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REPORT

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ON

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

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

 THE NATIONAL ASSEMBLY MEMBERS LAID	
DAY.	
07 APR 2026	
TABLED BY:	Hon. Samuel Chepkoech
CLERK-AT THE-TABLE:	A. Shitaka



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MWINGI WEST CONSTITUENCY

TRANSITIONAL

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

**Transitional Financial Statements under International Public Sector Accounting Standards
(IPSAS)**

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
AC	Audit Committee
DCC	Deputy County Commissioner
DFAC	Decentralized Funds Accounts Committee
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.

2. Key Constituency Information and Management

(a) Background Information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Mwingi West Constituency's day-to-day management is under the following key organs:

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

Fiduciary Management

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

Key Management Personnel		
1.	AIE holder	Eric Wambua Muange
2.	National Sub-County Accountant	Sastri O. Dida
3.	Chairman NGCDFC	Francis M. Munuve
4.	Member NGCDFC	Silvia M. Musili (operations bank account)
5.	Member NG CDFC	Rosemary W. Mutinda (deposit bank account)

(c) Fiduciary Oversight Arrangements

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

(d) NGCDF Mwingi West Constituency Headquarters

Mwingi West NGCDF Offices
Migwani Town
Within Mwingi West DCC's Compound
P.O Box 395-90400
Mwingi, Kenya

(e) NGCDF Mwingi West Constituency Contacts

P.O Box 395-90400
Mwingi, Kenya
Telephone: (254) 0719691060
E-mail: cdfmwingiwest@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NGCDF Mwingi West Constituency Bankers

1. Equity Bank (Operations Account)
Mwingi Branch
A/C Number: 0590260984982
P.O Box 280-90400
Mwingi, Kenya

2. Equity Bank. (Deposit Account).
Mwingi Branch
Account Number: 0590 285 487 143
P.O. Box 280-90400
Mwingi, Kenya.

3. Equity Bank
Mwingi Branch (Various)-as per annex 2(PMC Accounts)
P.O Box 280-90400
Mwingi, Kenya

- KCB
Mwingi Branch (Various)-as per annex 2(PMC Accounts)

- Cooperative Bank (Various)-as per annex 2(PMC Accounts)
Mwingi Branch



(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	Detail
<p>Francis Munuve- Chairman</p> 	<p>Born in 1952. Degree holder and has been a NGCDF chairman for eight years.</p>
<p>Silvia M. Musili</p> 	<p>Born in 1985. KCSE holder and first appointment as a member.</p>
<p>Ann Ndundu</p>	<p>Born in 1989. KCSE holder and has been a member for eight years</p>



ANN NDUNDU

Born in 1989. KCSE holder and has been a member for eight years


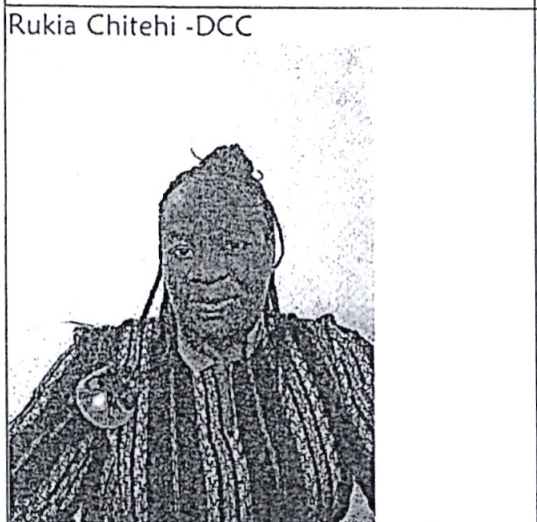
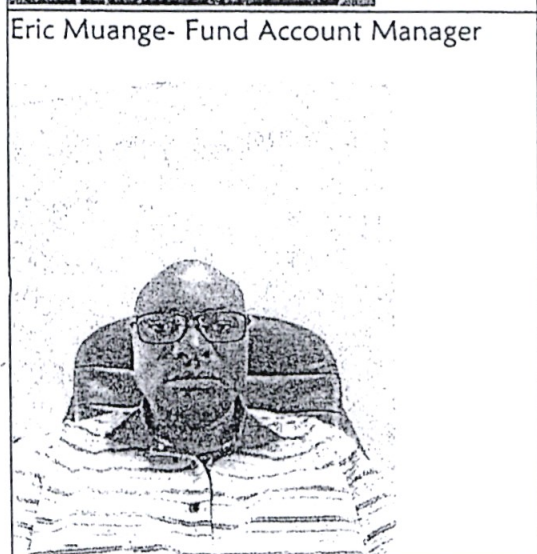
Fredbone K Kongo




Born in 1997. Degree holder and first appointment as a member.

Duncan John Kavuvwa

Born in 1963. KACE holder and has been a member for eight years.

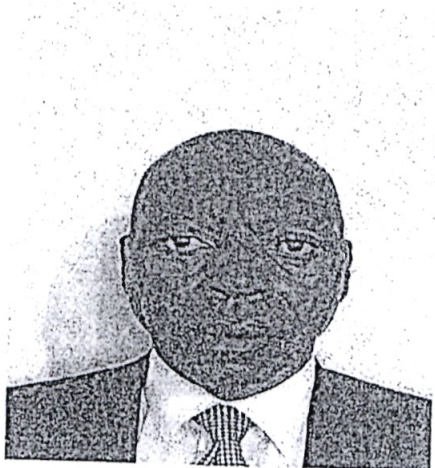
	<p>Duncan John Kavuvwa Born in 1963. KACE holder and has been a member for eight years.</p>
<p>Rukia Chitehi -DCC</p> 	<p>D.O.B 1972 DCC, Holder of a degree</p>
<p>Eric Muange- Fund Account Manager</p> 	<p>D.O.B 1980 ,Holder of MBA Degree.</p>

<p>Rosemary Wamutwa Mutinda</p> 	<p>Born in 1975. KCSE holder and has been a member for five years</p>
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Former members who exited during the financial year

1. Jeremiah M. Mutemi- Former NGCDF Secretary and served for six years.
2. Jacklean M. Vuthi- Former NGCDF alternate signatory to operations bank account and served for six years.

4. NG-CDFC Chairman's Report



Mr. Francis Munuve- Chairman NG-CDF-Mwingi West Constituency

Brief constituency profile

Mwingi West Constituency is one of the constituencies in Kitui County, Kenya. The constituency is situated in the western part of Kitui County, approximately 180 km east of Nairobi, the capital city of Kenya. It borders Mwingi Central Constituency to the north and Kitui West Constituency to the south.

Mwingi West constituency covers an area of approximately 996 square kilometers. This constituency has an estimated population of around 100,000 people. It comprises 22 administrative locations and is represented by Hon. Charles Ngusya Nguna in the National Assembly.

Mwingi West Constituency has a unique geography, with varied landscapes and climates. The constituency's terrain and climate support various economic activities, including agriculture and livestock keeping. The main economic activities in Mwingi West include:

- **Agriculture:** Farming is a significant source of livelihood, with crops like maize, beans, and cowpeas being commonly grown.
- **Livestock:** Many residents keep livestock, including goats, sheep, and cattle.

Mwingi West Constituency has 4 political wards:

- **Migwani Ward:** A trading hub and agricultural base
- **Nguutani Ward:** Rural area with farming and trade activities
- **Kyome/Thaana Ward:** Pastoral area with small markets
- **Kiomo/Kyethani Ward:** Pastoral area with some crop farming

I am Glad to present Mwingi West NG-CDF Annual Financial statements for the FY 2024/2025. We had an allocation of Kshs. 170,469,856 and by the end of June 2025 we had received Kshs. 158,173,702 representing 93% of the total allocation. Out of this funding, we disbursed an

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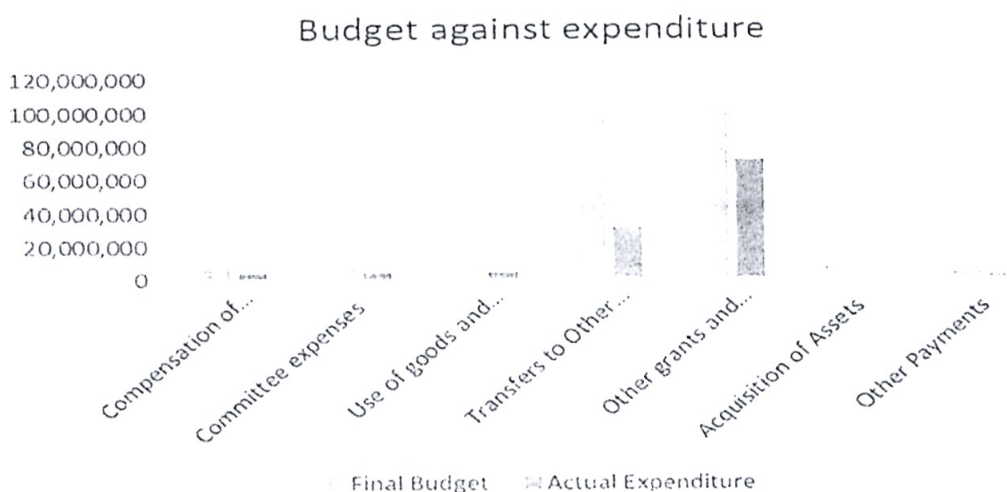
amount of Kshs. 25,622,000.00 to bursaries. This was within the permissible limit by the NGCDF Act.

The funds disbursement to the constituency was done in time, and this allowed the constituency to implement most of its projects in time.

Below is a summary of the constituency performance in the year.

