175,000
As At 30 th June 2025	-	-	-	-	122,500	-	-	122,500

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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). These amounts were adopted on Suna West.

22 b) Property, Plant and Equipment at Cost

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

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

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

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

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24. Intangible Assets

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

25. Right-of use assets

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As At 1 July 2023	-	-	-	-
Additions	-	-	-	-
As At 30 June 2024	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025	-	-	-	-
	-	-	-	-
Accumulated Depreciation				
As At 1 July 2024	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2024	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2025	-	-	-	-
	-	-	-	-
Carrying Amount				
As At 30 June 2025	-	-	-	-
As At 30 June 2025.	-	-	-	-

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26. Trade and Other Payables

Description	2024/2025		Opening Statement 1 st July 2025	
	Kshs		Kshs	
Trade payables	-		-	
Employee payables	4,200		-	
Other payables	-		-	
Total trade and other payables	4,200		-	
Aging analysis: (Trade and other payables)	2024/2025	% of the Total	1 st July	% of the Total
Under one year	4,200	100%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	4,200	100%	-	

27. Third-Party deposits

	<i>2024/2025</i>
	KShs
Retention as at 1 st July (A)	-
Retention held during the year (B)	144,377
Retention paid during the Year (C)	-
Closing Retention as at 30 th June D= A+B-C	144,377

Retentions aging analysis.

	<i>2024/2025</i>	% of the total	<i>Opening Statement 1st July 2025</i>	% of the total
Less than 1 year	144,377	100%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	144,377		-	

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

28. Lease Liabilities

Description	<i>2024/2025</i>	<i>Opening Statement 1st July 2025</i>
	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	1,210,516
Gratuity held during the year	752,258
Gratuity paid during the year	-
Total Gratuity Provision 30th June (A+B-C)	1,962,774

30. Cash Generated from Operations

	<i>Period ended 30th June 2025</i>
	Kshs revised
Surplus for the period before tax	18,090,796
Adjusted for:	
Depreciation	52,500
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	5,977,095
Changes in deferred income	-
Changes in Third party deposits	752,258
Changes in gratuity provision	-
Changes in payments received in advance	-
Net cash flow from operating activities	24,820,150

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

31. Financial Risk Management

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

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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 (Current FY)				
Receivables from exchange transactions			-	-
Receivables from non-exchange transactions	42,469,858	42,469,858	-	-
Bank balances	44,361,845	44,361,845	-	-
Total	86,831,703	86,831,703	-	-
As at 30 June (Previous FY)	-	-	-	-
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	48,446,953	48,446,953	-	-
Bank balances	19,340,618	19,340,618	-	-
Total	67,787,571	67,787,571	-	-

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

Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1	Between 1-3	Over	Total
	month	months	months	
	Kshs	Kshs	Kshs	Kshs
As at 30th June (Current FY)				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	1,962,774	1,962,774
Total	-	-	1,962,774	1,962,774
As at 30th June (Previous FY)	-	-	-	-
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

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 optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

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

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2024/2025

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

Foreign currency sensitivity analysis
2024/2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 th June (2024/2025)			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities	-	-	-
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

The following table demonstrates the effect on the 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	NA	-	-
USD	NA	-	-
Previous FY			
Euro	NA	-	-
USD	NA	-	-

b) Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

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

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Non- Financial Assets				
Investment Property	NA	NA	NA	NA
Land And Buildings	NA	NA	NA	NA
Total	NA	NA	NA	NA

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

iv) Capital Risk Management

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

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	84,842,852	66,752,055
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash and Bank Balances	44,361,845	19,340,618
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	-	-

32. Related Party Disclosures

	<i>2024/2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,051,000	1,473,873
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	170,469,888	178,446,953
Total	170,469,888	178,446,953

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

(Give details)

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Contingent Liabilities

Description	2024/2025	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Contingent Liabilities	NA	NA
Court Case against the Suna West NGCDF	NA	NA
Bank Guarantees in Favour of Subsidiary	NA	NA
Contingent Liabilities arising from Contracts Including PPPs	NA	NA
Others (Specify)	NA	NA
Total	NA	NA

35. Capital Commitments

Capital Commitments	2024/2025	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Authorized for	NA	NA
Authorized and Contracted for	NA	NA
Total	NA	NA

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

38. Currency

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

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18. Annexes
Annex 1: Summary of Asset Register

