REPUBLIC OF KENYA

REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID
DATE: 03 DEC 2025
DAY. Wednesday
TABLED BY: Hon. Naomi Waqo, MP
CLERK-AT THE-TABLE:

PARLIAMENT OF KENYA LIBRARY

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TIGANIA EAST CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE, 2025

OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084 - 00100, NAIROBI
RECORDS OFFICE
20 NOV 2025
RECEIVED

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

TIGANIA EAST CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

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

Table of Contents Page

1. Acronymsand Definition of Key Terms ii
2. Key Constituency Information and Management iii
3. NGCDF Committee vii
4. NG-CDFC Chairman's Report x
5. Statement Of Performance Against Predetermined Objectives for FY2024/2025 xiv
6. Governance Statement xvi
7. MANAGEMENT DISCUSSION AND ANALYSIS xx
8. Statement of Management Responsibilities xxviii
9. Report Of the Independent Auditor on the NGCDF- Tigania east Constituency xxx
10. Statement of Financial Performance for the Year Ended 30th June 2025 1
11. Statement Of Financial Position As At 30th June, 2025 3
12. Statement of Changes in Net Assets for the year ended 30 June 2025 5
13. Statement Of Cash Flows for The Year Ended 30th June 2025 6
14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025 8
15. Budget Execution by Sectors And Projects For The Year Ended 30th June 2025. 12
16. Notes to the Financial Statements 32
17. Annexes 70

1. Acronymsand Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

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 and2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution.
c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution.
d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution.
e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution.
f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution.
i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution.
j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources.
k) Create a harmonious relationship between citizens and the national government and its officers in local development.
l) Provide a platform for citizens' participation in service delivery.

m) Build local accountability and transparency in the use of resources; and
n) Provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Tigania eastConstituency'sday-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	Danson Njogu Njiru
2.	National Sub-County Accountant	Mercy Gitonga
3.	Chairman NGCDFC	George Kalera
4.	Member NGCDFC	Priscilla Mithika
5.	Member NG CDFC	Mathew Mwenda Igweta

(c) Fiduciary Oversight Arrangements

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

(d) NGCDF Tigania east Constituency Headquarters
NG-CDF Building/House/Plaza
Meru-Maua Avenue/Road/Highway
Muriri (Indicate town) KENYA.

(e) NGCDF Tigania east ConstituencyContacts
P.O. Box 17-60605
Telephone: (254) 0703 780 482
E-mail: cdftiganiaeast.go.ke
Website: www.go.ke

(f) NGCDF Tigania east Constituency Bankers

1. Bank A. 01120378126000(Operations Account). *Co-operative bank*
   Branch Makutano-meru
   P.O. Box 1328-60200, Meru.

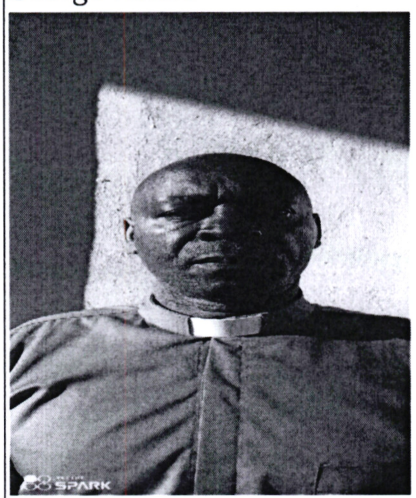
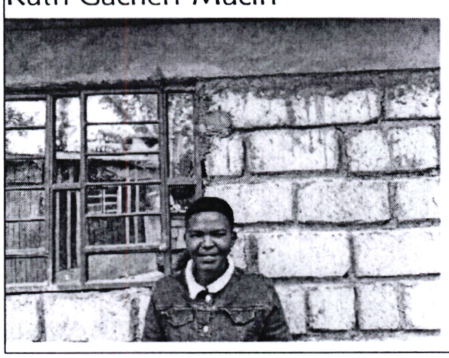
2. Bank B. 086000024777 (Deposit account). *Family bank*
   Maua Branch
   P.O. Box 118-60600, Maua

3. Bank C. (PMC Accounts) *Sidian Bank*
   Branch Meru
   P.O. Box 25363-00603, Meru.

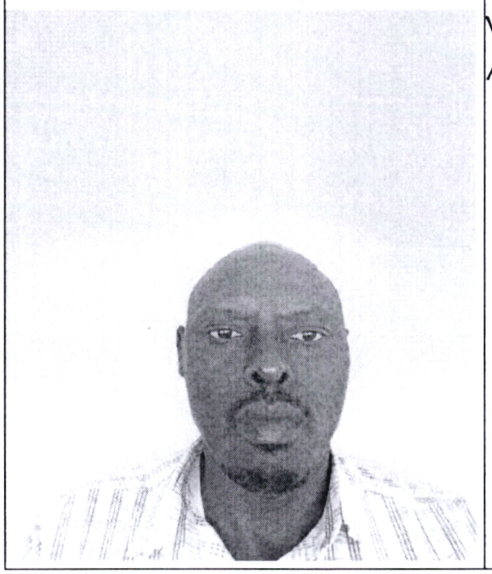
(g) Independent Auditor
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(h) Principal Legal Adviser
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. NGCDF Committee

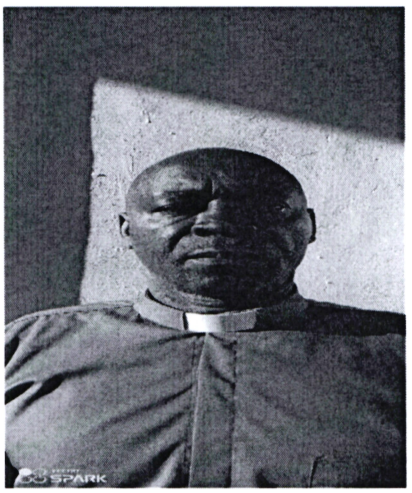
Name	Details
Chairman George Kalera 	Date of Birth: 17/12/1967 Academic and Professional qualification:Farmer Work Experience:10years
Secretary Priscilla Mithika 	Date of Birth: 1/1/1959 Academic and Professional qualification: Businesswoman Work Experience: 15 years
Ruth Gacheri Muciri 	Date of Birth: 22/02/1997 Academic and Professional qualification: Farmer Work Experience: 8 years

Hellen Kanana Joel 	Date of Birth: 28/08/1979 Academic and Professional qualification: Businesswoman Work Experience: 10 years
Gerald Tulatia Naituli 	Date of Birth: 1/1/1975 Academic and Professional qualification: Farmer Work Experience: 9years
Irene Gatumwa 	Date of Birth: 28/02/1994 Academic and Professional qualification: Farmer Work Experience:7years
Mathew Mwenda Igweta	Date of Birth: 28/2/1992 Academic and Professional qualification: Businessman Work Experience :8years

	
Moses Kabiro Mitu 	Date of Birth: 1/1/1961 Academic and Professional qualification: Farmer Work Experience:15 years
Fund Account Manager DANSONNJOGU 	Date of Birth: 15th May 1973. Academic and Professional qualification: Accountant Work Experience: 15 Years of Experience in Accountancy And Management

There was no members that has exited from NGCDFC.

4. NG-CDFC Chairman's Report



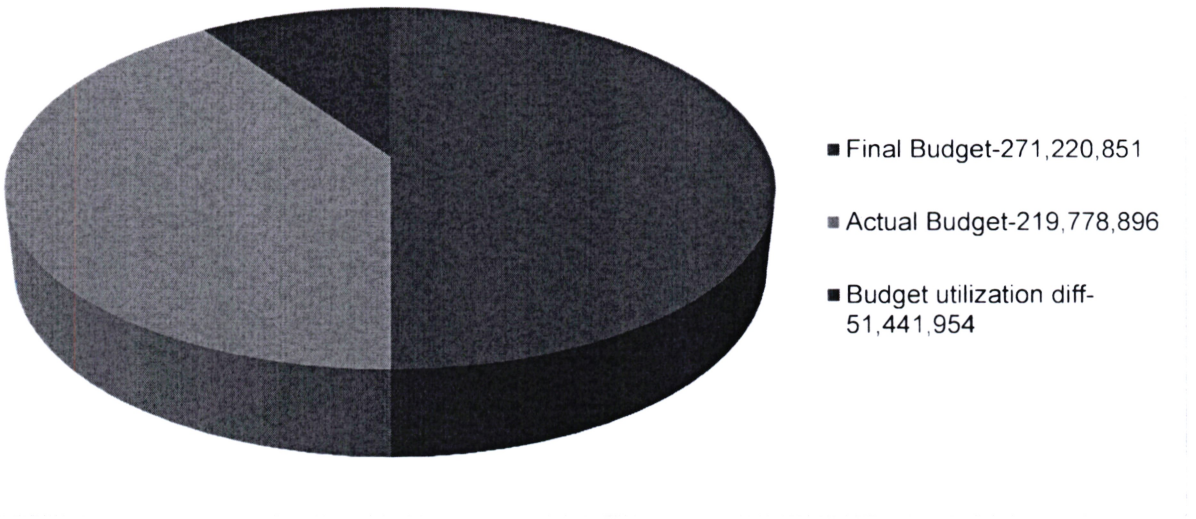
GEORGE KALERA,Chairman Tigania east NG-CDF.

Tigania east constituency is situated along Meru-Maua Road and borders Igembe central on the north, Isiolo on the west and Tigania west on the south regions. The main economic stay of the constituency is mainly farming of food crops, tea and coffee with a small portion with Miraa cash crop. There is a large area in the west which is dry and the community majors in livestock keeping as their main economic activity. The constituency is vast with five wards and approximately 400,000 populations. The constituency is wholly developed by NGCDF in about 90% together with other partners, mainly national government and nongovernmental organizations.

TIGANIA EAST NGCDF PERFORMANCE

The constituency final budget was Kshs. 271,220,851 in the financial year 2024/2025 and has efficiently absorbed Kshs.219, 778,896 which translate into 81% and there was budget utilization difference of ksh.51, 441,954 as shown below.