Expense item	Final Budget	Actual Expenditure
Compensation of Employees	7,322,821	4,302,592
Committee expenses	6,263,245	4,453,160
Use of goods and services	18,964,923	4,064,034
Transfers to Other Government Units	151,350,882	31,261,559
Other grants and transfers	98,520,144	70,925,115
Acquisition of Assets	80,000	80,000
Other Payments	3,574,000	1,500,000

Graph 1: Budget against actual performance (expenditure)



Key achievements

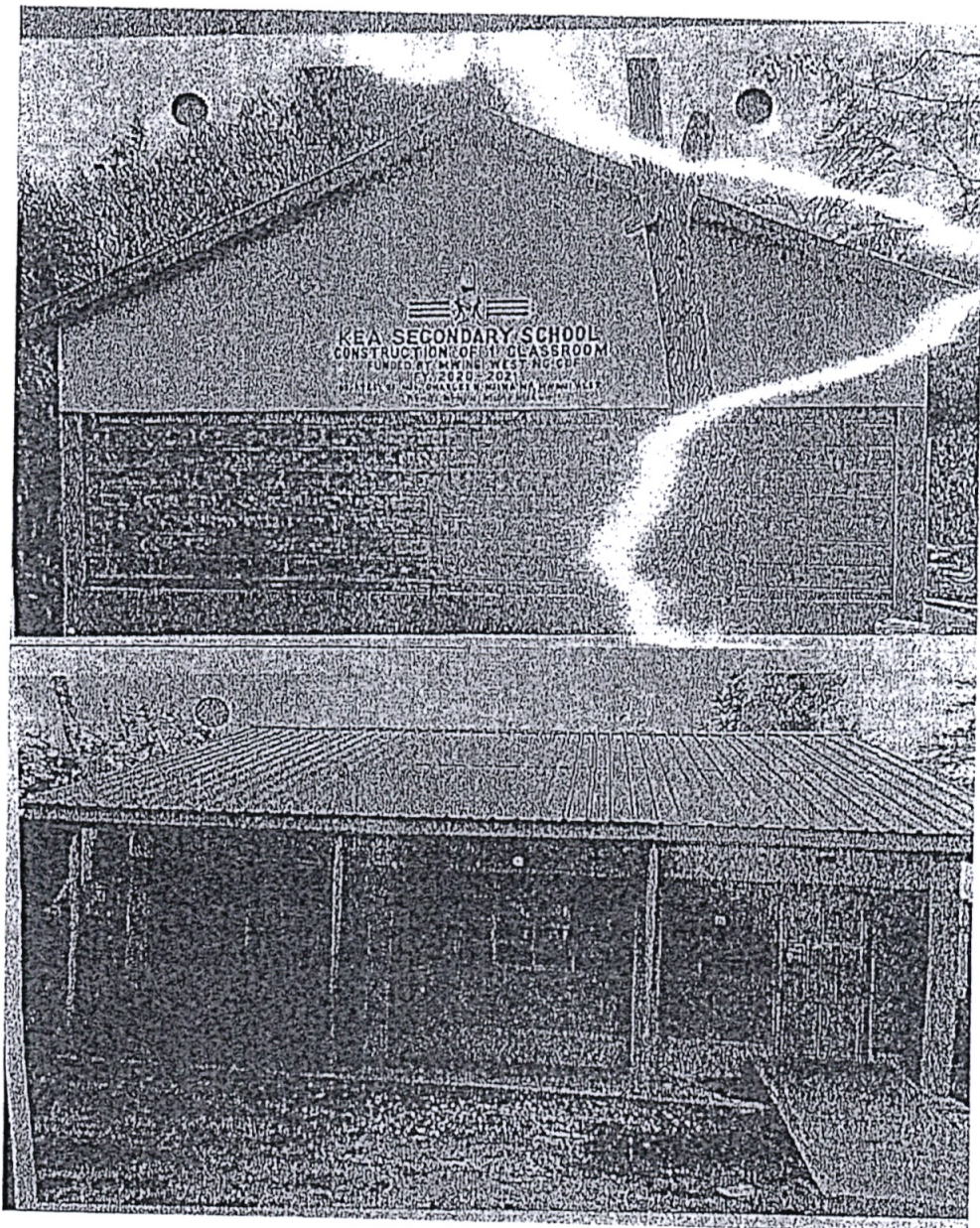
During the financial year 2024/2025, Mwingi West NG-CDF has been able to hit tremendous achievements in different sectors, as highlighted:

- a. The Entity prioritized awarding of bursaries to needy students in the constituency and thus posting a higher performance in this sector.
- b. Projects were implemented on time hence posting a recommendable performance too in the Education sector.
- c. Other programs i.e. climate change mitigation was also implemented as planned and were very beneficial to the constituents.

I have sampled a photo of the projects that were implemented during the financial year as shown below;

National Government Constituencies Development Fund (NGCDF)
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1. Kea Secondary School- Construction to completion of 1 classroom

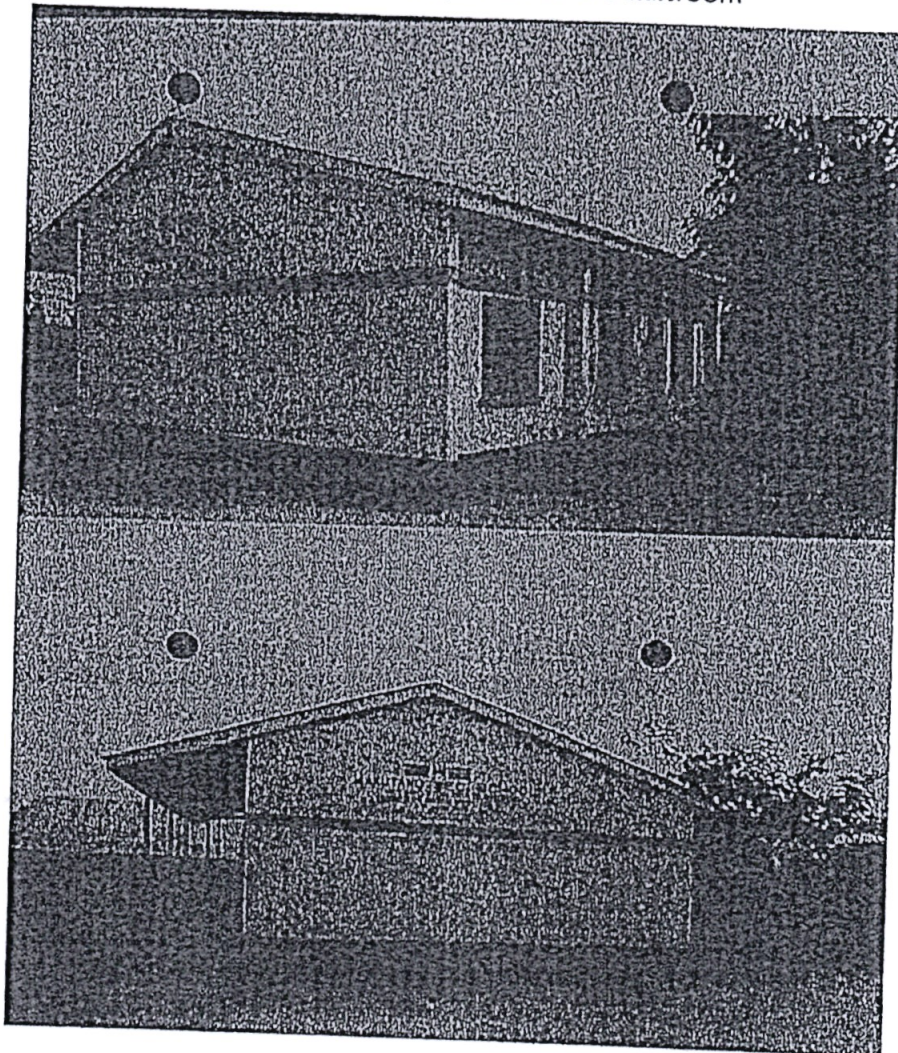


The above school is located in Nguutani Ward. The classroom is complete and in use. This project is the pride of Mwingi West constituency because it serves residents in the location. The