Asset class	Historical Cost balance brought forward (2023- 2024) (Kshs)	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical Cost At period End (2024-2025)
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	5,544,000	-	-	5,544,000
Office equipment, furniture, and fittings	-	-	-	-
ICT Equipment and Other ICT Assets	250,000	-	-	250,000
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	5,794,000	-	-	5,794,000

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

PMC	Bank	Account number	Bank Balance Current FY 2024/2025	Bank Balance Comparative FY 2023/2024
PRIMARY SCHOOLS				
KIPASISONGA PRIMARY	COOP BANK	1141751063200	7,234	-
AROMBE PRIMARY	EQUITY BANK	1160285268313	1,196	304,846
BARASENGO PRIMARY SCHOOL	EQUITY BANK	1160277146690	2,348	5,754
DIP PRIMARY	EQUITY BANK	1160280262301	5,458	5,458
GIRIBE MASENO PRIMARY SCHOOL	EQUITY BANK	1160277417709	2,240	534,613
GODKWER PRIMARY	EQUITY BANK	1160284076374	2,472	37,741
JUMBO PRIMARY	EQUITY BANK	1160284155787	2,704	219,472
KOTUGA PRIMARY	EQUITY BANK	1160277195812	1,250	2,704
KOWINO PRIMARY	EQUITY BANK	1160280099242	4,723	1,250
KOWITI MEMORIAL PRIMARY	EQUITY BANK	1160277460263	3,927	188,990
MACHICHA PRIMARY	EQUITY BANK	1160280768521	2,310	2,009,333
MAGACHA PRIMARY	EQUITY BANK	1160279861994	12,232	2,310

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PMC	Bank	Account number	Bank Balance Current FY 2024/2025	Bank Balance Comparative FY 2023/2024
MAGOTO PRIMARY	EQUITY BANK	1160285417316	1,979	171,232
MIGORI PRIMARY SCHOOL	EQUITY BANK	1160277414071	1,815	1,385,641
MILIMANI PRIMARY	EQUITY BANK	1160285417396	3,320	641,545
MUBACHI PRIMARY	EQUITY BANK	1160279764837	29,090	29,090
NDEMRA PRIMARY	EQUITY BANK	1160280531905	142	372,675
NYAILINGA PRIMARY	EQUITY BANK	1160285409529	500	600,000
NYAMANGA GIRIBE PRIMARY	EQUITY BANK	1160285428366	2,025	582,000
NYAMBECHE PRIMARY	EQUITY BANK	1160282879864	2,000	2,000
NYAMBONA PRIMARY SCHOOL	EQUITY BANK	1160277202552	2,175	302,550
NYAMOME PRIMARY	EQUITY BANK	1160280127440	28,610	28,610
OBEMBO PRIMARY	EQUITY BANK	1160285418081	1,000	300,000
OMBO DAGO PRIMARY	EQUITY BANK	1160284284527	2,617	26,322
ORUBA KEYO PRIMARY SCHOOL	EQUITY BANK	1160277127449	4,608	916,910
ORUBA PRIMARY	EQUITY BANK	1160285426585	639	50,915

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PMC	Bank	Account number	Bank Balance Current FY 2024/2025	Bank Balance Comparative FY 2023/2024
PAW NDEGE PRIMARY	EQUITY BANK	1160280768470	1,420,080	20,080
SAGERO PRIMARY	EQUITY BANK	1160284066792	8,000	8,000
SENIOR CHIEF BARAZA ODENGE PRIMARY	EQUITY BANK	1160277115274	1,402,026	298,972
ST FRANCIS MANYA PRIMARY	EQUITY BANK	1160284663020	17,736	17,736
ST FRANCIS MARINDI PRIMARY	EQUITY BANK	1160284332759	6,721	6,721
ST FRANCIS OMUOMORE PRIMARY SCHOOL	EQUITY BANK	1160285228876	36,500	44,060
ST. PETERS NYAMARAGA PRIMARY SCHOOL	EQUITY BANK	1160285850920	3,198	-
SURUMINA PRIMARY SCHOOL	EQUITY BANK	1160284311838	2,070	28,530
WUOTH OGIK PRIMARY SCHOOL	EQUITY BANK	1160280484412	2,540	1,529,056
KCB			-	
KOKENDI PRIMARY SCHOOL	KCB	1340593386	145,344	-
MAGONGO PRIMARY SCHOOL	KCB	1340580861	1,709,769	-
OMBO DAGO PRIMARY	KCB	1340597497	997,950	-
ORUBA PRIMARY SCHOOL	KCB	1259352765	3,349,417	37,097