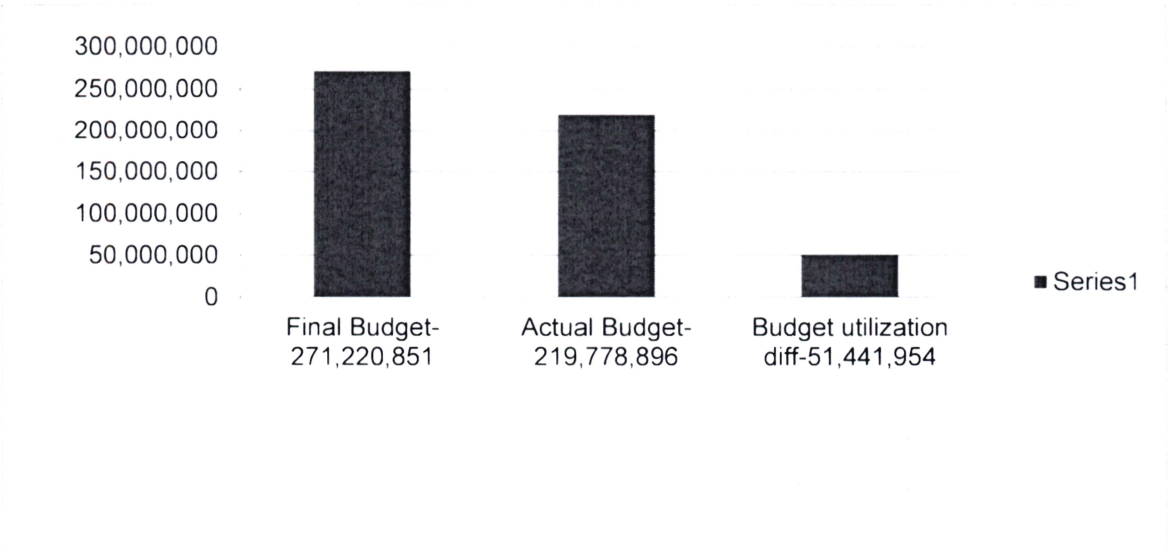
The pie chart analysis of the above figures shows clearly the picture of the comparison of the above figures in the financial year 2024/2025. The decrease of the actual expenditure as compared in the previous is as a result of delay in disbursement of funds from the board. Much of the funds from the first disbursement from the board went to bursaries and administration



This is also the graphical analyses of the final budget,Actual budget and budget utilization difference.

The graph pictures the relionship between the final,actual and budget utilization difference.The budget utilization difference was as result of failure by the NG-CDF board to remit funds timely to the committee and this portrays that very many projects from the previous financial year will be implemented in the the current financial year.

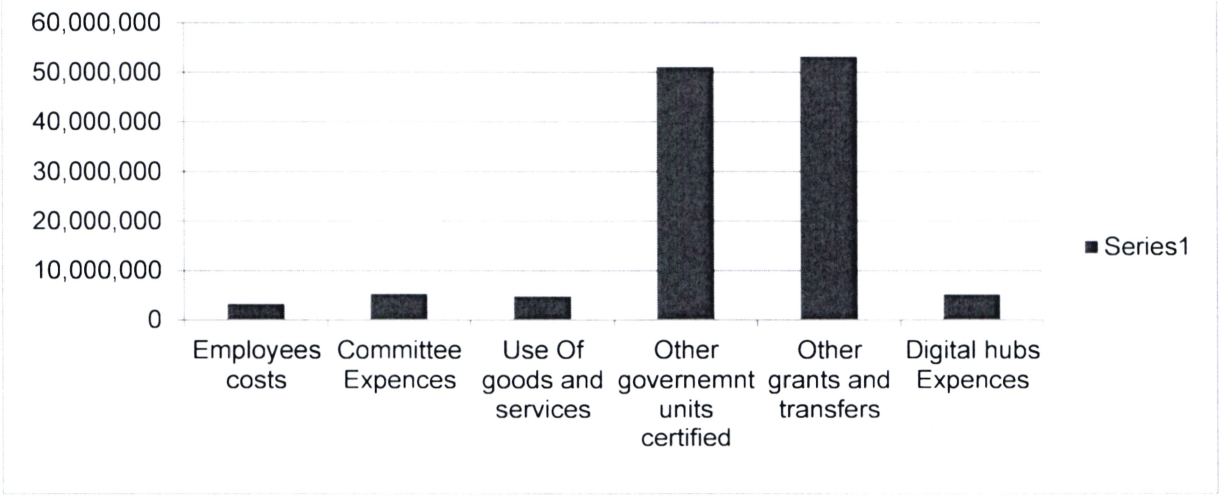
3.BUDGETEXPENDITUREPER SECTOR



The budget per sector varied from the priorities by the NG-CDFC and it also depended on the funds disbursed from the board.This is the display of the relationiship in the percentage of utilization of funds per sector.The sectors with the highest percentage were the projects which were allocated funds first when the initial disbursements were received and prioritized

based on the urgent need of the residents namely the bursaries,renovation of classrooms,construction of toilets and construction of junior secondary schools classrooms.

BUDGET UTLIZATION PER SECTOR



KEY ACHIEVEMENTS OF THE FUND

NGCDF has transformed many lives of Tigania east residents. The empirical data available coupled with actual observations reveal an enormous impact on the residents in improved standard of living, which was never witnessed before the inception of NGCDF, especially in previous years. The current year also has seen the students benefit 99% from the bursary kitty enabling students from poor families' access education.

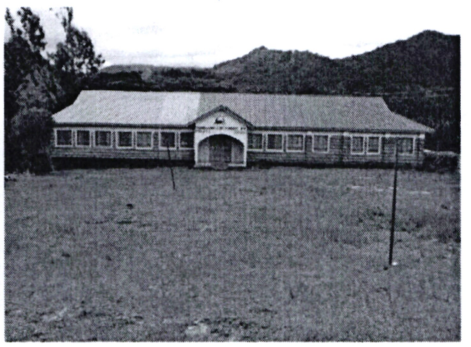
Tigania east has implemented the projects professionally and some of them are hereby shown below: -

These projects are Ncuui secondary school multipurpose hall and Amugaa secondary school administration office. Students at Nucci secondary school are now getting lunch and other activities in a decent environment. Likewise,teachers at amugaa secondary are working from a good environment .

1. NCUUI MULTIPURPOSE HALL



2. AMUGAA ADMINISTRATION OFFICE



EMERGING ISSUES

NGCDF, being a community fund, has so far been identified with the needs of the constituents which changes now and then. With the establishment of the devolved functions, various sectors have been taken by the county governments which have stripped off residents the very pertinent projects central to their economic life. County governments have slowly taken off with residents agitating for various projects formally funded by NGCDF and this has brought great discontent on the side of the residents who think such functions should be handled by NGCDF.

IMPLEMENTATION CHALLENGES.

There various challenges meted in the implementation of the kitty namely:

a) Lack of management skills by the project implementation committees.
b) Political interferences from the competing political groups.
c) Funds delay from the NG-CDF board.
d) Security threats especially in projects falling to cattle rustling areas.
e) Road's impassability in the heart of the constituency.

WAY FORWARD

1. PMC are being trained frequently on good management practices.
2. NG-CDF and the MP have sphere headed a campaign of non-interference with development
3. The NG-CDF board has promised to hasten the process of Funds disbursement
4. NG-CDF has implemented various security projects i.e. police posts, AP lines and G.S.U camps.

.....

George Kalera
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 Tigania east Constituency2023-2027plan are to:

1. To mobilize more resources for community development
2. To improve school performance in national examinations of the constituency
3. To increase youth and women participation in development
4. To build capacity of the community to implement development projects
5. To improve security in the constituency
6. To reduce environmental degradation

(Enumerate the key objectives of the constituency as per the Strategic Plan)

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	*To have all children of school going age attending school*	*Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions*	*Increased number of usable physical infrastructures built in 1. primary schools a) classrooms b) Administration blocks c) Toilets*	*In FY 2024/25 -we increased number of classrooms from 20 to 31:- a).In primary schools 27 classrooms were renovated. b) In secondary school 4 more classrooms were*

			2.. secondary schools *a) Laboratories* *b) Administration blocks.* *d) Bursaries.* *3. Tertiary institutions.* *a) bursaries*	*built.* *Laboratories were built from 2 to 3 in the secondary schools.* *- Bursary beneficiaries at all levels were approximately 7,000 students*
Security	To ensure security is upheld in every area of the constituency	Increased security projects to bridge the gap between recommended residents versus security personnel	Increase in Number of usable security infrastructure: 1.Chiefs offices 2.police toilets 3. Assistant chief offices	In FY 2024/25 the number of security projects increased from 3 to 4. Three offices was built. 1. Two police toilets were renovated. 3. One Assistant chief office built
Environment	To have the constituency forest cover in every ward	Increased constituency forest cover	Increase in area with forest in schools.	In the financial year 2024/25,3500 trees were planted, indigenous trees in seven schools. indigenous trees
Emergency	To ensure unseen occurrences in the constituency are attended timely	Decrease in unseen occurrences in the constituency	Increase in Physical number of emergency cases solved by the constituency. 1.primary schools' toilets 2.Primary schools classrooms	In 2024/25 Emergency projects funded increased from 6 to 10 projects as compared to previous year. 1. Three primary school toilets sank

			renovations and rehabilitations.	by rain were built. 2. Two secondary school toilets also sank by rain were also built. 3. Five primary schools were renovated.

6. Governance Statement

PROCESS OF APPOINTMENT OF NG-CDFC COMMITTEE

NG-CDFC is appointed pursuant to section 43(1),(2),(3) and (4) of the National constituencies' development fund (NG-CDF) Act as follows: -

1. In case of the person living with disability, the fund account manager shall write to a registered group representing people with disabilities in the constituency requesting of one person with disability to sit in the NG-CDF committee. The nominating organization shall be required to provide specific description of the kind of disability and provide necessary support to facilitate full participation of the nominee in the various activities of the fund.
2. Members of the public are invited to tender applications to be appointed as an NG-CDFC committee with requisite qualifications as per the NG-CDF Act.
3. The selection panel shall sit and analyse applications based on age, gender, special interest groups and regional balance.
4. Obtain from the constituency office manager via formal written communication names of two nominees to the NG-CDF committee, one being of either gender.
5.Ensure that the original report of the selection panel duly signed by all members of the panel, original letter from the constituency office manager forwarding two nominees to the NG-CDF committee one being of either gender, original letter and copies of minutes of the meeting of the meeting of the body nominating person with disability to NG-CDF committee ,copies of national identity cards of all the nominees, the long list and short listing criteria ,and three colour passport size photographs of each of the respective nominees are attached to the list submitted to the board.
6. The final report should be properly bound to contain pertinent documents following the sequence of the checklist provided.
7. For avoidance of doubt the two people to be nominated by the constituency office to sit in the selection panel and the two people nominated by the same office to sit in the NG-CDF committee shall be drawn from community and not serving public offices.

Tigania east adhered to the letter all the steps enumerated above in recruitment of the current NG-CDFC. From advertising to the last step of committee inauguration.

To embark on the process of recruitment of the committee, Tigania east formed a selection panel headed by the sub-county commissioner of 4 persons with fund manager as the secretary. This selection panel invited for applications from the public and the people interested applied for the positions advertised for.