National Government Constituencies Development Fund (NGCDF)
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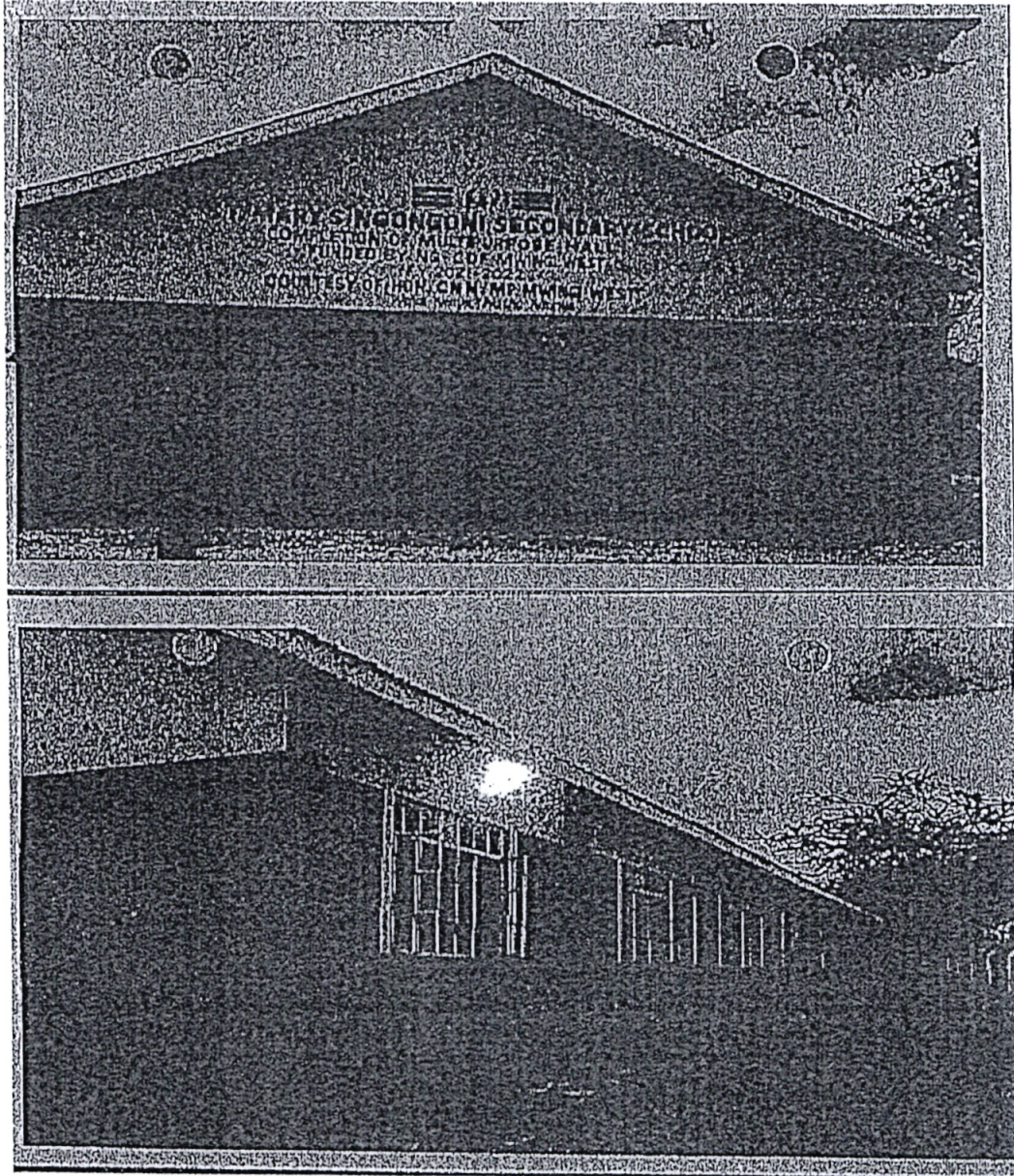
project is a clear indication of the milestones Mwingi West NGCDF is willing to take to ensure quality education to students, and promote the big 4 agenda.

2. Makutano Secondary School- Construction to completion of one classroom



The above school is located in Migwani Ward. The classroom is complete and in use. This project is the pride of Mwingi West constituency because it serves residents in the location. The project is a clear indication of the milestones Mwingi West NGCDF is willing to take to ensure quality education to students, and promote the big 4 agenda.

3. St Marys Ngongoni Secondary School- Construction of Multipurpose hall



The above school is located in Migwani Ward. The classroom is complete and in use. This project is the pride of Mwingi West constituency because it serves residents in the location. The project is a clear indication of the milestones Mwingi West NGCDF is willing to take to ensure quality education to students, and promote the big 4 agenda.

Emerging Issues

1. The rapidly increasing population in the constituency demanding for more expenditure on projects e.g. more classrooms
2. Declining sources of income for constituents leading to more needy students for bursary
3. Increasing emergency cases due to frequent wind storms
4. The rapid rate of inflation. This leads to more expenditure on projects than previously projected

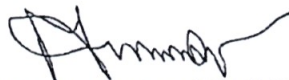
Implementation challenges and steps being taken to address the challenges.

I. Lack of knowledge on the part of PMCs on procurement procedures and guidelines. Mwingi West NG-CDF is conducting frequent PMC training in all the wards to enhance skills for the PMCs.

II. Inadequate funds for emergency projects.

Most emergency cases are left unfunded because the available funds are not sufficient to meet the increasing emergency cases due to heavy rainfall and frequent wind storms. The constituency usually seeks support from other government and non-governmental entities to fund all or some of the emergency cases not factored by Mwingi West NG-CDF.

III. Delay in disbursement of funds from the board leading to delayed project implementation. The committee is in constant communication with the NG-CDF board to enhance project approval and timely disbursement of funds to ensure timely project implementation.



Francis Munuve

Chairman NGCDF Committee

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

Introduction

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

The key development objectives of the NGCDF Mwingi West Constituency 2023-2028 plan are:

1. To mobilize resources for development.
2. To reduce poverty and inequality.
3. To improve health standards.
4. To improve access to and quality of education.
5. To increase food security.
6. To improve supply of clean water and sanitation facilities
7. To improve infrastructure.
8. To improve security in the Constituency.
9. To prevent environmental degradation.
10. To build capacity to implement development projects.
11. To promote sports activities in the community through tournaments.

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:

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Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	In FY 24/25 -we increased number of classrooms from 60 to 80 in primary schools and 30 to 34 in secondary schools. - Bursary beneficiaries at all levels were 9,000 as per the attached schedules
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of renovated chiefs' offices increased From 24 to 25 Number of assistant chiefs' offices increased from 16 to 18

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				Number of police lines increased from 8 to 9
Climate change mitigation activities	Conserved environment through natural resources conservation initiatives	Environment conservation Equip schools and public facilities with sanitation	Number of drifts Number of sanitation facilities built in primary and secondary Number of trees	Installation of water tanks for water harvesting across the constituency Construction of sand dams for water harvesting
Emergency	To have all the emergency cases addressed to.	Increased funding of disaster related projects and activities.	Number of projects and activities funded through emergency funding and burglary precautions.	In FY 2024/2025 -We increased number of projects funded through emergency from (58 to 74). We installed antivirus gadgets in our computers and put strong steel doors in case of burglary activities.

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Others (Distribution of revision books in secondary schools)	To distribute revision books across all secondary schools in the constituency	Ensure learners have enough revision books	Number of books per school	Each secondary school in the constituency got at least 110 revision books for all subjects from different publishers and authors
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6. Governance Statement

Introduction

The NGCDF Act 2016 on appointment of NGCDFC members states; The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951

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

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

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

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

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

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

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

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

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

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

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

1952 Kenya Subsidiary Legislation, 2016

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee.

The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed Under the Act may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board. At least one of the Constituency Committee members appointed under section 43 shall be a mandatory signatory to the Constituency account

In Mwingi West, NGCDF is managed by a team of ten (10) NGCDFC members appointed in accordance with the NGCDF act 2015 as amended in 2022. The ten members comprise of seven gazetted members, a member co-opted by the NGCDF Board, the deputy County commissioner and an officer of the board at the constituency level who is an ex-officio member. As a result of change of regime due to the elections carried out in August 2022, there had to be phased out the existing committee and a new one selected.

The gazetted members are appointed in accordance with the NGCDF Act 2015. They comprise of two female members one of whom must be a youth at the time of appointment and two male members one of whom must be a youth at the time of appointment and one member who is a person living with disabilities and two nominees of the Constituency office. Five members are selected by a selection panel chaired by the Deputy County Commissioner or his nominee and the Officer of the board is the secretary. The Officer of the board invites applications from persons who qualify for appointment within fourteen of the first meeting of the selection panel. The panel considers all applications and selects five applicants considering age, gender social interest and

regional balance, the officer of the board submits the five qualified applicants to the board for appointment. The board co-opts one person to ensure equity in representation in the committee. Through the national assembly the constituency office nominates two persons of either gender to and forward he names to the officer of the board at the constituency. All the names of the seven appointees are presented to parliament for approval and subsequent gazettment.

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

Appointment of NGCDFC Members

The selection Panel

The selection panel constituted four members as follows;

no	Name	Designation
1	Kevin N. Hunja	Chairperson
2	Japheth K. Musee	Secretary
3	David M. Mutemi	member
4	Regina M. Ngethi	Member

The panel invited through advertisement publicised in churches, public offices notice boards and other public areas in the constituency.

The selection panel developed a shortlisting criterion which enabled picking of the nominees.

S/N	Name	Category representation	Ward
1.	Joseph Munyithya Musyoka	Male (Adult)	Nguutani
2.	Francis Mutinda Munuve	Male (Adult)	Kiomo/Kyethani
3.	Fredbone Kangulyu Kongo	Male (Youth)	Kyome/Thaana
4.	Silvia Mwendu Musili	Female (Adult)	Migwani
5.	Rosemary Wamutwa Mutinda	Female (Adult)	Nguutani
6.	Ann Nzila Ndundu	Female (Youth)	Kyome/Thaana

Nominee of the body representing persons with disability

S/N	Name	Nature of physical Impairment	Ward
1.	John Dancun Kavuvwa	One leg impairment	Migwani

The members went through the process of electing the chairperson and the secretary of the committee. The following members were elected.

1. Chairperson position – Francis Mutinda Munuve
2. Secretary position – Fredbone Kangulyu Kongo

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

The appointed committee members were gazetted through Gazette Vol. 98 20-5-25 (NGCDF) 20th May, 2025

The new committee held its first meeting on 26th May 2025.

Sno.	Name	Position
1	Francis Mutinda Munuve	Chair person
2	Fredbone Kangulyu Kongo	secretary
3	Japheth K. Musee	member
4	John Dancun Kavuvwa	member
5	Joseph Munyiithya Musyoka	member
6	Silvia Mwendu Musili	member
7	Rosemary Wamutwa Mutinda	member
8	Ann Nzila Ndundu	member

Removal of NGCDFC Members

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

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

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

Roles and functions of NG-CDFC

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

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.

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- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

Training of NG-CDFC Members

In the financial year 2023/2024 the NGCDF Board organized training of NGCDFC members from 27th -31st May 2025. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Mwingi West.

Number of meetings held

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

S. N	NG-CDFC COMMITTEE MEMBERS	08/08/2024	18/10/2024	30/10/2024	11/12/2024	28/01/2025	04/02/2025	18/03/2025	30/04/2025	21/05/2025	25/06/2025
1	Francis Munuve Chairperson	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Fredbone Kongo Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Ann Ndundu	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Ethics & conduct

Members of NGCDFC are required to observe the following ethical issues;

- i. Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

During the financial year 2024/2025 members of NGCDFC Mwingi West adhered to the above ethical issues.