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PMC	Bank	Account number	Bank Balance Current FY 2024/2025	Bank Balance Comparative FY 2023/2024
PETER MASARA SURUMINA PRIMARY SCHOOL	KCB	1339202581	224,398	-
RAHA PRIMARY SCHOOL	KCB	1340592665	551,119	-
ST FRANCIS MANYA PRIMARY	KCB	1339329794	1,137,281	-
ST FRANCIS MARINDI PRIMARY	KCB	1339369443	1,094,480	-
ST FRANCIS OMUOMORE PRIMARY SCHOOL	KCB	1339202271	292,223	-
SECONDARY SCHOOLS				
MAGONGO RIBE SECONDARY SCHOOL	EQUITY BANK	1160277151755	7,205	7,205
MASARA SECONDARY SCHOOL	EQUITY BANK	1160277314528	3,485	3,485
MIGORI TOWNSHIP COMPLEX	EQUITY BANK	1160277314547	6,122	178,008
NYAMOME MIXED SECONDARY	EQUITY BANK	1160277332396	4,830	598,554
NYASOKO MIXED SECONDARY	EQUITY BANK	1160283909215	299,997	1,260,688
ORUBA BOYS SECONDARY	EQUITY BANK	1160277408977	35,344	35,344
RAGANA GIRLS SECONDARY	EQUITY BANK	1160282089769	834	121,409
RAMOYA MARANATHA MIXED	EQUITY BANK	1160277235523	-	667,405

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PMC	Bank	Account number	Bank Balance Current FY 2024/2025	Bank Balance Comparative FY 2023/2024
SIBUOCHE SECONDARY	EQUITY BANK	11602773057014	1,393	1,393
ST. CELESTINO NYANGUBO GIRLS	EQUITY BANK	1160277203961	2,439	2,439
ST. PETERS ABWAO SECONDARY	EQUITY BANK	1160284616657	1,103,532	37,560
ST. PETER'S GIRIBE MIXED SEC. SCHOOL	EQUITY BANK	1160284810334	6,156	306,156
KCB			-	
BONDO NYIRONGE SECONDARY SCHOOL	KCB	1340579561	195,171	-
MALERA MIXED SEC. SCHOOL	KCB	1340594684	3,000,000	-
MASARA SECONDARY SCHOOL	KCB	1340598434	2,900,000	-
ST. PETER'S GIRIBE MIXED SEC. SCHOOL	KCB	1339202018	1,484,550	-
ST. PETERS MAWENI SECONDARY SCHOOL	KCB	1339078368	1,457,914	-
TOM MBOYA RAGANA GIRLS SECONDARY	KCB	1340593971	983,102	-
TERTIARY INSTITUTION PROJECTS				
KISII POLY JOHN OKWANYO TTI	EQUITY BANK		-	-
JOHN OKWANYO TTI	EQUITY BANK	1160284234838	1,500	1,500

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PMC	Bank	Account number	Bank Balance Current FY 2024/2025	Bank Balance Comparative FY 2023/2024
KCB				
MIGORI TEACHERS TRAINING COLLEGE	KCB	1340579111	8,744,368	-
SECURITY PROJECTS				
PINY OYIE AP POLICE STATION	EQUITY BANK	1160277332791	806	806
WASIMBETE ACC RESIDENCE	EQUITY BANK	1160284322767	1,500	1,500
PINY OYIE DCC OFFICE CONTRUCTION	EQUITY BANK	1160277305834	5,664	5,664
ORUBA POLICE POST	EQUITY BANK		500,000	-
MASARA POLICE STATION	EQUITY BANK	1160284409546	1,500	1,500
KCB			-	
SUNA WEST ACC's OFFICE	KCB	1339099233	13,533	-
EMERGENCY				
KABABU POLICE STATION	EQUITY BANK	1160282286119	7,486	200,000
MASARA PRIMARY	EQUITY BANK		600,000	-