An agreed criteria was used to shortlist the qualified persons and interviews were conducted and most qualified persons were picked in the various categories namely man representative, woman representative, youth representative, person with disability.

The constituency office was also mandated to forward two people of either gender to in the committee and through formal request in writing by the fund manager, two people were forwarded by the constituency.

Tigania east NG-CDF office also forwarded to the board one person to be appointed by the NG-CDF Board as its representative in the committee.

Thus, a total of 8 people were selected through the above process, and they formed the current NG-CDF committee of Tigania east.

The committee was gazetted on 15th December 2022 and they took office on 20th December,2022.

NOMINEES OF THE SELECTION PANEL

NO	NAME	CATEGORY	WARD
1	George Kalera Munyi	Man-Adult	Mikinduri
2	Mathew Mwenda Igweta	Man-Youth	Kiguchwa
3	Ruth Gacheri Muciri	Woman-Adult	Mikinduri
4	Hellen Kanana Joel	Woman-Youth	Thangatha

NOMINEE OF THE BODY REPRESENTING PERSON WITH DISABILITY

NO	NAME	NOMINATING ORGANISATION	NATURE OF PHYSICAL IMPAIREMENT (Visual/hearing/mental/albinism/ambulatory/hands impairment) etc	REMARKS (pertinent comments), including necessity/justification to attend meeting in company of an aid)
1	Priscilla Mithika	Karama Disability self Help Group	Visual	Attend a meeting with an aid.

NOMINEES OF THE CONSTITUENCY OFFICE.

NO	NAME	CATEGORY	OCCUPATION	WARD
1	Irene Gatumwa	Female	Teacher	Kigichwa
2	Gerald Tulatia Naituli	Male	Businessman	Thangatha

CO-OPTED NOMINEE BY NG-CDF BOARD.

NO	NAME	OCCUPATION	CATEGORY	WARD
1	Moses Kabiro Mitu	Businessman	Male	Karama

REMOVAL NG-CDFC MEMBERS

NG-CDF Act section 43 (13) and (14) of the act specifies the process of the removal of members of NG-CDFC a complaint against a member.

A complaint against a member of a committee shall be deposited with the National government constituency office.

The complaint shall clearly set out the particulars of the issues complained of.

The secretary shall convene a special meeting in accordance with the regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting.

If at a meeting held pursuant to paragraph 4, members determine that sufficient grounds exist requiring the members against whom the complaint is raised to respond to the issues complained of .The secretary shall by notice, require the member to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice.

That person is supposed to respond in writing and if he/she fails to do the same a decision will be reached by the committee and this is communicated to the board in fourteen days.

Tigania east has never had a case of the removal of the NG-CDFC members

FUNCTIONS OF COMMITTEE.

Under the Ng-cd 2016 Act, NG-CDFC is mandated to do the following:-

1. Deliberate on all proposals from all wards in the constituency
2. Consult with relevant government departments to ensure that the cost estimate for the projects is as realistic as possible.
3. Rank project proposals in order of priority provided that ongoing projects shall take precedence
4. Ensure the projects proposed for funding comply with the Act.
5. Monitor the implementation of projects
6. Recommend to the board the removal of a member of the NG-CDFC in the line with section 24 sub sections 14-16 of the act.

INDUCTION/TRAINING

Upon appointment of the new members of the committee induction training shall be conducted by the relevant government departments for the committee to know and understand the NG-CDF act and their roles in the fund.

There after complete training of the NG-CDFC shall take place to enable the committee to an in-depth knowledge of the fund in order to discharge their responsibilities effectively.

We have carried out in-house NG-CDFC training and the NG-CDF board did the induction for the new committee.

During the training critical areas of the operation of the fund such as public finance, audit procedures, procurement, project management and complaint management were covered to equip members with requisite skills to manage the fund

NUMBER MEETINGS IN A YEAR

The Act 2016stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less six including sub-committee meetings. Tigania east NG-CDFC held a maximum of twenty four meetings in the year.

	JULY 24	AUG. 24	SEPT .24	OCT 24	NOV 24	DEC 24	JAN 25	FEB 25	MAR 25	APR 25	MAY 25	JUN 25
	2meetings	2meetings	2meetings	2meetings	2meetings	2meetings	2meetings	2meetings	2meetings	2meetings	2meetings	2meetings
George Kalera	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ruth Gacheri	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Hellen Kanana	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Priscilla Mithika	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Gerald Tulatia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Irene Gatumwa	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Mathew Mwenda	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Moses Kabiru	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

POLICY ON CONFLICT OF INTEREST

NG-CDF Act specifies clearly the any member with an interest in the fund shall not participate in a meeting deliberations on the fund is made and shall withdraw insuch a meeting or resign from being a committee member.

MEMBERS REMUNERATION.

NG-CDF act specifies remuneration of the members of the committee as follows:-

1. Each member shall receive an allowance of ksh.5, 000 and the chair of the constituency fund will receive ksh.7, 000 per sitting.

MEMEBRS ETHICS AND CONDUCT

The Act stipulates that 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 of the act and PFM act which can lead to the loss of funds.

RISK MANAGEMENT

It is the responsibility of the members of the committee to be extra vigilant to ensure that risks likely to cause loss of funds are mitigated and proper controls are put in place in the process of implementation of the NG-CDF projects.

7. MANAGEMENT DISCUSSION AND ANALYSIS

Operational Performance

NG-CDF fund is one of the popular funds established under the act of parliament to alleviate poverty in the country, operating at the grass root level.

It has a well-structured system of operation whereby the communities are in charge of the management of the funds and projects originate from the same community.
This has ensured that all those projects implemented at a particular period are priorities for the communities at any given time.
Project identification process is clear and it is done in open forums in every two years.
Thereafter, the management process is done by the project management committees assisted by the technical officers from the government up to completion of the projects.
This initiative has enabled establishment of key projects in both education and security sectors respectively.

Financial Management:

NG-CDF fund is a government fund and therefore it follows the statutory processes established by the government. Public finance management laws are key to the operation of the fund and all controls involved are adhered to the letter.
Various government institutions mandated for check and balances of the fund namely office of the auditor general, internal audit of the treasury and internal audit of NG-CDF board have ensured efficient and effective use of resources to benefit the public.
With proliferation of governance institutions such as EACC and other autonomous non-governmental organizations, NG-CDF funds have been utilised with minimal loses.

Risk Factors of the Fund:

NG-CDF fund has been under constant litigation by the non-governmental organization challenging the legality of the fund under the constitution.
Although the fund has been on and off in the corridors of justice, there is a light at the end of the tunnel as there are efforts to end the controversy by anchoring the fund in the constitution.

Funds Compliance With Statutory Requirements/Material Arrears In Statutory And Other Financial Obligations.

The laws governing the operation and utilization of all government funds are also applicable with NG-CDF which is a department under the ministry of national treasury. Public finance management laws are key to efficient and effective management of the fund to ensure there are no wastage of resources.
However, the fund has lagged behind on implementation of online procurement of goods and services and this has been solved by a ministerial directive that all procurements goods and services for government must be done online.

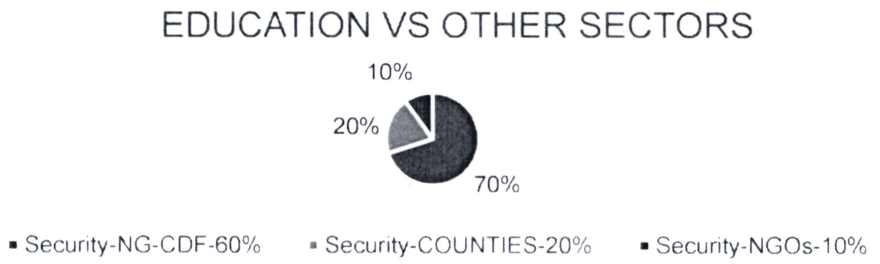
The fund has honoured its financial obligations by paying timely all statutory obligations such as PAYE and other related taxes to the government.

Review Of The Economy/Sector And Future Development

NG-CDF fund has become the engine for the economy by injecting the supply of money in the economy at the glass root. The major sectors of education and security respectively have been beneficiaries of the fund which have directly and indirectly impacted the economy in the rural areas.
With now NG-CDF fund being anchored in the constitution the future of rural economy is bright and more development will be witnessed at all levels of the economy.

1.The pie chart shows the contribution of NG-CDF on education sector and it has the largest share as compared with other entities.

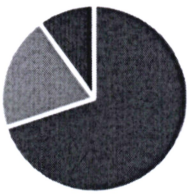
NG-CDF IN THE EDUCATION SECTOR



2.The pie chart shows the contribution of NG-CDF on security sector and it has the largest share as compared with other entities.

NG-CDF IN THE SECURITY SECTOR

NG-CDF VS OTHER ENTITIES CONTRIBUTIONS ON SECURITY



▪ Security-NG-CDF-60% ▪ Security-COUNTIES-20% ▪ Security-NGOs-10%

.....

Danson Njogu Njiru
Fund Account Manager

Environmental and Sustainability Reporting

Environmental sustainability is a crucial component of sustainability development goals as it addresses issues such as pollution, climate change, deforestation and loss of biodiversity. Development activities can lead to environmental degradation. Overall, sustainable development and the environment are interconnected and their relationship is crucial for the well being of both current and future generations.

1. **Sustainability strategy and profile -**

   To ensure the sustainability of Tigania eastConstituency, the committee funds the following key sectors with the following sustainable priorities.

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

   b. **Security Sector Support:** Among its key pillars, NGCDF has security as a priority area with the intention to provide a better working environment for the security providers within the constituency as well as a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for law enforcement agencies while collaborating with the community in trust on matters of security.

   c. **Climate change mitigation:** The Constituency acknowledges that all its operation has an impact on the environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget toclimate change mitigation activities such as afforestation, re-afforestation, grassrootssensitization, and tree seedling production.

2. Environmental performance

Every year NG-CDF Tigania east allocates funds to various primary schools in the constituency to plant trees in order to increase the overall forest cover in the constituency.

NG-CDF holds constituency sensitization meetings in every ward to arouse youths on the need to keep off from drugs abuse and engage on meaningful activities.

By mobilizing pupils to plant trees in schools, pupils are imparted on issues of environmental conservation at an early age so as to be responsible environmental conservers in the long run.

3. Employee welfare

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

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

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

4. Marketplace practices-

Tigania east 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 for marketing and advertising
d) Product stewardship by safeguarding consumer rights and interests.

5. Community Engagements-

Tigania eastConstituency 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
Tigania east 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. Theidentified 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.

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

.....

Name: Danson Njogu Njiru
Fund Account Manager.