Members remuneration

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

In this financial year the NGCDFC members adhered to the cabinet secretary's circular on members sitting and field allowances.

Disclose policy on conflict of interest

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

Risk management

Risk management has been integrated in the constituency operations through the following: training of the NGCDF staff in their respective technical areas of service to ensure they carry

out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service.

Some of the risk mitigation strategies that NGCDFC Mwingi West has implemented include the following:

Implementing audit findings and recommendations, adherence and compliance with NGCDF Act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

7. Management Discussion and Analysis

The Mwingi West National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 (amended 2023). The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. The Mwingi West NGCDF is run by approvals from the NGCDFC.

This report provides an overview of the Mwingi West NG-CDF operational and financial performance over the past 5 years (2019-2024). The report highlights key achievements, operational and financial performance, key projects implemented, major risks and challenges facing the fund.

The allocations for the fund for the past five years are as follows;

2020/2021- Kshs. 137,088,879.31

2021/2022- Kshs. 137,088,879

2022/2023- Kshs. 138,215,033

2023/2024- Kshs. 166,593,720

2024/2025- Kshs. 170,469,856.74

The allocations for the fund have been increasing significantly every financial year.

Operational Performance

Mwingi West NG-CDF has implemented various projects across the seven wards, focusing on education, security, infrastructure, and sports development.

Key Achievements

- Construction of over 200 classrooms, improving access to education for thousands of students.
- The fund has also constructed and equipped over 10 science laboratories and dining halls in schools.
- Completion of over 15 security facilities, enhancing security services in rural areas.

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- NGCDF has provided bursaries to over 9,000 needy students every financial year, supporting education at the grassroots level, with the number of bursary beneficiaries increasing in each financial year.

Some of the major projects implemented by Mwingi West NGCDF include:

PROJECT	ACTIVITY	FINANCIAL YEAR	AMOUNT (KSHS)
Kikiini Secondary School	Construction of administration block	2023/2024	4,000,000
Nzatani Sec School	Construction of administration block	2024/2025	4,000,000
Kyathani Assistant Chief's Office	Construction of Assistant Chiefs office	2023/2024	2,000,000
Nzeluni Boys Secondary School	Construction of 200 capacity Dormitory	2022/2023 2023/2024	3,500,000
Kavuwani Secondary School	Construction of administration block	2023/2024 2024/2025	4,000,000
Kairungu Secondary School	Construction of 200 capacity Dormitory	2022/2023 2023/2024	3,500,000

Financial Performance

- Mwingi West NG-CDF received significant funding from the national government, with allocations increasing annually.

Total allocations for the 5-year period is Kshs 749,456,368.05

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Expenditure

- Mwingi West NG-CDF utilized funds for project implementation, administrative costs, and capacity building.
- Expenditure breakdown:
 - Project implementation: 85%
 - Administrative costs: 10%
 - Capacity building: 5%

MAJOR RISKS FACING THE FUND

Recent legal challenges have put NGCDF's future at stake with the High Court declaring the Fund unconstitutional in November, 2023. However, the National Assembly has unanimously passed the Constitution of Kenya (Amendment) Bill, 2025, which seeks to anchor three critical development funds into the Constitution including the NG-CDF full determination of the fate of the fund is still unclear as at the reporting date.

MATERIAL ARREARS IN STATUTORY AND OTHER FINANCIAL OBLIGATIONS

Mwingi West NGCDF has fully complied to presidential directives and laws and does not have material arrears in statutory and other financial obligations.

REVIEW OF THE ECONOMY

Kenya's economy is experiencing a period of mixed performance. While some sectors show strong growth, others are facing challenges, and the overall outlook is subject to various risks. Real GDP growth is projected to be moderate, with the services sector and improved agricultural productivity playing key roles. However, factors like high debt levels, inflation, and potential currency depreciation pose significant risks.

Key Highlights:

• **GDP Growth:**

Kenya's GDP grew by 4.9% in the first quarter of 2025, with positive growth across most sectors, according to the Kenya National Bureau of Statistics. This growth was supported by

a rebound in the agriculture sector due to favorable weather conditions and government subsidies on farm inputs.

- **Sector Performance:**

- **Agriculture:** The agriculture sector has seen a recovery, particularly in 2023, following improved weather conditions and government support programs.

- **Services:** The services sector, including tourism, is expected to be a key driver of growth, with a strong performance anticipated in accommodation and food services.

- **Industry:** Industrial activities have shown mixed performance, with some sectors experiencing growth while others face challenges due to rising production costs and global economic slowdown.

- **Inflation:**

Inflation remains a concern, with rates exceeding the government's target band, particularly due to rising food and fuel prices.

- **Monetary Policy:**

- The Central Bank has taken steps to ease monetary policy by cutting the Central Bank Rate, aiming to stimulate economic growth, but this could also put upward pressure on inflation.

- **Fiscal Policy:**

Kenya faces fiscal challenges, including high debt levels and a need for more efficient and equitable fiscal policies.

- **Risks:**

Several factors pose risks to Kenya's economic outlook, including high debt levels, inflationary pressures, potential currency depreciation, and the impact of global economic conditions.

- **Government Initiatives:**

The government is focused on implementing the Bottom-Up Economic Transformation Agenda (BETA), prioritizing key sectors like agriculture, MSMEs, housing, healthcare, and

the digital economy to drive inclusive growth and job creation, according to The National Treasury.

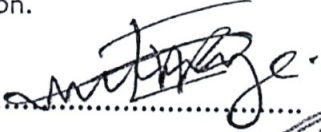
In conclusion, while Kenya's economy shows resilience and growth potential, it also faces significant challenges that require careful management and policy interventions.

REVIEW OF THE SECTOR

The NGCDF has been a cornerstone of Kenya's development model since its inception two decades ago. Over the last five years it has played a critical role in funding projects in education, security and climate change mitigation.

FUTURE DEVELOPMENTS

The Fund has continuously embarked on capacity building of NGCDFC members, staff and stakeholders as well as adoption of best practices in its implementation targeting high impact projects. It is also on e-GP trajectory and is putting a lot of emphasis on climate change mitigation.


.....
Eric Muange
Fund Account Manager



Environmental and Sustainability Reporting

Mwingi West NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

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

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

2. Environmental performance

The environmental policy guiding the Mwingi West NGCDF is;

- **Conserve and Protect Natural Resources:** The constituency will promote sustainable management and conservation of natural resources, including water, land, forests, and wildlife.
- **Reduce Pollution:** The constituency will implement measures to reduce pollution, including proper waste management, minimizing single-use plastics, and promoting clean energy.
- **Promote Sustainable Agriculture:** The constituency will support sustainable agricultural practices, including organic farming, agroforestry, and conservation agriculture.
- **Enhance Climate Resilience:** The constituency will develop and implement climate-resilient strategies, including climate-smart agriculture, disaster risk reduction, and climate change adaptation measures.
- **Community Engagement and Education:** The constituency will engage with local communities, educate them on environmental issues, and promote environmental stewardship.
- **Collaboration and Partnerships:** The constituency will collaborate with local, national, and international partners to leverage resources, expertise, and funding for environmental initiatives.

The constituency has established the policy below to ensure effective waste management;

- **Waste Reduction and Minimization:** The constituency will promote practices that reduce waste generation, including reducing single-use plastics, encouraging sustainable consumption, and implementing waste reduction programs.
- **Proper Waste Collection and Disposal:** The constituency will establish an efficient waste collection system, including segregation of waste at source, and ensure safe disposal of waste in designated facilities.

- **Recycling and Composting:** The constituency will promote recycling and composting of organic waste, and establish recycling programs for paper, plastic, glass, and other materials.
- **Community Education and Participation:** The constituency will educate residents on proper waste management practices, and encourage community participation in waste reduction and management initiatives.
- **Infrastructure Development:** The constituency will invest in waste management infrastructure, including waste collection vehicles, recycling facilities, and waste-to-energy plants.
- **Regulatory Framework:** The constituency will establish and enforce regulations and bylaws to ensure compliance with waste management standards and practices.
- **Partnerships and Collaborations:** The constituency will collaborate with private sector, NGOs, and community groups to leverage resources, expertise, and funding for waste management initiatives.

The NGCDFC hold forums to sensitize the youth and the community on the impact of drug abuse.

It has also supported in equipping police stations and remand prisons to ensure security is enhanced in the constituency.

3. Employee welfare

We invest in providing the best working environment for our employees. Mwingi West 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. xxx 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-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification, Implementation, and Monitoring

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

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


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

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

Public Awareness

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

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



Eric Muange

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

The Accounting Officer in charge of the NGCDF-Mwingi West Constituency accepts responsibility for the entity's transitional financial statements, which have been prepared 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- Mwingi West Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

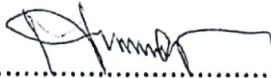
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The Accounting Officer in charge of the NGCDF Mwingi West Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's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

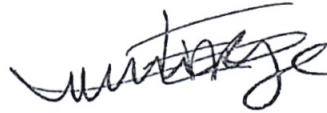
In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The NGCDF- Mwingi West Constituency financial statements were approved and signed by the Accounting Officer on 21/08/ 2025.



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Francis Munuve
Chairman – NGCDF Committee

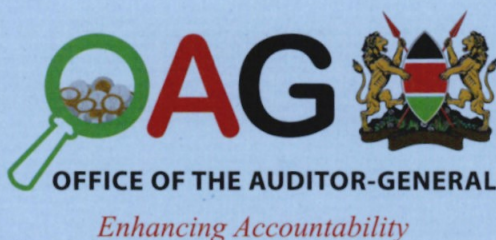


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Eric Muange
Fund Account Manager



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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional International Public Sector Accounting Standards financial statements of National Government Constituencies Development Fund - Mwingi West Constituency set out on pages 1 to 92, which comprise of the

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

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

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

Basis for Qualified Opinion

1. Unsupported Use of Goods and Services

The statements of financial performance reflects use of goods and services totalling Kshs.4,001,469 which, as disclosed in Note 12 to the financial statements include Kshs.618,800 in respect to domestic travel and accommodation. However, review of payment vouchers revealed that payments totalling Kshs.208,200 were not supported with invitation letters, travel documents, payment schedules and attendance registers.