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PMC	Bank	Account number	Bank Balance Current FY 2024/2025	Bank Balance Comparative FY 2023/2024
MIGORI TEACHERS TRAINING COLLEGE	EQUITY BANK	1160277154507	3,430	730,113
NYABUKENO PRIMARY SCHOOL	EQUITY BANK	1160277155876	1,107	9,107
NYAHERA PRIMARY SCHOOL	EQUITY BANK	1160280787904	20,940	31,532
ORUBA PRIMARY SCHOOL	EQUITY BANK	1160285426585	211	-
PINY OYIE AP POLICE STATION	EQUITY BANK	1160277332791	1,200,000	806
RAMOYA MARANATHA MIXED SEC. SCH	EQUITY BANK	1160277235523	806	50,400
ST FRANCIS WIGA GIRLS	EQUITY BANK	1160284351723	2,400	479
ST. PETERS MAWENI GIRLLS	EQUITY BANK	1160285098705	4,479	1,807
OMUOMORE PRIMARY	KCB	1339202271	513,866	-
ST. PETERS ABWAO SECONDARY	KCB	1259011429	3,107	1,417
SURUMINA PRIMARY SCHOOL	KCB	1339202581	566	-
Total			35,648,807	14,968,487



Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p>Unsupported committee expenses</p> <p>The statements and receipts payment and as disclosed in note 5 to the financial statement reflect an amount ksh 2458073 in respect to committee expenses. However, management has not provided a gazette notice where members of the constituencies committee appointed by the board were gazette as require by the section 43 (4) of the National Government Constituencies Development Fund act 2015.</p> <p>In the circumstances, it was not possible to determine whether the committee expenses of ksh 2458073 was properly charged to public funds.</p>	<p>We acknowledge not to have produced the Kenya Gazette notice of which Suna West CDFC were appointed. We have since purchased a copy of the Gazette notice from Government printers</p>	Not Resolved	1 year

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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)
2	<p>Unsupported expenditure on sports projects</p> <p>The statement of receipt and payment reflect other grants and transfer amount of ksh52414427 which as disclosed in note 8 to the financial statements includes ksh 350000 in respect to sport projects. Although management has explained that the letter amount was utilized to fund regional sports tournament no document evidence was provided for audit verifications. In the circumstances the accuracy completeness and propriety of the expenditure of ksh 350000on sports projects could not be confirmed</p>	<p>It is true regional sports was carried out in two phases: First, inter-Constituency at the County level, which did Suna west host, West and finals held at Kenya Relief Academy Sports arena situated along Migori- Sirare highway.</p> <p>The Winners represented Migori County at the Regional inter-county Sports games held in Kisumu.</p> <p>Minutes,Results and receipts showing the expenditure incurred in each tournament has been properly documented and ready</p>	Not resolved	1 year

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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)						
		for presentation to the Auditors.								
3	<p>Budgetary control performance</p> <p>The summary statement of appropriation reflects final receipts budget and actual on comparable basis amount of ksh 232593729 and ksh184146776 respectively, resulting in underfunding of ksh 48446953 or 21% of the budget. Similarly, the statement reflect final expenditure budget and actual expenditure on comparable basis of ksh 232593729 or 23% of the budget. Further, the summary statement shows that the fund spent ksh179774646 out of the actual receipt184146776 resulting to underutilization of available fund by ksh4372130</p> <p>In addition, the under expenditure of ksh52819083 includes budgetary allocation amounting to ksh26876337 relating to the following projects which were however not implemented during the year under view due to delay by the board in disbursing budgeted funds</p> <table border="1"> <thead> <tr> <th>s/no</th> <th>Institution/project</th> <th>amount</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	s/no	Institution/project	amount				<p>Kshs. 48,446,953 or 21% of the budget reflect the Amount not disbursed by the NGCDFB during the financial year as reflected in our books thus could not spend or implement what we did not receive.</p> <p>Subsequently the funding and implementation was received and done during the FY 2024/2025 as reflected by this report.</p> <p>Kshs.4,372,130 reflects our cash book closing balance. The Amount wasn't disbursed to</p>		1 year
s/no	Institution/project	amount								

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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)
	1	Wiga girls	669	PMCs or utilized under administration due to time constraints and PFM act and its regulations on reporting or accounting of the funds as at 30 th June i.e. The activities were postponed to the following FY 2024/2025.	
	2	Ragana girls	10000		
	3	Rapong police post	130000		
	4	Barasengo primary	3500000		
	5	Jumbo primary	1100000		
	6	Kowiti memorial primary	1500000		
	7	Magoto primary	150000		
	8	Migory primary	750000		
	9	Milimani primary	1000000		
	10	Ndemra primary	1400000		
	11	Nyambona primary	717624		
	12	Nyamunda primary	653233		
	13	Ombo dago primary	1100000		
	14	Oruba primary	600000		
	15	St peters nyamaranga primary	1100000		
	16	Wuoth ogik primary	61810		
	17	Lwala mixed secondary	600000		