8. 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-Tigania east Constituencyis 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-Tigania eastConstituency 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- Tigania east Constituencyfurther confirms the completeness of the accounting records maintained for the *constituency,* which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Tigania east Constituencyconfirms 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

Telephone: +254-(20) 3214000
E[illegible]l: info@oagkenya.go.ke
Website:www.oagkenya.go.ke

REPUBLIC OF KENYA

REPUBLIC OF KENYA
OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TIGANIA EAST 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 the 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 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 the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Tigania East Constituency set out on pages 1 to 80,

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 financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund, Tigania East Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the National Government Constituencies Development Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Opinion

1. Inaccuracies in Financial Statements

The statement of changes in net assets reflects a balance of Kshs.136,294,967 however, recalculation of the balance revealed an amount of Kshs.234,927,642 resulting in unreconciled variance of Kshs.98,632,675.

In the circumstances, the accuracy and completeness of the statement of changes in net assets could not be confirmed.

2. Unsupported and Obsolete Assets

Annex 1 to the financial statements reflects summary of fixed assets register balance totalling Kshs.20,425,232. Included in the balance is a balance of Kshs.3, 504,812. In respect to unserviceable, obsolete and idle assets. However, the disposal plan for the 2023/2024 was not provided and the assets amounting Kshs.3,504,812 have not been disposed.

In the circumstances, the accuracy and completeness of the obsolete assets could not be confirmed.

3. Tax Arrears due to Kenya Revenue Authority

The financial statements for Fund as at 30 June, 2025 reflects nil closing balance for trade and other payables whereas the feedback to the Decentralized Funds Accounts Committee of the National Assembly on enforcement of outstanding taxes owed by National Government Constituency Development Funds (NG-CDFs) dated 17 June, 2025 referenced KRA/5/1002/26(12508), the KRA report on tax arrears owed by the Constituencies reflected a balance of Kshs.2,602,360 for Tigania East Constituency which has been disputed by the Fund.

In the circumstances, the accuracy and completeness of the Nil payables balance as reflected in the financial statements could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.271,220,851 and Kshs.219,778,896 respectively resulting to a budget shortfall of Kshs.51,441,954 or 19%. of the budget. Similarly, the Fund spent Kshs.125,590,923 against actual receipts of Kshs.219, 778,896 resulting to annual under-expenditure of Kshs.94, 187,973 or 43% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Tigania East Constituency in 2024/2025 revealed that the following matters remained unresolved as shown in attached Appendix.

Other Information

The National Government Constituencies Development Fund Committee is responsible for the Other Information set out on page ii to xxix which comprise of Project Information and Overall Performance, Statement of Performance Against the National Government Constituencies Development Fund Predetermined Objectives, Environmental and

Sustainability Reporting and Statement of the National Government Constituencies Development Fund Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit of 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 and I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Project Implementation Status

Note 13 to the financial statements reflects transfer to Other Government Units actual amount of Kshs.50,092,308 which was transferred to various Institutions to implement projects. Out of this amount, Kshs.31,497,565 was transferred to implement Projects during the year as per the code list for financial year 2024/2025. However, physical verification of the Projects in the month of September,2025 revealed that seventy-two (72) Projects with a contract sum totalling Kshs.83, 299,395 had still not commenced and money was lying idle in the Project Management Accounts.

In the circumstances, the public therefore, failed to get the expected services equivalent to Kshs.50,092,308 being the budgeted projects that were not started during the year under review.

2. Bursary Funding

Note 14 to the financial statements reflects other grants and transfers actual expenditure amount of Kshs.56,538,749 which includes bursary to secondary schools and tertiary institutions of Kshs.26,590,840 and Kshs.16,447,911 respectively issued to various beneficiaries. Review of the analysis provided revealed various students benefited from the bursary however, no explanation was obtained from the Management on why

duplicate bursaries totaling Kshs.3,286,000 and Kshs.447,000 were issued to students who had duplicate admission numbers.

In the circumstances, the authenticity and fairness of the bursary issuance could not be confirmed.

3. Failure to Deduct and Remit Public Procurement Capacity Building Levy

Review of records revealed that the Fund entered into contracts but no documentary evidence has been provided to confirm that the County Executive complied with paragraph 3(1) of the Public Procurement Capacity Building Levy, Order 2023 which states that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes. In addition, Public Procurement Regulatory Authority (PPRA) circular No. 01/2024 dated 30 August which requires procurement entities to remit the levy to the Authority through the e-Citizen payment platform by the 20th day of the subsequent month and also file monthly returns.

In the circumstances, Management was in breach of law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Disaster Recovery Plan

Review of the Fund Information Communication Technology (ICT) environment revealed that there was no ICT disaster recovery plan in place that would reduce negative impact on operations in case of outage or disruption to ICT systems in the event they occur. Further, the Fund's operations may not recover or restore critical infrastructure services and systems which may affect all operations that rely on the ICT systems.

In the circumstances, the security and reliability of the Fund's management information system and data 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 the Management and the National Government Constituencies Development Fund Committee

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48

of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 November, 2025

Appendix

	Paragraph	Amount Kshs.
1	Unsupported and Obsolete Assets	3,504,812
2	Project Implementation Status	33,840,782
3	Lack of Disaster Recovery Plan	

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

	Note	*Period ended June 2025*
Revenuefromnon-exchangetransactions		
Transfers from the NGCDF Board	6	179,441,954
Grants/donations from other entities	7	
Revenuefromexchangetransactions		
Finance income	8	
Miscellaneous income	9	
Total revenue		179,441,954
Expenses		
Employee costs	10	6,309,045
Committee expenses	11	5,269,423
Use of Goods and Services	12	4,728,268
Other Government Units Actual expenditure	13	50,092,308
Other Grants and Transfers Actual expenditure	14	56,538,749
Depreciation and amortization expense	15	
Digital Hubs Actual expenditure	16	5,134,312
Total expenses		128,072,104
Othergains/losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/Deficit) for the year		51,369,850

The Constituencyfinancial statements were approved by the NGCDFC on 21st August, 2025 and signed by:

Chairman NG-CDF Committee George Kalera	National Sub-County Accountant Name: Mercy Gitonga ICPAK M/No:21293	Fund Account Manager Danso Njogu Njiru

(Paragraph 79 of IPSAS33 allows for the election by an MDA to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position, and an opening statement of financial position at the time of adoption of the accrual basis of accounting. In preparing this financial reporting template, this election has been made; therefore, there are no comparatives in the first year of transition.)

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

	Note	*Period as at June 2025*	*Opening Statement 1st July 2024*
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	94,187,969	32,450,503
Receivables from Exchange Transactions	20		
Receivables from Non-Exchange Transactions	21	51,441,954	59,328,393
Prepayments	22	49,424	-
Total Current Assets		145,679,348	91,778,896
Non-Current Assets			
Property, Plant and Equipment	23		
Intangible Assets	24		
Right-of-use assets	25		
Total Non- Current Assets			
Total Assets (A)		145,679,348	91,778,896
Liabilities			
Current Liabilities			
Trade and Other Payables	26		
Third-Party Deposits	27	6,934,077	6,853,780
Lease Liabilities	28		
Gratuity provision		2,450,304	-

	29		
Total Current Liabilities		9,384,381	6,853,780
Non-Current Liabilities			
Lease Liabilities	28		
Total Liabilities (B)		9,384,381	6,853,780
Net Assets (A-B)		136,294,967	84,925,116
Represented by:			
Accumulated Surplus		136,294,967	84,925,116

The Constituency financial statements set out on pages 1 to 31approved by NG CDFC on 21st August, 2025 and signed by:

Chairman NG-CDF Committee	National Sub-County Accountant	Fund Account Manager
Name: George Kalera	Name: Mercy Gitonga ICPAK M/No:21293	Name: Danson Njogu Njiru

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

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
As at 30th June 2024 (cash basis)	9,284,268		9,284,268
Adjustments: (to recognize assets and liabilities			
Add Assets	82,494,628		82,494,628
Less Liabilities	6,853,780		6,853,780
As at July 1, 2024	84,925,116	-	84,925,116
			-
Surplus/(Deficit) For the Period	51,369,850		51,369,850
Revaluation Gain/Loss	-		-
As at 30th June (current year)	136,294,967	-	136,294,967

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 adjustments should have an elaborate note describing what the amounts relate to. In such instances, a restatement of the opening balances needs to be done.

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

	Notes	*Period ended June 2025.*
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		187,328,393
Grants/donations from other entities		
Finance income		
Miscellaneous income		
Total Receipts		187,328,393
Payments		
Employee costs		3,858,741
Committee expenses		5,269,423
Use of Goods and Services		4,777,692
Other Government Units Certified Works		49,861,434
Other Grants and Transfers		56,689,326
Digital Hubs Expenses		5,134,312
Total Payments		125,590,928
Net Cash Flows from/ (used in) Operating Activities	28	61,737,466
Cash flows From Investing Activities		
Purchase of PPE		
Purchase of Intangible assets		
Proceeds From Sale of PPE		
Net Cash Flows from Investing Activities		
Cash Flows from Financing Activities		
Lease payment		
Net Cash Flows from Financing Activities		
Net Changes in Cash & Cash Equivalents		61,737,466
Cash and cash equivalents at Period Start	17	32,450,503

Cash and cash equivalents at Period End	17	94,187,969

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

14. 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 FY	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	*2024/2025 FY*	*2024/2025 FY*	*2024/2025 FY*	
Revenue							
Transfers From the NGCDF Board	179,441,954	32,450,503	59,328,393	271,220,851	219,778,896	51,441,954	81%
Grants/donations from	-	-	-	-	-	-	0%

other entities							
Finance income	-	-	-	-		-	0%
Miscellaneous income	-	-	-	-		-	0%
Totals	179,441,954	32,450,503	59,328,393	271,220,851	219,778,896	51,441,954	81%
Expenses				-		-	0%
Employee costs	4,635,848	2,349,235	47,321	7,032,404	3,858,741	3,173,663	55%
Committee expenses	5,140,000	2,000,000	1,068,250	8,208,250	5,269,423	2,938,827	64%
Use of Goods and Services	6,373,928	1,525,200	538,786	8,437,914	4,777,692	3,660,222	57%
Other Government Units Certified Works	98,718,060	23,107,964	44,524,046	166,350,070	49,861,434	116,488,636	30%
Other Grants and Transfers	61,285,878	3,468,104	7,889,136	72,643,118	56,689,326	15,953,792	78%
Digital Hubs Expenses	3,288,241	-	5,260,854	8,549,095	5,134,312	3,414,783	60%
Funds Pending Approval**	-	-	-	-	-	-	0%
Total	179,441,954		59,328,393	271,220,851			