In the circumstances, the accuracy and completeness of use of goods and services totalling Kshs.208,200 could not be confirmed.

2. Unconfirmed Property, Plant and Equipment

The statement of financial position and as disclosed in Note 23 to the financial statements reflect property, plant and equipment balance of Kshs.359,100. However, an updated fixed assets register, ownership documents and valuation report of the assets were not provided for audit review. In addition, assets were not tagged for ease of identification. Further, physical verification revealed that other assets including motor vehicles, land and building were not disclosed in the financial statements.

In the circumstances, the accuracy, completeness and ownership of the property, plant and equipment balance of Kshs.359,100 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Mwingi West Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable

to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.294,916,110 and Kshs.194,302,097 respectively resulting to under-funding of Kshs.100,614,013 or approximately 34% of the budget. Similarly, the Fund expended Kshs.116,586,460 against actual receipts of Kshs.194,302,097 resulting to under absorption of Kshs.77,715,637 or approximately 40% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delay in Implementation of Projects

Review of the approved code list and Project Implementation Status (PIS) report revealed that the Fund budgeted to implement seventy-seven (77) projects worth Kshs.82,963,720 in the financial year under review. However, none of the approved projects was started. **Appendix 1**

In the circumstances, value for money totalling Kshs.82,963,720 allocated to projects which were not started could not be confirmed.

2. Unsatisfactory Project Implementation

The statement of financial performance reflects other Government Units actual expenditure totalling Kshs.78,728,450 which, as disclosed in Note 13 to the financial statements includes Kshs.38,617,890 and Kshs.30,110,559 in respect to primary and secondary schools' actual expenditure respectively. However, review of records and physical verification of five (5) sampled projects costing Kshs.8,748,200 conducted in October, 2025 revealed anomalies as indicated in the table below:

Project Name	Activity	Amount (Kshs.)	Observation
Mbondoni Primary School	Construction of a Classroom.	1,100,000	The floor had completely chipped off and the walls had visible cracks.
Kavuvwani Secondary School	Construction of 3 classrooms and 3 door pit latrine.	3,398,200	1. Use of poor-quality door frames. 2. Doors were not closing properly. 3. Lack of ventilation in the rooms. 4. There were visible wall cracks in other rooms.

Project Name	Activity	Amount (Kshs.)	Observation
			5. The project was completed, but not officially handed over to the school.
Kamunyazi Primary School	Renovation works of five classrooms	1,750,000	1. Poor workmanship. 2. Chipped floor. 3. Cracks on the veranda and walls. 4. Use of untreated timbers on the roof. 5. Potholes on the verandah. 6. Poorly fitted window glasses some of which are falling off.
Wikivuvwa Primary school	Construction of a Classroom	1,100,000.	1. Poor workmanship. 2. Chipped off floor, with major cracks.
Syomwengele Primary School	Construction of two Classrooms	1,400,000	1. Works were substandard. 2. Cracks on floors and walls and poorly executed plastering.
Total		8,748,200	

In the circumstances, value for money totalling Kshs.8,748,200 incurred on the projects could not be confirmed.

3. Irregular Management of Emergency Projects

The statement of financial performance reflects other grants and transfers actual expenditure of Kshs.73,843,120 which includes emergency expenses totalling Kshs.10,773,766 as disclosed in Note 14 to the financial statements. Included in the amount is Kshs.1,000,000 spent on renovation of Musuani Primary School which was not an emergency project in nature. Further, physical verification carried out on 22 October, 2025 revealed that the classroom was marked by Kenya National Highways Authority (KeNHA) for demolition and it was not clear if the information was available to the Fund Management as at the time of renovation. Further, despite paying the amount, the project was not complete yet students had occupied the classroom.

In addition, there was no evidence provided to confirm that Management sought the approval of the Board to utilize emergency reserves. This is contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which stipulates that the utilization of the emergency reserve shall be reported to the Board

within thirty (30) days of the occurrence of the emergency, in the format prescribed by the Board.

In the circumstances, Management was in breach of the law and value for Kshs.1,000,000 incurred on the project could not be confirmed.

4. Non-Compliance with Law on Ethnic Composition

During the year under review, the total number of employees of the NGCDF was nine (9) out of which eight (8) or approximately 89% of the total number were members of the dominant ethnic community in the County. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public Institution shall have more than one-third of its staff establishment from the same ethnic community".

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

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

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

Conclusion

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

Basis for Conclusion

Lack of Segregation of Duties

Review of documents revealed that the NG- CDF lacks key staff for efficient running of its operation which include Human Resource officer, ICT officers, Records and Accounts Clerk and a Procurement Officer. This has led to duplication of responsibilities with some staff taking roles they are not qualified to perform.

In the circumstances, the effectiveness of the roles played by the employees 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 those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 December, 2025

APPENDICES

Appendix 1 Project Implementation Status

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
01-2024-2025-1			
Climate Change and Mitigation Projects			
4-0015-068-2640510-1	Ikena Mwaki Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-15			
4-0015-068-2640510-1	Itendeu Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-27			
4-0015-068-2640510-1	Kakongo Secondary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-24			
4-0015-068-2640510-1	Kamandiko Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one	250,000.00
10-2024-2025-25			

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
		classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	
4-0015-068-2640510-1	Kanguutheni Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-20			
4-0015-068-2640510-1	Kasavini Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-9			
4-0015-068-2640510-1	Kavililo Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-4			
4-0015-068-2640510-1	Kilulu Secondary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting	250,000.00
10-2024-2025-16			

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
		of 100 indigenous tree seedlings at Kshs.50,000.	
4-0015-068-2640510-1 10-2024-2025-13	Kithaalani Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
4-0015-068-2640510-1 10-2024-2025-26	Kwa Kari Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
4-0015-068-2640510-1 10-2024-2025-7	Kyambevo Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
4-0015-068-2640510-1 10-2024-2025-18	Kyamboo Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
4-0015-068-2640510-1	Kyangungi Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-11			
4-0015-068-2640510-1	Makutano Secondary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-17			
4-0015-068-2640510-1	Masooni Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-2			
4-0015-068-2640510-1	Mavoloni Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-22			
4-0015-068-2640510-1		Purchase of 10,000 litres water tank at Kshs.90,000,	250,000.00

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
10-2024-2025-1	Mavuni Primary School	construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	
4-0015-068-2640510-1	Mukauni Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-3			
4-0015-068-2640510-1	Muthungue Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom At Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-19			
4-0015-068-2640510-1	Ndaluni Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-14			
4-0015-068-2640510-1		Purchase of 10,000 litres water tank at Kshs.90,000,	250,000.00

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
10-2024-2025-12	Ndelekeni Primary School	construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	
4-0015-068-2640510-1	Nguutani Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-6			
4-0015-068-2640510-1	Syongoni Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-5			
4-0015-068-2640510-1	Thaana Nzau Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	250,000.00
10-2024-2025-8			
4-0015-068-2640510-1		Purchase of 10,000 litres water tank at Kshs.90,000,	250,000.00

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
10-2024-2025-10	Thaana Nzau Secondary School	construction of a concrete water tank base Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	
4-0015-068-2640510-1	Tulimani Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base	250,000.00
10-2024-2025-21		Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	
4-0015-068-2640510-1	Wimbondo Primary School	Purchase of 10,000 litres water tank at Kshs.90,000, construction of a concrete water tank base	250,000.00
10-2024-2025-23		Kshs.50,000, installation of pipes and gutters on one classroom at Kshs.60,000 and purchase and planting of 100 indigenous tree seedlings at Kshs.50,000.	
Primary School Projects			
4-0015-068-2630209-2	Kavaliani Primary School	Construction to completion of 1 classroom.	1,100,000.00
63-2024-2025-1			
4-0015-068-2630209-2	Itumbi Primary School	Fencing to completion of 3-acre school compound with chain link and concrete posts at Kshs.1,115,000 and construction to completion of a metallic gate at Kshs.85,000.	1,200,000.00
63-2024-2025-2			

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
4-0015-068-2630209-2	Munyange Primary School	Construction to completion of 1 classroom.	1,100,000.00
63-2024-2025-3			
4-0015-068-2630209-2	Kisovo Primary School	Renovation to completion of 3 classrooms: Reroofing	1,050,000.00
63-2024-2025-4			
4-0015-068-2630209-2	Katalwa Primary School	Renovation to completion of 3 classrooms: Reroofing	1,050,000.00
63-2024-2025-5			
4-0015-068-2630209-2	Kalembwa Primary School	Fencing to completion of 2-acre school compound with chain link and concrete posts at Kshs.815,000 and construction to completion of a metallic gate at Kshs.85,000.	900,000.00
63-2024-2025-6			
4-0015-068-2630209-2	Ilalambyu Primary School	Renovation of 2 classrooms: Flooring with tiles.	500,000.00
63-2024-2025-7			
4-0015-068-2630209-2	Mwanzenge Primary School	Construction to completion of 1 classroom.	1,100,000.00
63-2024-2025-8			
4-0015-068-2630209-2	Kavuoni Primary School	Construction to completion of Administration block comprising of Head teachers office, Deputy Head teachers office and Staffroom.	2,500,000.00
63-2024-2025-9			
4-0015-068-2630209-263-2024-2025-10	Kavuvwani Primary School	Fencing to completion of 2-acre school compound with chain link and concrete posts at Kshs.815,000 and construction to completion	900,000.00