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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)
	18	Migori township primary	1300000			
	19	Nyamome mixed secondary school	1000000			
	20	Nyasoko mixed sec	300000			
	21	Oruba boys secondsry	400000			
	22	Selestino nyangubo girls	1503001			
	23	St peters abwao	8000000			
		total	26876337			
4	Transfer to primary schools – flawed tendering process					

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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 statement of the receipt and payments and as disclosed under note 7 to the financial statements reflects ksh110,484,590 in respect to transfer to other government units. Included in this amount is ksh25,700,000 disbursed to several schools as shown below</p> <table border="1" data-bbox="304 762 835 1414"> <thead> <tr> <th data-bbox="304 762 566 794">schools</th> <th data-bbox="573 762 835 794">Amount (ksh)</th> </tr> </thead> <tbody> <tr> <td data-bbox="304 794 566 831">Migori primary</td> <td data-bbox="573 794 835 831">3000000</td> </tr> <tr> <td data-bbox="304 831 566 900">Wuoth ogik primary</td> <td data-bbox="573 831 835 900">2500000</td> </tr> <tr> <td data-bbox="304 900 566 936">Milimani primary</td> <td data-bbox="573 900 835 936">2500000</td> </tr> <tr> <td data-bbox="304 936 566 1005">Machicha primary</td> <td data-bbox="573 936 835 1005">2500000</td> </tr> <tr> <td data-bbox="304 1005 566 1042">Manya primary</td> <td data-bbox="573 1005 835 1042">2200000</td> </tr> <tr> <td data-bbox="304 1042 566 1110">Oruba keyo primary</td> <td data-bbox="573 1042 835 1110">1900000</td> </tr> <tr> <td data-bbox="304 1110 566 1147">Marindi primary</td> <td data-bbox="573 1110 835 1147">1500000</td> </tr> <tr> <td data-bbox="304 1147 566 1216">Dip primary (manager equity)</td> <td data-bbox="573 1147 835 1216">1200000</td> </tr> <tr> <td data-bbox="304 1216 566 1252">Manya primary</td> <td data-bbox="573 1216 835 1252">1100000</td> </tr> <tr> <td data-bbox="304 1252 566 1321">Nyamome primary</td> <td data-bbox="573 1252 835 1321">1100000</td> </tr> <tr> <td data-bbox="304 1321 566 1358">Oruba primary</td> <td data-bbox="573 1321 835 1358">1000000</td> </tr> <tr> <td data-bbox="304 1358 566 1414">Surumina primary</td> <td data-bbox="573 1358 835 1414">1000000</td> </tr> </tbody> </table>	schools	Amount (ksh)	Migori primary	3000000	Wuoth ogik primary	2500000	Milimani primary	2500000	Machicha primary	2500000	Manya primary	2200000	Oruba keyo primary	1900000	Marindi primary	1500000	Dip primary (manager equity)	1200000	Manya primary	1100000	Nyamome primary	1100000	Oruba primary	1000000	Surumina primary	1000000			
schools	Amount (ksh)																													
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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)						
	<table border="1" data-bbox="427 480 958 619"> <tr> <td>Omuomore primary</td> <td>1000000</td> </tr> <tr> <td>Marindi primary</td> <td>1000000</td> </tr> <tr> <td>total</td> <td>25700000</td> </tr> </table> <p>However, review of the tender evaluation minutes provided for audit revealed that only three (3) tenderers responded to all the invitation to the notices which is abnormal in open tenders.</p> <p>Further the criteria set in the tender document for a bidder to be awarded a tender including provision of certificate of registration, tax compliance certificate, certificate of national constructions authority and pin certificate. However, it was noted that bidders assisted one another to win tender. For instance, a bidding company would intentionally fail to attach national construction authority certificate so that it loses the tender to allow another bidder to win.</p> <p>In addition, receipt for the sale of the tender document requested for clarifications and any responses issued</p>	Omuomore primary	1000000	Marindi primary	1000000	total	25700000			
Omuomore primary	1000000									
Marindi primary	1000000									
total	25700000									

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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)
	by a procuring projects management committee (PMC) were not provided for audit and therefore the number of bidder could be verified			



Name
Fund Account Manager.