Expenditure		32,450,503			125,590,928	145,629,923	46%
Surplus for the period							

***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.

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	145,629,923
Less undisbursed funds receivable from the Board as at period xx, 2025	51,441,954
Cash and Cash Equivalents at the end of the 30th June 2025	94,187,969

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.
The Constituency financial statements were approved by NG CDFC on 21st August, 2025 and signed by:

Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name:Danson Njogu	Name: Mercy Gitonga ICPAK M/No:21293	Name: George Kalera

15. 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 (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,635,848	2,349,235	47,321	7,032,404	3,858,741	3,173,663
1.2 Committee allowances	2,448,000	2,000,000	973,000	5,421,000	5,269,423	151,577
1.3 Use of goods and services	3,682,669	1,525,200	339,434	5,547,303	4,777,692	769,611
Sub-total	10,766,517	5,874,435	1,359,755	18,000,707	13,905,856	4,094,851

2.0 Monitoring and evaluation				-		-
2.1 Capacity building	1,100,000		178,000	1,278,000	-	1,278,000
2.2 Committee allowances	2,692,000		95,250	2,787,250	-	2,787,250
2.3 Use of goods and services	1,591,259		21,352	1,612,611	-	1,612,611
Sub-total	**5,383,259**	-	**294,602**	5,677,861	-	5,677,861
4.0 Emergency				-		-
NGUTU PRIMARY SCHOOL	-	-	-	-	1,400,000	(1,400,000)
KIRIMANCHUMA PRIMARY SCHOOL	-	-	-	-	500,000	(500,000)
MUKORONE PRIMARY SCHOOL	-	-	-	-	300,000	(300,000)
AKAIGA PRY-NTHANGATHI PRY-KIGUMA PRY RD	-	-	-	-	1,600,000	(1,600,000)
AMATU CHIEFS OFFICE	-	-	-	-	650,000	(650,000)
NGAGE DAY SECONDARY SCHOOL	-	-	-	-	500,000	(500,000)
ANKAMIA DAY SEC. SCHOOL	-	-	-	-	700,000	(700,000)
ST.BENEDICT PRIMARY SCHOOL						

	-	-	-	-	1,550,000	(1,550,000)
K.K. MUTHANGENE PRIMARY SCHOOL	-	-	-	-	1,550,000	(1,550,000)
TIGANIA EAST EXAM MATRIALS				-	1,250,000	(1,250,000)
TIGANIA EAST EXAM MATERIALS	-	-	-	-	-	-
KAONGO PRIMARY SCHOOL	-	-	-	-	-	-
TIGANIA EAST NG-CDF OFFICE	-	-	-	-	-	-
MUKUNGA PRIMARY SCHOOL	-	-	-	-	-	-
KING'O-KARIITHO-RUUJU PRIMARY SCHOOL ROAD	-	-	-	-	-	-
MUTHANGENE PRIMARY SCHOOL	-	-	-	-	-	-
MBATARU GSU CAMP	-	-	-	-	-	-
MULIKA POLICE POST	-	-	-	-	-	-
RWONGO RWA BUURI CHIEF'S CAMP	-	-	-	-	-	-
unutilized	9,444,313	2,290,300	-	11,734,613	-	11,734,613
Sub-total	**9,444,313**	**2,290,300**	-	11,734,613	**10,000,00**	**1,734,613**

					0	
5.0 Bursary and Social Security				-		-
5.1 Primary Schools	-	-	-	-	-	-
5.2 Secondary Schools	25,000,000	1,119,533	3,489,138	29,608,671	26,741,417	2,867,254
5.3 Tertiary Institutions	14,050,905	-		14,050,905	13,447,911	602,994
5.4 special needs	-	-	-	-	-	-
5.5 Education Support Programmes	-	-	-	-	-	-
5.6 Social Security	-	-	-	-	-	-
Sub-total	39,050,905	1,119,533	3,489,138	43,659,576	40,189,328	3,470,248
7.0 Environment				-		-
Akaiga primary school	400,000	-	-	400,000	400,000	-
King'o primary school	400,000	-	-	400,000	400,000	-
Miuine primary school	400,000	-	-	400,000	400,000	-
Antuarimata primary school	400,000	-	-	400,000	400,000	-

Kiremu primary school	400,000	-	-	400,000	400,000	-
Kirima primary school	400,000	-	-	400,000	100,000	300,000
Kiamikuu primary school	243,000	-	-	243,000	-	243,000
Ngage day secondary school	243,000	-	-	243,000	-	243,000
Mutewa day secondary school	243,000	-	-	243,000	-	243,000
Mutewa primary school	-	-	300,000	300,000	300,000	-
kathathene primary school	-	-	300,000	300,000	300,000	-
kirimanchumma primary school	-	-	300,000	300,000	300,000	-
Kirima primary school	-	-	300,000	300,000	300,000	-
Kinang'aru primary school	-	-	300,000	300,000	300,000	-
Kirumone primary school	-	-	300,000	300,000	300,000	-
Karurune primary school	-	-	300,000	300,000	300,000	-
				-		-

				-		-
Sub-total	3,129,000	-	2,100,000	5,229,000	4,200,000	1,029,000
8.0 Primary Schools Projects				-		-
MUKORONE PRIMARY SCHOOL	-	-	-	-	-	-
AKAIGA PRIMARY SCHOOL	-	-	200,000	200,000	601,025	(401,025)
KALATINA PRIMARY SCHOOL	-	-	200,000	200,000	189,087	10,913
LUBUATHIRUA PRIMARY SCHOOL	-	-	195,854	195,854	195,854	-
MATABITHI PRIMARY SCHOOL	-	-	1,200,000	1,200,000	1,173,663	26,337
NGONGOAKA PRIMARY SCHOOL	-	-	195,000	195,000	193,301	1,699
RUUJU PRIMARY SCHOOL	-	-	3,096,658	3,096,658	3,329,495	(232,837)
KINANG'ARU PRIMARY SCHOOL	-	-	1,591,658	1,591,658	1,581,387	10,271
AMETHO PRIMARY SCHOOL	-	-	1,596,658	1,596,658	1,551,387	45,271
KIGURU PRIMARY SCHOOL	-	-	1,396,658	1,396,658	1,394,606	2,052
KIREMU PRIMARY SCHOOL	-	-	1,396,658	1,396,658	1,091,290	305,368

ATUATHENGE PRIMARY SCHOOL	-	-	1,396,658	1,396,658	1,359,159	37,499
MUKUANI PRIMARY SCHOOL	-	-	1,396,658	1,396,658	1,394,558	2,100
MAREGA PRIMARY SCHOOL	-	-	1,396,661	1,396,661	1,365,777	30,884
KABULINE PRIMARY SCHOOL	-	-	1,396,661	1,396,661	1,359,984	36,677
KALULI PRIMARY SCHOOL	-	-	1,396,658	1,396,658	1,394,187	2,471
KIRIENE PRIMAY SCHOOL	-	-	1,396,658	1,396,658	1,394,287	2,371
MITUNGUNE PRIMARY SCHOOL	-	-	1,396,658	1,396,658	1,376,251	20,407
MWEROKIENI PRIMARY SCHOOL	-	-	1,396,658	1,396,658	1,591,658	(195,000)
THUURI PRIMARY SCHOOL	-	-	1,396,658	1,396,658	1,086,910	309,748
KIITHE PRIMARY SCHOOL	-	-	1,500,000	1,500,000	1,462,297	37,703
LANYIRU PRIMARY SCHOOL	-	-	1,400,000	1,400,000	1,200,000	200,000
KALULI PRIMARY SCHOOL	-	-	1,396,658	1,396,658	1,200,000	196,658
MIURINE PRIMARY SCHOOL	-	-	1,591,658	1,591,658	1,581,449	10,209
KAILUNE PRIMARY SCHOOL						

	-	-	1,396,658	1,396,658	1,372,131	24,527
NTAMICIU PRIMARY SCHOOL	-	-	1,200,000	1,200,000	1,000,000	200,000
LWANJILU PRIMARY SCHOOL	-	-	1,400,000	1,400,000	1,397,468	2,532
AKAIGA PRIMARY SCHOOL	-	-	1,000,000	1,000,000	1,145,169	(145,169)
Thuuri primary school	1,500,000	-	-	1,500,000	1,176,194	323,806
King'o primary school	1,500,000	-	-	1,500,000	1,325,951	174,049
Kiriene primary school	1,500,000	-	-	1,500,000	-	1,500,000
Kabuline primary school	2,000,000	-	-	2,000,000	-	2,000,000
Athwana primary school	1,000,000	-	-	1,000,000	-	1,000,000
Ling'uri primary school	1,000,000	-	-	1,000,000	-	1,000,000
Mula primary school	1,000,000	-	-	1,000,000	-	1,000,000
Angili primary school	1,000,000	-	-	1,000,000	-	1,000,000
Mwerokieni primary school	1,000,000	-	-	1,000,000	-	1,000,000
Ntirutu primary school	1,000,000	-	-	1,000,000	-	1,000,000

Antuanduru primary school	1,000,000	-	-	1,000,000	-	1,000,000
Mutunduru primary school	1,200,000	-	-	1,200,000	-	1,200,000
Mukalamatu primary school	1,200,000	-	-	1,200,000	-	1,200,000
Maburua primary school	1,000,000	-	-	1,000,000	-	1,000,000
Rumanthi primary school	1,000,000	-	-	1,000,000	-	1,000,000
Athambu primary school	1,000,000	-	-	1,000,000	-	1,000,000
Thuuria primary school	1,000,000	-	-	1,000,000	-	1,000,000
Irindiro primary school	1,000,000	-	-	1,000,000	-	1,000,000
Ngutu primary school	1,200,000	-	-	1,200,000	-	1,200,000
Gatithine primary school	1,000,000	-	-	1,000,000	-	1,000,000
Kaluli primary school	1,000,000	-	-	1,000,000	-	1,000,000
Kathanene primary school	1,500,000	-	-	1,500,000	-	1,500,000
Kiguma primary school	1,500,000	-	-	1,500,000	-	1,500,000
Thangatha primary school						

	1,500,000	-	-	1,500,000		1,500,000
Ikana primary school	1,500,000	-	-	1,500,000		1,500,000
Kirumone primary school	1,200,000	-	-	1,200,000		1,200,000
KK Muthangene primary school	1,200,000	-	-	1,200,000		1,200,000
Amugaa primary school	1,000,000	-	-	1,000,000		1,000,000
Ngongoakaprimaryschool	1,000,000	-	-	1,000,000		1,000,000
Kagwuru primary school	1,000,000	-	-	1,000,000		1,000,000
St.Benedict primary school	1,000,000	-	-	1,000,000		1,000,000
St.LucyKirigwa primary school	1,000,000	-	-	1,000,000		1,000,000
Kaliene primary school	1,000,000	-	-	1,000,000		1,000,000
Ng'ombenjiru primary school	1,500,000	-	-	1,500,000		1,500,000
Kailune primary school	2,000,000	-	-	2,000,000		2,000,000
Makarios primary school	1,200,000	-	-	1,200,000		1,200,000
Antuarimata primary school	200,000	-	-	200,000		200,000