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
		of a metallic gate at Kshs.85,000.	
4-0015-068-2630209-2	Katanga Primary School	Fencing to completion of 3-acre school compound with chain link and concrete posts at Kshs.1,115,000 and construction to completion of a metallic gate at Kshs.85,000.	1,200,000.00
63-2024-2025-11			
4-0015-068-2630209-2	Kwa Musya Primary School	Construction to completion of 1 classroom.	1,100,000.00
63-2024-2025-12			
4-0015-068-2630209-2	Nzilani Primary School	Fencing to completion of 2-acre school compound with chain link and concrete posts at Kshs.815,000 and construction to completion of a metallic gate at Kshs.85,000.	900,000.00
63-2024-2025-13			
4-0015-068-2630209-2	Kaliani Primary School	Construction to completion of 1 classroom	1,100,000.00
63-2024-2025-14			
4-0015-068-2630209-2	Ngemini Primary School	Fencing to completion of 1.0-acre school compound with chain link and concrete posts at Kshs.528,000 and construction to completion of a metallic gate at Kshs.85,000.	632,809.96
63-2024-2025-15			
4-0015-068-2630209-2	Wikithuki Primary School	Fencing to completion of ¾ acre school compound with chain link and concrete posts to completion at Kshs.315,000 and construction of a metallic gate at Kshs.85,000.	400,000.00
63-2024-2025-16			

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
4-0015-068-2630209-2	Kivani Primary School	Construction to completion of 2 classrooms.	2,200,000.00
63-2024-2025-17			
4-0015-068-2630209-2	Kitumbi Primary School	Renovation to completion of 4 classrooms: Re-roofing.	1,400,000.00
63-2024-2025-18			
4-0015-068-2630209-2	Uiini Primary School	Renovation to completion of 2 classrooms: Re-roofing.	693,552.04
63-2024-2025-19			
4-0015-068-2630209-2	Kitulani Primary School	Renovation to completion of 3 classrooms: Re-roofing.	1,050,000.00
63-2024-2025-20			
4-0015-068-2630209-2	Kaikungu Primary School	Renovation to completion of 3 classrooms: Re-roofing.	1,050,000.00
63-2024-2025-21			
4-0015-068-2630209-2	Mathunzini Primary School	Renovation to completion of 3 classrooms: Re-roofing.	1,000,000.00
63-2024-2025-22			
4-0015-068-2630209-2	Kwa Kisenga Primary School	Renovation to completion of 3 classrooms: Re-roofing.	1,050,000.00
63-2024-2025-23			
4-0015-068-2630209-2	Katotu Primary School	Construction to completion of 1 classroom	1,100,000.00
63-2024-2025-24			
4-0015-068-2630209-2	Yitwa Mbemba Primary School	Construction to completion of 1 classroom.	1,100,000.00
63-2024-2025-25			
4-0015-068-2630209-2	Kithimani Primary School	Construction to completion of 1 classroom.	1,100,000.00
63-2024-2025-26			
4-0015-068-2630209-2		Fencing to completion of 1.0-acre school compound	1,063,358.00

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
63-2024-2025-27	Mathiani Primary School	with chain link and concrete posts to completion at Kshs.528,000 and construction to completion of a metallic gate at Kshs.85,000.	
4-0015-068-2630209-2	Nzilani Primary School	Additional funds for completion of 1 classroom: Plastering, fixing window glasses and flooring.	200,000.00
63-2024-2025-28			
4-0015-068-2630209-2	Malatani Primary School	Fencing to completion of 1.0-acre school compound with chain link and concrete posts to completion at Kshs.528,000 and construction to completion of a metallic gate at Kshs.85,000.	1,100,000.00
63-2024-2025-29			
Secondary School Projects			
4-0015-068-2630210-2	Nzeluni Boys' Secondary School	Additional funds for completion of 80 students' capacity boys' dormitory: Roofing, plastering, flooring, fixing of doors and windows, painting, flooring with tiles, electrification installation and branding	3,499,450.00
63-2024-2025-1			
4-0015-068-2630210-2	Kavuwani Secondary School	Additional funds for completion of an administration block comprising of 3 offices, staff room and Principal's office: Roofing, plastering, flooring, fixing of doors and windows, window glazing, painting, tiling, electrification, installation of ceiling and labeling.	3,398,200.00
63-2024-2025-2			
4-0015-068-2630210-2		Additional funds for completion of 80 students'	2,998,905.00

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
63-2024-2025-3	Kairungu Secondary School	capacity boys' dormitory: Plastering, flooring, fixing of doors and windows, window glazing, painting, tiling, electrification and labeling.	
4-0015-068-2630210-2	Mutwaathi Secondary School	Fencing to completion of 2.0-acre school compound with chain link and concrete posts at Kshs.818,445 and construction to completion of a metallic gate at Kshs.85,000	913,349.98
63-2024-2025-4			
4-0015-068-2630210-2	Kanyuuni Secondary School	Renovation of 3 classrooms: Flooring with tiles.	750,000.00
63-2024-2025-5			
4-0015-068-2630210-2		Fencing to completion of 3.0-acre school compound with chain link and concrete posts to completion at Kshs.1,115,000 and construction of a metallic gate at Kshs.85,000.	1,200,000.00
63-2024-2025-6			
4-0015-068-2630210-2	Nzuli Secondary School	Purchase of a new Isuzu FFR90N 46-Seater school bus, government negotiated price, exclusive of insurance premiums and other costs.	8,300,000.00
63-2024-2025-7			
4-0015-068-2630210-2	Nzauni Secondary School	Purchase of a new Isuzu FFR90N 46-Seater school bus, government negotiated price, exclusive of insurance premiums and other costs.	8,600,000.00
63-2024-2025-8			
4-0015-068-2640201-2	Mbau Secondary School	Fencing to completion of 2.5-acre school compound with chain link and concrete posts at Kshs.1,015,000 and construction to completion of a metallic gate at Kshs.85,000.	1,100,000.00
63-2024-2025-9			
Security Projects			

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
4-0015-068-2640507-2	Migwani Officer Commanding Police Division's Office	Renovation of a 2 roomed office: Re-roofing, fitting of window panes, grilling of exterior doors, plastering, painting and re-branding to completion.	1,200,000.00
64-2024-2025-3			
4-0015-068-2640507-2	Kiomo Chief's Office	Purchase of 500 branded plastic chairs each at Kshs.750, (Kshs. 375,000) and 5 branded tents of 100 people capacity each at Kshs.125,000, (Kshs. 625,000)	1,000,000.00
64-2024-2025-5			
4-0015-068-2640507-2	Musuani Assistant Chief's Office	Construction to completion of 3-roomed office comprising of 2 offices, store and a waiting bay.	1,500,000.00
64-2024-2025-6			
Other Projects			
4-0015-068-2211311-108-2024-2025-4	Kiomo Assistant County Commissioner's Office Digital Hub	Construction of digital hub comprising of front office, waiting bay, training room and online work stations as per the ministry of Information, communication, and Digital Economy guidelines	2,074,000.02
4-0015-068-2640506-1	Rural Electrification & Renewable Energy Corporation (REREC)	Matching fund to REREC to install electricity transmission lines and connection in Kathumulani Market, Muvuu area, Maviani Village and environs.	5,000,000.00
08-2024-2025-1			
4-0015-068-2630209-2	Kivani Primary School	purchase of 1 acre piece of land for school expansion at Kshs.300,000.	300,000.00
63-2024-2025-17			
4-0015-068-2630209-2			350,000.00

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
63-2024-2025-14	Kaliani Primary School	purchase of 1 acre piece of land for school expansion at Kshs.350,000.	
Digital Hub Recurrent Expenditure			
4-0015-068-2211311-108-2024-2025-2	Migwani Polytechnic Digital Hub	Payment of Electricity bills, cabling and installation of sockets at Kshs.100,000, Purchase of General Office Supplies Papers, Pencils, pens and small office equipment at Kshs.176,000, Purchase of Sanitary and Cleaning materials, Supplies, and services at Kshs.100,000.	376,000.00
4-0015-068-2211311-108-2024-2025-5	Nguutani Assistant County Commissioner's Office Digital Hub	Payment of Electricity bills, cabling and installation of sockets Kshs.50,000, Purchase of General Office Supplies Papers, Pencils, pens and small office equipment at Kshs.100,000, and Purchase of Sanitary and Cleaning materials, Supplies, and services at Kshs.100,000.	250,000.00
Other Projects			
4-0015-068-2211311-108-2024-2025-1	Migwani Polytechnic Digital Hub	Purchase of 4-seater work stations at Kshs.100,000 and furniture at Kshs.224,000, Purchase of Computers at Kshs.300,000 and Printers at Kshs.100,000 as per the ministry of Information, communication, and Digital Economy guidelines.	724,000.00

Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
4-0015-068-2211311-108-2024-2025-3	Nguutani Assistant County Commissioner's Office Digital Hub	Purchase of a 16- seater work stations at Kshs.450,000, furniture at Kshs.164,095, Purchase of Computers at Kshs.200,000 and Printers at Kshs.50,000 as per the ministry of Information, communication, and Digital Economy guidelines.	864,095.00
Security Projects			
4-0015-068-2640507-2 64-2024-2025-1	Migwani Chief's Office	Equipping of Senior Chief's Office with the following: - 1 Executive Chair (leather padded) @ Kshs.48,000, 1 Executive Office Table Kshs.50,000, five-seater sofa set (leather cushioned), @ Kshs.95,000, 4 client chairs @ Kshs.17,000 (Kshs.68,000), 1 metallic filing cabinet @ Kshs.24,000, 1HP Laptop (8gb RAM, Core i2 processor) @ Kshs.75,000, 1 HP Pro Desktop (4gb RAM, Core i2 processor) @ Kshs.55,000, 1 Epson color printer (L8050) @ Kshs.100,000, 1 water dispenser (Ramtons) @ Kshs.12,500, 1 Flat screen TV Set (LG) 40" @ Kshs.48,000, 1 portable public address system complete with 2 microphones @ Kshs.35,000, 1 Filled Gas Cylinder (13 Kgs) complete with oven @ Kshs.22,000, 1 water tank (10,000L capacity) & installation on its	976,000.00

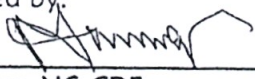
Projects Not Started - F/Y 2024-2025			
Project Code	Project Name	Activities	Allocated Amount (Kshs)
		base @ Kshs.200,000, Interior Renovation of the office (reinforcement, repainting & plumbing works) @ Kshs.167,500.	
Total			82,963,720.00

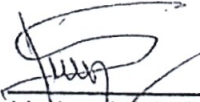
*National Government Constituencies Development Fund (NGCDF)
Mwingi West Constituency
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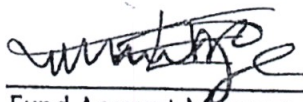
10. Statement of Financial Performance for the Year Ended 30th June 2025

Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	170,469,856
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		170,469,856
Expenses		
Employee costs	10	4,302,592
Committee expenses	11	4,453,160
Use of Goods and Services	12	4,001,469
Other Government Units Actual expenditure	13	78,728,450
Other Grants and Transfers Actual expenditure	14	73,843,121
Depreciation and amortization expense	15	133,900
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		165,462,692
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		5,007,164

The Constituency financial statements were approved by the NGCDFC on 21/08/2025 and signed by:


Chairman NG-CDF
Committee
Francis Munuve


National Sub-County
Accountant
Dida Sastri
ICPAK M/No: 4735


Fund Account Manager
Eric Muange

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(Paragraph 79 of IPSAS 33 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.)

National Government Constituencies Development Fund (NGCDF)
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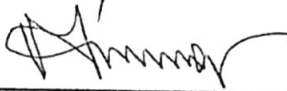
11. Statement of Financial Position as at 30th June, 2025

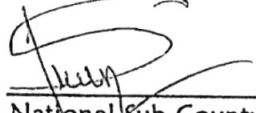
Assets			
Current Assets			
Cash and Cash Equivalents	19	90,386,852	94,272,552
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	42,469,856	30,173,702
Prepayments	22	62,565	-
Total Current Assets		132,919,273	124,446,254
Non-Current Assets			
Property, Plant and Equipment	23	359,100	413,000
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		359,100	413,000
Total Assets (A)		133,278,373	124,859,254
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	2,659,311	49,130
Lease Liabilities	28	-	-
Gratuity Provision	29	2,164,132	1,362,357

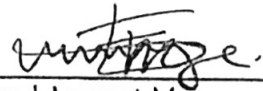
*National Government Constituencies Development Fund (NGCDF)
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Total Current Liabilities		4,823,443	1,411,487
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		4,823,443	1,411,487
Net Assets (A-B)		128,454,931	123,447,767
Represented by:			
Revaluation Reserves		128,454,931	123,447,767
Accumulated Surplus			
Total Net Assets		128,454,931	123,447,767

The Constituency financial statements set out on pages 1 to 33 approved by NG CDFC on 21/08/2025 and signed by:


Chairman NG-CDF
Committee
Francis Munuve


National Sub-County
Accountant
Dida Sastri
ICPAK M/No: 4735


Fund Account Manager
Eric Muange



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

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

Fund Balance as at 30 th June 2024	36,727,345	-	36,727,345
Adjustments			
Recognition of Assets	86,769,552	-	86,769,552
Recognition of Liabilities	49,130	-	49,130
As at July 1, 2024	123,447,767	-	123,447,767
		-	
Surplus/(Deficit) For the Period	5,007,164	-	5,007,164
Revaluation Gain/Loss	-	-	-
As at June 30, 2025	128,454,931	-	128,454,931

Note:

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

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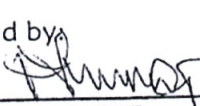
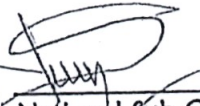
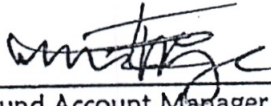
13. Statement of Cash Flows for The Year Ended 30th June 2025

	2025	2024
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		158,173,702
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		-
Total Receipts		158,173,702
Payments		
Employee costs		3,500,817
Committee expenses		4,453,160
Use of Goods and Services		4,064,034
Other Government Units Certified Works		77,359,570
Other Grants and Transfers		72,601,820
Digital Hubs Expenses		-
Total Payments		161,979,401
Net Cash Flows from/ (used in) Operating Activities	30	(3,805,699)
Cash flows From Investing Activities		
Purchase of PPE		(80,000)
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		(80,000)
Net increase/(decrease) in cash & Cash equivalents		(3,885,699)
Cash Flows from Financing Activities		
Lease Payment		

*National Government Constituencies Development Fund (NGCDF)
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Net Cash Flows from Financing Activities		(3,885,699)
Cash and cash equivalents at 1 July	19	94,272,552
Cash and cash equivalents at 30 June	19	90,386,852

The Constituency financial statements were approved by the NGCDFC on 21/08/2025 2025 and signed by

		
Chairman NG-CDF Committee Francis Munuve	National Sub-County Accountant Dida Sastri ICPAK M/No: 4735	Fund Account Manager Eric Muange

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



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

	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers from the NGCDF Board	170,469,856	94,272,552	30,173,702	294,916,110	194,302,097	100,614,013	82%
Transfers from domestic and foreign partners	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
Totals	170,469,856	94,272,552	30,173,702	294,916,110	194,302,097	100,614,013	82%

*National Government Constituencies Development Fund (NGCDF)
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	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Expenses							
Employee costs	4,065,503	3,257,318	-	7,322,821	4,302,592	3,020,229	72%
Committee expenses	4,300,000	1,963,245	-	6,263,245	4,453,160	1,810,085	71%
Use of Goods and Services	6,896,783	12,068,140	-	18,964,923	4,064,034	14,900,889	21%
Other Government Units Certified Works	61,939,720	63,337,460	26,073,702	151,350,882	31,261,559	120,089,323	33%
Other Grants and Transfers	82,273,755	13,646,389	2,600,000	98,520,144	70,925,115	27,595,029	72%
Acquisition of Assets	80,000	-	-	80,000	80,000	-	0%
Digital Hubs Expenses	2,074,000	-	1,500,000	3,574,000	1,500,000	2,074,000	42%

National Government Constituencies Development Fund (NGCDF)
Mwingi West Constituency
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	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Funds Pending Approval**	8,840,095	-	-	8,840,095	-	8,840,095	Nil
Total Expenditure	170,469,856	94,272,552	30,173,702	294,916,110	116,586,460	178,329,650	49%
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.


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

Explanatory Notes.

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	178,329,650
Less undisbursed funds receivable from the Board as at 30 th June 2025	100,614,013
Cash and Cash Equivalentents at the end of the 30 th June 2025	77,715,637

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 21/08/ 2025 and signed by:


 Fund Account Manager

Eric Muange


 National Sub-County Accountant

Dida Sastri
 ICPAK M/No: 4735


 Chairman NG-CDF Committee

Francis Munuve



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

15. Budget Execution by Sectors and Projects for The Year Ended 30th June 2025

Programme/Sub-programme	Original Budget			Final Budget	Actual on comparable basis	Budget utilization
		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	4,065,503	1,907,046	-	5,972,549	3,500,817	2,471,732
1.2 Committee allowances	1,700,000	633,129	-	2,333,129	502,000	1,831,129
1.3 Use of goods and services	4,382,688	6,277,832	-	10,660,520	3,617,449	7,043,071
Sub-total	10,148,191	8,818,007	-	18,966,198	7,620,266	11,345,932
2.0 Monitoring and evaluation				-		-
2.1 Capacity building	700,000	1,129,936	-	1,829,936	146,585	1,683,351
2.2 Committee allowances	1,900,000	2,622,116	-	4,522,116	3,951,160	570,956
2.3 Use of goods and services	2,514,095	2,663,667	-	5,177,762	300,000	4,877,762
Sub-total	5,114,095	6,415,719	-	11,529,814	4,397,745	7,132,069

National Government Constituencies Development Fund (NGCDF)
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				-		-
3.0 Emergency			-	-	-	-
3.1 Primary Schools	5,400,000	2,629,484	-	8,029,484	8,000,000	29,484
3.2 Secondary Schools	2,572,097	5,585,374	-	8,157,471	1,200,000	6,957,471
3.3 Tertiary Institutions	-	300,000	-	300,000	-	300,000
3.4 Security Projects	1,000,000	100,000	-	1,100,000	600,000	500,000
Sub-total	8,972,097	8,614,858	-	17,586,955	9,800,000	7,786,955
4.0 Bursary and Social Security				-		-
4.1 Primary Schools	-	-		-		-
4.2 Secondary Schools	32,001,658	871,475	-	32,873,133	29,825,000	3,048,133
4.3 Tertiary Institutions	28,000,000	2,700,360	-	30,700,360	27,400,115	3,300,245
4.5 Social Security	-	-	-	-	-	-
Sub-total	60,001,658	3,571,835	-	63,573,493	57,225,115	6,348,378
5.0 Climate change mitigation				-		-
5.1 Uiini Pri School	-	62,245	-	62,245	-	62,245