St.Benedict primary school	466,583	-	-	466,583		466,583
Nguthiru primary school	650,000	-	-	650,000		650,000
Nduluma primary school	650,000	-	-	650,000		650,000
Akairu primary school	500,000	-	-	500,000		500,000
Antuanuu primary school	534,459	-	-	534,459		534,459
Kiithe primary school	500,000	-	-	500,000		500,000
Kirima primary school	500,000	-	-	500,000		500,000
Lubuathirua primary school	500,000	-	-	500,000		500,000
DEB Mbaranga primary school	500,000	-	-	500,000		500,000
Ankamia primary school	1,500,000	-	-	1,500,000		1,500,000
Mukuani primary school	700,000	-	-	700,000		700,000
Akaiga primary school	-	1,396,658	-	1,396,658		1,396,658
Mwerokieni primary school	-	1,960	-	1,960		1,960
Kabuline primary school						

	-	12,888	-	12,888		12,888
NG-CDF: MIKINDURI PRIMARY SCHOOL NG-CDF	-	1,325,951	-	1,325,951		1,325,951
NG-CDF: MCK KINWE PRIMARY SCHOOL NG-CDF	-	192	-	192	-	192
NG-CDF: CCM KAMUYINE PRIMARY SCHOOL NG-CDF	-	61,594	-	61,594	-	61,594
NG-CDF: ST BENEDICT PRIMARY SCHOOL NG-CDF	-	2,501	-	2,501	-	2,501
NG-CDF: ATHWANA PRIMARY SCHOOL NG-CDF	-	1,000	-	1,000	-	1,000
NG-CDF: MCK KAATHI PRIMARY SCHOOL NG-CDF	-	1,567	-	1,567	-	1,567
NG-CDF: CCM MICIIMUKURU PRI SCHOOL NG-CDF	-	2,497	-	2,497	-	2,497
NG-CDF: ANTUARIMATA PRIMARY SCHOOL NG-CDF	-	69,310	-	69,310	-	69,310
NG-CDF: NTHANGATHI PRIMARY SCHOOL	-	1,396,658	-	1,396,658	-	1,396,658
NG-CDF: THATHI PRIMARY SCHOOL	-	1,396,658	-	1,396,658	-	1,396,658
NG-CDF: NDULUMA PRIMARY SCHOOL	-	1,350,000	-	1,350,000	-	1,350,000
NG-CDF: NGUTHIRU PRIMARY SCHOOL	-	1,350,000	-	1,350,000	-	1,350,000
NG-CDF: AKAIRU PRIMARY SCHOOL	-	1,500,000	-	1,500,000	-	1,500,000

NG-CDF: ANTUANUU PRIMARY SCHOOL	-	1,465,540	-	1,465,540	-	1,465,540
NG-CDF: IRINDIRO SPECIAL UNIT	-	1,200,000	-	1,200,000	-	1,200,000
NG-CDF: KK MWETHE PRIMARY SCHOOL	-	1,300,000	-	1,300,000	-	1,300,000
NG-CDF: KIARAO PRIMARY SCHOOL	-	1,200,000	-	1,200,000	-	1,200,000
NG-CDF: KIRIMA PRIMARY SCHOOL	-	1,500,000	-	1,500,000	-	1,500,000
NG-CDF: LAIBOCHA PRIMARY SCHOOL	-	1,200,000	-	1,200,000	-	1,200,000
NG-CDF: ST BENEDICT PRIMARY SCHOOL	-	2,501	-	2,501	-	2,501
NG-CDF: CCM KIAMIKUU PRIMARY SCHOOL NG-CDF	-	6,739	-	6,739		6,739
Sub-total	50,401,042	17,744,214	34,524,046	102,669,302	36,484,525	66,184,777
9.0 Secondary Schools Projects (List all the Projects)				-		-
RURII SECONDARY SCHOOL	-	-	-	-	195,000	(195,000)
NGAGE DAY SECONDARY SCHOOL	-	-	-	-	950,000	(950,000)
MIURINE DAY SECONDARY SCHOOL	-	-	-	-	-	-

ST. BENEDICT DAY SECONDARY SCHOOL	-	-		-	-	-
AKAIGA BOYS SEC. SCHOOL	-	-	-	-	-	-
KALIENE SECONDARY SCHOOL	-	-	-	-	-	-
MIURINE DAY SECONDARY SCHOOL	-	-	-	-	950,000	(950,000)
ST. BENEDICT DAY SECONDARY SCHOOL	-	-	-	-	4,951,813	(4,951,813)
AKAIGA BOYS SEC. SCHOOL	-	-	-	-	-	-
KALIENE SECONDARY SCHOOL	-	-	-	-	-	-
KAMITHEGA DAY SECONDARY SCHOOL	-	-	-	-	-	-
MAREGA DAY SECONDARY SCHOOL	-	-	-	-	-	-
MIURINE DAY SECONDARY SCHOOL	-	-	-	-	-	-
MUKONO DAY SEC. SCHOOL	-	-	-	-	-	-
THUBUKU MIXED DAY SEC. SCHOOL	-	-	-	-	-	-
NCHUI MIXED DAY SEC. SCHOOL	-	-	-	-	-	-
KARAMA BOYS SEC. SCHOOL						

	-	-	-	-	-	-
NG-CDF: MUTEWA DAY SEC SCHOOL NG-CDF	-	-	-	-	-	-
NG-CDF: KIGUCHWA SECONDARY SCHOOL NG-CDF	3,200,000	-	-	3,200,000	-	3,200,000
NG-CDF: AKAIGA MIXED SEC SCHOOL NG-CDF	2,000,000	-	-	2,000,000	-	2,000,000
NG-CDF: NCHUI MIXED DAY SECONDARY SCH NGCDF	2,400,000	-	-	2,400,000	-	2,400,000
NG-CDF: THUBUKU MIXED DAY SEC SCHOOL NG-CDF	1,200,000	-	-	1,200,000	-	1,200,000
NG-CDF: KALIENE SECONDARY SCHOOL NG-CDF	3,201,265	-	-	3,201,265	-	3,201,265
NG-CDF: MCS KIRIMA MIXED DAY SEC SCH NG-CDF	3,532,927	-	-	3,532,927	-	3,532,927
NG-CDF: KAILUTHA MIXED DAY SEC SCHOOL NGCDF	3,474,767	-	-	3,474,767	-	3,474,767
NG-CDF: DEB MBARANGA MIXED SECONDARY NG-CDF	2,008,059	-	-	2,008,059	-	2,008,059
NG-CDF: AMUGAA SECONDARY NG-CDF	2,000,000	-	-	2,000,000	-	2,000,000
NG-CDF: ANKAMIA DAY SECONDARY SCHOOL NG-CDF	2,000,000	-	-	2,000,000	-	2,000,000
NG-CDF: AKAIGA - BUKWANG DAY SECONDARY SCHOOL ACE	2,000,000	-	-	2,000,000		2,000,000
NG-CDF: SCHOOL ROAD ACESS NG-						

CDF ACCOUNT ATHWANA	7,000,000	-	-	7,000,000		7,000,000
NG-CDF: KANGETHIA - RURII SCHOOL ROAD	3,000,000	-	-	3,000,000		3,000,000
Karama boys secondary school	1,300,000	-	-	1,300,000		1,300,000
Ngage day secondary school	-	171,096	-	171,096		171,096
NG-CDF: MUTEWA DAY SEC SCHOOL NG-CDF	-	3,529	-	3,529		3,529
NG-CDF: KIGUCHWA SECONDARY SCHOOL NG-CDF	-	3,726,593	-	3,726,593		3,726,593
NG-CDF: AKAIGA MIXED SEC SCHOOL NG-CDF	-	4,616	-	4,616		4,616
NG-CDF: NCHUI MIXED DAY SECONDARY SCH NGCDF	-	5,388	-	5,388		5,388
NG-CDF: THUBUKU MIXED DAY SEC SCHOOL NG-CDF	-	3,985	-	3,985		3,985
NG-CDF: KALIENE SECONDARY SCHOOL NG-CDF	-	943	-	943		943
NG-CDF: MCS KIRIMA MIXED DAY SEC SCH NG-CDF	-	1,200,977	-	1,200,977		1,200,977
NG-CDF: KAILUTHA MIXED DAY SEC SCHOOL NGCDF	-	1,906	-	1,906		1,906
NG-CDF: DEB MBARANGA MIXED SECONDARY NG-CDF	-	306	-	306		306
NG-CDF: AMUGAA SECONDARY NG-CDF	-	10,773	-	10,773		10,773

NG-CDF: ANKAMIA DAY SECONDARY SCHOOL NG-CDF	-	226,110	-	226,110		226,110
NG-CDF: AKAIGA - BUKWANG DAY SECONDARY SCHOOL ACE	-	1,172	-	1,172		1,172
NG-CDF: SCHOOL ROAD ACESS NG-CDF ACCOUNT ATHWANA	-	2,794	-	2,794		2,794
NG-CDF: KANGETHIA - RURII SCHOOL ROAD	-	3,565	-	3,565		3,565
Ncuuui secondary school	-	-		-		-
Sub-total	**38,317,018**	**5,363,751**	**-**	43,680,769	**6,815,939**	36,864,830
10.0 Tertiary institutions Projects (List all the Projects)				-		-
Kenya medical training college-Tigania east	10,000,000	-	10,000,000	20,000,000	6,560,970	13,439,030
Sub-total	**10,000,000**	**-**	**10,000,000**	20,000,000	**6,560,970**	13,439,030
11.0 Security Projects				-		-
AKAMIA ASSISTANT CHIEF'S OFFICE	-	-	2,000,000	2,000,000	**2,000,000**	-
ANJUKI SUB-CHIEFS OFFICE	-	-	299,998	299,998	299,998	-
NG-CDF: NGONGOAKA GENERAL SERVICE UNT NGCDF	-	-	-	-		-

Thuuri chief's office	1,500,000	-		1,500,000	-	1,500,000
Mulika Police Station	3,200,000	-		3,200,000	-	3,200,000
Karama DO'Ss office	500,000	-		500,000	-	500,000
Mwokailapolice post	1,461,659	-		1,461,659	-	1,461,659
Ngongoaka GSU	2,000,000	-		2,000,000	-	2,000,000
Mula chiefs camp	500,000	-		500,000	-	500,000
Rongorwabuuri chief's camp	500,000	-		500,000	-	500,000
Ngongoaka GSU	-	58,271		58,271	-	58,271
	-		-	-	-	-
				-		-
Sub-total	9,661,659	58,271	2,299,998	12,019,928	2,299,998	9,719,930
12.0 Acquisition of assets				-		-
12.1 Motor Vehicles (including motorbikes)			-	-		-
12.2 Purchase of furniture and fitiings						

				-		-
12.2 Construction of CDF office				-	-	-
Sub-total	-	-	-	-	-	-
13.0 Others				-	-	-
THANGATHA WARD DIGITAL HUB				-	-	-
Mikinduri ward Digital Hubs	1,644,120	-	2,630,427	4,274,547	2,627,962	1,646,585
Thangatha ward ward Digital Hubs	1,644,120	-	2,630,427	4,274,547	2,506,350	1,768,198
Sub-total	3,288,241	-	5,260,854	8,549,095	5,134,312	3,414,783
Funds pending approval**				-		-
unapproved projects		-		-		-
AiA	-			-		-
Sub-total	-	-	-	-	-	-
Total	179,441,954	32,450,503	59,328,393	271,220,851	125,590,928	145,629,923

(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*)*

16. 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 Tigania east Constituency principal activity is establishment of education and security infrastructures.

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) or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore this is the 1st transitional financial statements . The NGCDF Tigania East has recognised all financial assets, including Cash and cash equivalent held in the operational account, deposit account and PMC Bank Account, Receivables and Prepayments, property plant and equipment PPE and Intangible assets acquired during the financial year 2024/2025 up to the reporting date

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF. The financial statements have been prepared in accordance with the PFM Act, the NGCDF Act *(include any other applicable legislation)*, 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.

(When an IPSAS becomes effective on 1st January 2024, it is applicable in Kenya from 1st July 2024)

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	Applicable 1st January 2025 The standard sets out the principles for 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. This IPSAS is not applicable at the constituency
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. This IPSAS is not applicable at the constituency
IPSAS 45: Property Plant and Equipment	Applicable 1st January 2025 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 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. This IPSAS is applicable effective 1st July 2025
IPSAS 46: Measurement	**Applicable 1st January 2025** The objective of this standard was to improve measurement guidance across IPSAS by: i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value. This IPSAS is applicable effective 1st July 2025
IPSAS 47: Revenue	**Applicable 1st January 2026** 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. This IPSAS is applicable effective 1st July 2026
IPSAS 48: Transfer Expenses	**Applicable 1st January 2026** 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. This IPSAS is not applicable at the constituency
IPSAS 49: Retirement Benefit Plans	**Applicable 1st January 2026** 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. This IPSAS is not applicable at the constituency
IPSAS 50: Exploration For & Evaluation of Mineral Resources	**Applicable 1st January 2027** The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: 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. This IPSAS is not applicable at the constituency

iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption, and impact on the entity's financial statements.)*

4. Summary of Significant Accounting Policies
   a) Revenue recognition
      i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

The original budget was approved by Parliament on 10 June 2024 for the period 1st July 2024 to 30th June 2025 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity.*

h) Provisions

Provisions are recognized when the *Entity* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate

can be made of the amount of the obligation. Where the *Entity* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

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

the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation. *(the entity to retain information relating to defined benefits or contributions, where both schemes are managed full policy applies)*

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 organization e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

6. Transfers from the NGCDF Board

Description	*Period ended June 2025*
NGCDFB Transfers (Allocation for the FY)	179,441,954
TOTAL	179,441,954

7. Transfers from domestic and foreign partners

Description	*2024/2025 FY*
	Kshs
Grants	-
Total	-

8. Finance income

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

(Provide a brief explanation for this revenue)

9. Miscellaneousincome

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

10. Employees cost

Description	*Period ended June 2025*
	Kshs
NG-CDFC Basic staff salaries	3,276,537
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	2,450,304
Employer Contributions Compulsory national social security schemes	479,098
Employer Contributions Compulsory Housing levy	97,106
Employer contributions to National Industrial Training Authority	6,000
Other Specify	-
Total	6,309,045

11. Committee Expenses

Description	*Period ended June 2025*
	Kshs
Sitting allowance	1,153,000
Other Committee expenses	4,116,423
Total	5,269,423

12. Use of Goods and services

Description	*Period ended June 2025*
	Kshs
Utilities, supplies and services	-
Communication, supplies and services	-
Domestic travel and subsistence	-
Printing, advertising and information supplies & services	129,030
Office Rent	-
Training expenses	-
Hospitality supplies and services	-
Insurance costs	241,542
Specialized materials and services	-
Office and general supplies and services	630,500
Fuel, oil & lubricants	2,800,000
Bank Charges	94,658
Routine maintenance – vehicles and other transport equipment	832,538
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	-
Total	4,728,268

13. Other Government Units Actual expenditure

Description	*Period ended June 2025*
	Kshs
Primary Schools Actual expenditure	36,484,525
Secondary Schools Actual Expenditure	7,046,813
Tertiary Institutions Actual Expenditure	6,560,970
Total	50,092,308

14. Other Grants andtransfersActual expenditure

Description	*Period ended June 2025*
	Kshs
Bursary – secondary schools	26,590,840
Bursary – tertiary institutions	13,447,911
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	2,299,998
Climate change mitigation projects	4,200,000
Emergency projects Actual Expenditure	10,000,000
Roads projects	-
Others specify	-
Total	56,538,749

15. Depreciation and Amortization Expenses

Description	*2024/2025 FY*
	Kshs
Property Plant and Equipment	-
Intangible Assets	-
Total	-

16. Digital Hubs Expenses

	Period ended June 2025
Description	Kshs
	Kshs
Construction/ renovation/Actual Expenditure	5,134,312
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others *(specify)*	-

Total	5,134,312

17. Gain/loss on Sale of Assets

Description	*2024/2025 FY*
	Kshs
Property,PlantandEquipment	-
Intangible Assets	-
Total Gain/loss on Sale of Assets	-

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

18. Impairment Loss

Description	*2024/2025 FY*
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
(Include financial instruments that are impaired)	-
TotalImpairmentLoss	-

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

Name Of Bank and Account No.	*Period ended June 2025*	*Opening Statement 1st July 2024*
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
Name Of Bank, Account No. (Operations account)	22,881,690	9,284,268
Operations account pending closure (Indicate name & account no.)	-	-
Name of Bank, account No. (Deposit account)	2,450,304	-
Name of Bank, account No. (PMC's account)	68,855,975	23,166,235
Total	94,187,969	32,450,503
Cash Balances		
Location 1	-	-
Location 2	-	-

Other Locations (*Specify)*	-	-
Total	-	-
[Provide Cash Count Certificates for Each]		

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

20. Receivables from Exchange Transactions

Description	*2024/2025 FY*	*Opening Statement 1st July 2024*
	Kshs	Kshs
Total receivables		
Other exchange debtors (*Specify*)	-	-
Less: impairment allowance	-	-
Totalreceivables	-	-
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 FY		*Opening Statement 1st July 2024*	
	Kshs		Kshs	
	2024/2025 FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	%	-	%

21. Receivables from Non-Exchange Transactions

Description	*Period ended June 2025*		*Opening Statement*	
	Kshs		*1st July 2024*	
Transfers from NGCDFB	Kshs		Kshs	
Transfers from NGCDFB	51,441,954		59,328,393	
Outstanding imprest				
Total	51,441,954		59,328,393	
Ageing Analysis- Receivables from non-exchange transactions	2024/2025 FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

22. Prepayments

Description	*Period ended June 2025*	*Opening Statement*
	Kshs	*1st July 2024*
Prepaid Rent	Kshs	Kshs
Prepaid Rent		-
Prepaid Insurance	49,424	-
Prepaid Electricity Costs		-
Other Prepayments *(Specify)*		-
Total	49,424	-

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 1st July 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	(-)	(-)	-	-	-	(-)	(-)	(-)
Transfer/Adjustments	(-)	(-)	-	-	(-)	(-)	-	(-)
As At 30th June 2025	-	-	-	-	-	-	-	-
Depreciation And Impairment								
Opening Depreciation		-	-	-	-	-		-
Depreciation	-	(-)	(-)	(-)	(-)	(-)	-	(-)
Disposals	-	-	-	-	-	-	-	-
Impairment	-	(-)	(-)	-	-	(-)	-	(-)
Transfer/Adjustment	-	-	(-)	(-)	-	(-)	(-)	-
As At 30th June 2025		-	-	-	-	-	-	-
Net Book Values								
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-
As At 30th June2025	-	-	-	-	-	-	-	-

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 xxx.

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	-	-

24. Intangible Assets

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

25. Right-of use assets

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

26. Trade and Other Payables

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

27. Third-Party deposits

	Period ended June 2025	*Opening Statement 1st July 2024*
	Kshs	Kshs
Retention as at start of the period (A)	6,853,780	6,853,780
Retention held during the period (B)	80,297	-
Retention paid during the period (C)	-	-
Closing Retention as at period xx, D= A+B-C	6,934,077	6,853,780

Retentions aging analysis.

	2024/2025 FY	% of the total	2023/2024 FY	% of the total
Less than1 year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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

28. Lease Liabilities

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

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	*Period ended June 2025*	*Opening Statement 1st July 2024*
	Kshs	Kshs
Gratuity at the beginning of the period (A)	-	-
Gratuity held during the period (B)	2,450,304	-
Gratuity paid during the period (C)	-	-
Total Gratuity provision as at period xxD=(A+B-C)	2,450,304	-

30. Cash Generated from Operations

	Period ended June 2025
	Kshs

Surplus for the period before tax	51,369,850
Adjusted for:	
Depreciation	-
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 Prepayments	(49,424)
Changes in receivables	7,886,439
Changes in deferred income	
Changes in Third party deposits	230,874
Changes in gratuity provision	2,450,304
Changes in payments received in advance	-
Net cash flow from operating activities	61,888,043

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

31. Financial Risk Management

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

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 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-
As at 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

(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 xxx. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	-	-
Total	-	-	-	-
As at 30th June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
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 optimizing the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The *Entity* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk form 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:

2024/2025 FY

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

Foreign currency sensitivity analysis

2024/2025 FY

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

Financial Risk Management

The following table demonstrates the effect on the 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
2024/2025 FY			
Euro	10%	-	-
USD	10%	-	-
2023/2024 FY		-	-
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

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

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable 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 if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs - (Current FY: Kshs -). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs - (2024/2025 FY – Kshs -)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *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 2024/2025				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets	-	-	-	-
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-
As at 30th June 2024				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-

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

iv) Capital Risk Management

The objective of the 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 FY	*Opening Statement 1st July 2024*
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash and Bank Balances	-	-
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	-%	-%

32. Related Party Disclosures

	2024/2025 FY	*Opening Statement 1st July 2024*
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	-	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	-	-
Total	-	-

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

(Give details)

Contingent Liabilities

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

35. Capital Commitments

Capital Commitments	2024/2025 FY	*Opening Statement 1st July 2024*
	Kshs	Kshs
Authorized for	-	-
Authorized and Contracted for	-	-
Total	-	-

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

36. Events after the Reporting Period

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

37. Ultimate And Holding Entity

The Tigania east 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.

17.Annexes

Annex 1:Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	6,000,000	-	-	6,000,000
Buildings and structures	12,234,741	-	-	12,234,741
Transport equipment	1,541,000	-	-	1,541,000
Office equipment, furniture, and fittings	499,491	-	-	499,491
ICT Equipmentand Other ICT Assets	150,000	-	-	150,000
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	**20,425,232**	-	-	**20,425,232**

(Attach the complete asset register showing all the assets in the constituency with the date of purchase, cost of the asset. depreciation rate, depreciation for the year, accumulated depreciationand the NBV of the assets)

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

PMC	Bank	Account number	Bank Balance 2024/2025 FY	Bank Balance 2023/2024 FY
Akaiga mixed secondary school	Sidian bank	01025030000451	3,537,543	-
Akaiga primary school	Sidian bank	01025710002364	7,358	-
Ametho day and boarding primary school	Sidian bank	01025710002564	11,375	-
Ametho primary school	Sidian bank	01025710003092	146,478	-
Antuathenge primary school	Sidian bank	01025710003072	36,474	-
Kabuline primary school	Sidian bank	01025710000858	48,185	-
Kailune primary school	Sidian bank	01030710005687	20,630	-
Kalantina primary school	Sidian bank	01025710003112	9,888	-
Kaliene secondary school	Sidian bank	01025030000511	3,202,207.50	-
Kaluli primary school	Sidian bank	01030710005657	1,449	-
Kamithega day secondary school	Sidian bank	01030710004309	2,004,775.5	-
Karama boys secondary school	Sidian bank	01030710007323	1,300,000	-
Kiguru primary school	Sidian bank	01025710003062	1,027	-
Kiithe primary school	Sidian bank	01030710005717	36,333	-
Kinang'aru primary school	Sidian bank	01030710004979	9,016	-
Kiremu primary school	Sidian bank	01025710003962	107,685	-
Kiriene primary school	Sidian bank	01030710005667	889	-

PMC	Bank	Account number	Bank Balance 2024/2025 FY	Bank Balance 2023/2024 FY
KMTC-Tigania east	Sidian bank	01025710004140	13,439,030	-
Lanyiruu primary school	Sidian bank	01025710004150	1,047	-
Lubuathirua primary school	Sidian bank	01025710002524	11,121	-
Lwanjiru primary school	Sidian bank	01030710006065	2,803	-
Marega day secondary school	Sidian bank	01030710004299	2,005,387	-
Marega primary school	Sidian bank	01030710005697	29,744	-
Matabithi primary school	Sidian bank	01030710004939	26,337	-
Mikinduri ward digital hub	Sidian bank	01030710006085	1,768,197.80	-
Mitungune primary school	Sidian bank	01030710005677	19,385	-
Miurine mixed day school	Sidian bank	01025710002354	2,115,998	-
Miurine primary school	Sidian bank	01030710004949	5,507	-
Mukono day secondary school	Sidian bank	01030710004209	7,291,807	-
Mukuani primary school	Sidian bank	01025710003122	500	-
Mwerokieni primary school	Sidian bank	01025030000561	187,949	-
Ngage mixed day secondary school	Sidian bank	01025030000631	3,551	-
Ngongoaka primary school	Sidian bank	01030710004959	674	-
Ntamiciu primary school	Sidian bank	01025710004160	52,426	-
Ruuju primary school	Sidian bank	01030710004969	43,908.50	-
S.t Benedict day secondary school	Sidian bank	01030710006105	266,817	-

PMC	Bank	Account number	Bank Balance 2024/2025 FY	Bank Balance 2023/2024 FY
Thangatha ward digital hub	Sidian bank	01025710004170	1,645,330.30	-
Thubuku mixed day secondary school	Sidian bank	0102530000481	3,478,752	-
Thuuri primary school	Sidian bank	01030710005707	53,031.50	-
Ng-cdf: mikinduri primary school ng-cdf	Sidian bank	01025030000391	-	1,325,951.00
Ng-cdf: kiguchwa secondary school ng-cdf	Sidian bank	01025030000401	-	3,726,593.00
Ng-cdf: mck kinwe primary school ng-cdf	Sidian bank	01025030000411	-	192.00
Ng-cdf: mutewa day sec school ng-cdf	Sidian bank	01025030000431	-	3,528.50
Ng-cdf: deb kiguma primary ng-cdf	Sidian bank	01025030000441	-	942.50
Ng-cdf: akaiga mixed sec school ng-cdf	Sidian bank	01025030000451	-	4,616
Ng-cdf: nchui mixed day secondary sch ngcdf	Sidian bank	01025030000471	-	5,388
Ng-cdf: thubuku mixed day sec school ng-cdf	Sidian bank	01025030000481	-	3,985
Ng-cdf: kaliene secondary school ng-cdf	Sidian bank	01025030000511	-	942.5
Ng-cdf: mcs kirima mixed day sec sch ng-cdf	Sidian bank	01025030000521	-	1,200,976.50
Ng-cdf: ccm kamuyine primary school ng-cdf	Sidian bank	01025030000531	-	61,593.50
Ng-cdf: st benedict primary school ng-cdf	Sidian bank	01025030000541	-	2,501.00
Ng-cdf: athwana primary school ng-cdf	Sidian bank	01025030000551	-	1,000
Ng-cdf: mwerokieni primary school ng-cdf	Sidian bank	01025030000561	-	1,960.00
Ng-cdf: mck kaathi primary school ng-cdf	Sidian bank	01025030000571	-	1,567.00
Ng-cdf: ccm miciimukuru pri school ng-cdf	Sidian bank	01025030000581	-	2,497.00

PMC	Bank	Account number	Bank Balance 2024/2025 FY	Bank Balance 2023/2024 FY
Ng-cdf: antuarimata primary school ng-cdf	Sidian bank	01025030000591	-	69,310.00
Ng-cdf: kailutha mixed day sec school ngcdf	Sidian bank	01025030000601	-	1,906.00
Ng-cdf: deb mbaranga mixed secondary ng-cdf	Sidian bank	01025030000611	-	306
Ng-cdf: ccm kiamikuu primary school ng-cdf	Sidian bank	01025030000621	-	6,739.00
Ng-cdf: ngage mixed day sec school ng-cdf	Sidian bank	01025030000631	-	171,096.00
Ng-cdf: amugaa secondary ng-cdf	Sidian bank	01025030000651	-	10,772.80
Ng-cdf: ngongoaka general service unt ngcdf	Sidian bank	01025030000661	-	58,270.90
Ng-cdf: ankamia day secondary school ng-cdf	Sidian bank	01025030000711	-	226,109.50
Ng-cdf: kabuline primary school ng-cdf	Sidian bank	01025710000858	-	12,888.00
Ng-cdf: akaiga - bukwang day secondary school ace	Sidian bank	01025710001776	-	1,172.00
Ng-cdf: school road acess ng-cdf account athwana	Sidian bank	01025710001786	-	2,794.00
Ng-cdf: kangethia -rurii school road	Sidian bank	01025710001816	-	3,565.00
Ng-cdf: miurine day secondary school	Sidian bank	01025710002354	-	0
Ng-cdf: akaiga primary school	Sidian bank	01025710002364	-	1,396,658.00
Ng-cdf: karurune primary school	Sidian bank	01025710002374	-	0.00
Ng-cdf: nthangathi primary school	Sidian bank	01025710002384	-	1,396,658.00
Ng-cdf: thathi primary school	Sidian bank	01025710002394	-	1,396,658.00
Ng-cdf: rwongo rwa buuri chiefs camp	Sidian bank	01025710002404	-	0
Ng-cdf: muthangene primary school	Sidian bank	01025710002414	-	0

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)*
	ksh.260,774,268 and ksh.201,445,875 respectively resulting to a budget shortfall of ksh.59,328,393 or 22.8% of the budget. Similarly, the fund spent ksh.192,161,607 against actual receipts of ksh.201,445,875.38 resulting to annual under-expenditure od ksh.9,284,268.38 or 5 % of the actual receipts. The under-funding and uner-utilization affected the planned activities and may have impacted negatively on the service delivery to the public.			
OAG/ER/AUD/NG-CDF/TIGANIA EAST/2023-2024/(10)	Note 7 to the financial statements reflect transfer to other government units amount of ksh.100, 301,046 which was	We agree with the audit findings by the auditor	Not resolved	In consultation with the Auditor general pending appearance before DFAC.

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)*
	transferred to various institutions to implement projects. Out of this amount ksh.33,840,782 was transferred to implement projects during the year as per the code list for financial year 2023/2024.However physical verification of the projects in the month of November 2024 revealed that twenty six(26) projects totaling ksh.33,840,782 had still not commenced and money was lying idle in the project management accounts. In the circumstances the public therefore failed to get the expected services equivalent to ksh.33,840,782 being the budgeted projects that			

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)*
	were not started during the year under review.			
OAG/ER/AUD/NG-CDF/TIGANIA EAST/2023-2024/(10)	Review of the constituency asset register revealed some unserviceable, obsolete and idle assets balance of ksh.3,504,812.However,the constituency disposal plan for the 2023/2024 was not provided and the assets amounting ksh.3,504,812 have not disposed. In the circumstances, controls on the management of obsolete assets could not be confirmed.	We agree with the audit findings by the auditor	Not resolved	In consultation with the Auditor general pending appearance before DFAC.
OAG/ER/AUD/NG-CDF/TIGANIA EAST/2023-2024/(10)	Review of the fund information technology (ICT) environment that there was no ICT disaster recovery plan in place that reduce negative impact on the operations in	We agree with the audit findings by the auditor	Not resolved	In consultation with the Auditor general pending appearance before DFAC.

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)*
	case of outage or disruption to ICT systems in the event they occur. Further the funds operations may not recover or restore critical infrastructure services and systems which may affect all operations that rely on the ICT systems. In the circumstances, the security and reliability of the funds management information systems and data could not be confirmed.			

.....

Name: Danson Njogu Njiru.
Fund Account Manager.