National Government Constituencies Development Fund (NGCDF)
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5.2 Nzawa secondary school	-	11,490	-	11,490	-	11,490
5.3 Yenzuva primary school	-	4,940	-	4,940	-	4,940
5.4 Nzatani Secondary School	-	449	200,000	200,449	200,000	449
5.5 Ngoni Primary School	-	6,294	200,000	206,294	200,000	6,294
5.6 Nzauni Primary School	-	6,892	200,000	206,892	200,000	6,892
5.7 Kalongola Primary School	-	197	200,000	200,197	200,000	197
5.8 Katuyu Primary School	-	-	200,000	200,000	200,000	-
5.9 Kivani Primary School	-	-	200,000	200,000	200,000	-
5.1 Wikivuvwa Primary School	-	-	200,000	200,000	200,000	-
5.11 Nengyani Primary School	-	300,025	200,000	500,025	200,000	300,025
5.12 Kyongweni Primary School	-	47	200,000	200,047	200,000	47
5.13 Thitani Girls Secondary School	-	19,084	200,000	219,084	200,000	19,084
5.14 Katalwa Primary School	-	-	200,000	200,000	200,000	-
5.15 Kiomo Primary School	-	1,531	200,000	201,531	200,000	1,531
5.16 Muthioni Secondary school	-	5,135	200,000	205,135	200,000	5,135

National Government Constituencies Development Fund (NGCDF)
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5.17 Thaana Nzau Secondary school	250,000	-	-	250,000	-	250,000
5.18 Makutano Secondary school	250,000	-	-	250,000	-	250,000
5.19 Kilulu Secondary school	250,000	-	-	250,000	-	250,000
5.20 Kakongo Secondary school	250,000	-	-	250,000	-	250,000
5.21 Mavuni Primary School	250,000	-	-	250,000	-	250,000
5.22 Masooni Primary School	250,000	-	-	250,000	-	250,000
5.23 Mukauni Primary School	250,000	-	-	250,000	-	250,000
5.24 Kavililo Primary School	250,000	-	-	250,000	-	250,000
5.25 Syongoni Primary School	250,000	-	-	250,000	-	250,000
5.26 Nguutani Primary School	250,000	-	-	250,000	-	250,000
5.27 Kyambevo Primary School	250,000	-	-	250,000	-	250,000
5.28 Thaana Nzau Primary School	250,000	-	-	250,000	-	250,000
5.29 Kasavini Primary School	250,000	-	-	250,000	-	250,000
5.30 Kyangungi Primary School	250,000	-	-	250,000	-	250,000
5.31 Ndelekeni Primary School	250,000	-	-	250,000	-	250,000

National Government Constituencies Development Fund (NGCDF)
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5.32 Kithaalani Primary School	250,000	-	-	250,000	-	250,000
5.33 Ndaluni Primary School	250,000	-	-	250,000	-	250,000
5.34 Ikena Mwaki Primary School	250,000	-	-	250,000	-	250,000
5.35 Kyambo Primary School	250,000	-	-	250,000	-	250,000
5.36 Muthungue Primary School	250,000	-	-	250,000	-	250,000
5.37 Kanguutheni Primary School	250,000	-	-	250,000	-	250,000
5.38 Tulimani Primary School	250,000	-	-	250,000	-	250,000
5.39 Mavoloni Primary School	250,000	-	-	250,000	-	250,000
5.40 Wimbondo Primary School	250,000	-	-	250,000	-	250,000
5.41 Kamandiko Primary School	250,000	-	-	250,000	-	250,000
5.42 Kwa Kari Primary School	250,000	-	-	250,000	-	250,000
5.43 Itendeu Primary School	250,000	-	-	250,000	-	250,000
Sub-total	6,750,000	418,329	2,600,000	9,768,329	2,600,000	7,168,329
6.0 Primary Schools Projects				-		-
6.1 Yitwambemba Pri School	-	7,000	-	7,000	-	7,000

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

6.2 Kavuni Pri School	-	200,000	-	200,000	-	200,000
6.3 Kwa Munyanzu Pri School	-	1,750,000	-	1,750,000	1,750,000	-
6.4 Mathuma primary school	-	200,000	-	200,000	200,000	-
6.5 Thokoa Pri School	-	1,869	1,100,000	1,101,869	1,100,000	1,869
6.6 Maiyuni primary school	-	1,100,000	-	1,100,000	-	1,100,000
6.7 Itiliku primary school	-	1,400,000	-	1,400,000	1,400,000	-
6.8 Tumila primary school	-	1,203,853	-	1,203,853	1,203,853	-
6.9 Kisovo primary school	-	634,004	569,849	1,203,853	1,203,853	-
6.10 Kakongo primary school	-	853,906	1,100,000	1,953,906	1,500,000	453,906
6.11 Mukauni Pri School	-	1,022	1,100,000	1,101,022	1,100,000	1,022
6.12 Kanguutheni Pri School	-	-	1,203,853	1,203,853	1,203,853	-
6.13 Kaliluni Pri School	-	2,837	1,100,000	1,102,837	1,100,000	2,837
6.14 Kaluu Pri School	-	-	1,100,000	1,100,000	1,100,000	-
6.15 Kanyuuni Pri School	-	-	1,100,000	1,100,000	1,100,000	-
6.16 Kairungu Pri School	-	-	1,100,000	1,100,000	1,100,000	-

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

6.17 Mbondoni Pri School	-	-	1,100,000	1,100,000	1,100,000	-
6.18 Kitulani Pri School	-	1,021	1,100,000	1,101,021	1,100,000	1,021
6.19 Kyusyani Pri School	-	2,557	1,100,000	1,102,557	1,100,000	2,557
6.20 Wikivuvwa Pri School	-	1,598	1,100,000	1,101,598	1,100,000	1,598
6.21 Kea Pri School	-	1,101	1,100,000	1,101,101	1,100,000	1,101
6.22 Muimi Pri School	-	-	1,100,000	1,100,000	1,100,000	-
6.23 Kavaliai Pri School	1,100,000	1,186	-	1,101,186	400,000	701,186
6.24 Itumbi Pri School	1,200,000	618	-	1,200,618	1,200,618	-
6.25 Munyanga Pri School	1,100,000	-	-	1,100,000	1,004,050	95,950
6.26 Kisovo Pri School	1,050,000	-	-	1,050,000	-	1,050,000
6.27 Katalwa Pri School	1,050,000	1,889	-	1,051,889	1,039,300	12,589
6.28 Kalembwa Pri School	900,000	-	-	900,000	-	900,000
6.29 Ilalambyu Pri School	500,000	-	-	500,000	-	500,000
6.30 Mwanzenge Pri School	1,100,000	558	-	1,100,558	1,039,700	60,858
6.31 Kavuoni Pri School	2,500,000	1,171	-	2,501,171	1,039,660	1,461,511

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

6.32 Kavuvwani Pri School	900,000	23,600	-	923,600	990,980	(67,380)
6.33 Katanga Pri School	1,200,000	465	-	1,200,465	1,035,050	165,415
6.34 Kwa Musya Pri School	1,100,000	220	-	1,100,220	1,039,700	60,520
6.35 Nzilani Pri School	900,000	1,104	-	901,104	1,143,090	(241,986)
6.36 Kaliani Pri School	1,100,000	-	-	1,100,000	1,038,305	61,695
6.37 Malatani Pri School	1,100,000	-	-	1,100,000	1,039,830	60,170
6.38 Ngemini Pri School	613,000	1,694	-	614,694	1,038,415	(423,721)
6.39 Wikithuki Pri School	400,000	799,270	-	1,199,270	1,039,450	159,820
6.40 Kivani Pri School	2,200,000	-	-	2,200,000	1,327,840	872,160
6.41 Kitumbi Pri School	1,400,000	846	-	1,400,846	-	1,400,846
6.42 Uiini Pri School	713,362	-	-	713,362	-	713,362
6.43 Kitulani Pri School	1,050,000	-	-	1,050,000	-	1,050,000
6.44 Kaikungu Pri School	1,050,000	1,087	-	1,051,087	-	1,051,087
6.45 Mathunzini Pri School	1,050,000	-	-	1,050,000	-	1,050,000
6.46 Kwa Kisenga Pri School	1,050,000	-	-	1,050,000	-	1,050,000

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6.47 Katotu Pri School	1,100,000	793	-	1,100,793	-	1,100,793
6.48 Yitwa Mbemba Pri School	1,100,000	-	-	1,100,000	-	1,100,000
6.49 Kithimani Pri School	1,100,000	2,727	-	1,102,727	-	1,102,727
6.50 Mathiani Pri School	1,063,358	560	-	1,063,918	-	1,063,918
6.51 Nzilani Pri School	200,000	-	-	200,000	-	200,000
6.52 Mathuma Pri School	-	682	-	682	-	682
6.53 Kitumbi Pri School	-	846	-	846	-	846
6.54 Nzatani Pri School	-	4,992	-	4,992	-	4,992
6.55 Mumbuni Pri School	-	793	-	793	-	793
6.56 Kasavani Pri School	-	1,648	-	1,648	-	1,648
6.57 Thimu Pri School	-	71,631	-	71,631	-	71,631
6.58 Kamandiko Pri School	-	2,779	-	2,779	-	2,779
6.59 Kwa Kari Pri School	-	3,119	-	3,119	-	3,119
6.60 Kalembwa Pri School	-	969	-	969	-	969
6.61 Kivulu Pri School	-	30,856	-	30,856	-	30,856

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6.62 Itong'olani Pri School	-	7,110	-	7,110	-	7,110
6.63 Muukuni Pri School	-	4,934	-	4,934	-	4,934
6.64 Kianziani Pri School	-	41	-	41	-	41
6.65 Kathita Nzau Pri School	-	1,400,005	-	1,400,005	-	1,400,005
6.66 Kyangungi Pri School	-	120	-	120	-	120
6.67 Kyumbu Pri School	-	1,680	-	1,680	-	1,680
6.68 Masaani Pri School	-	1,752,824	-	1,752,824	-	1,752,824
6.69 Ithenze Pri School	-	1,650	-	1,650	-	1,650
6.70 Kamutekeo Pri School	-	3,566	-	3,566	-	3,566
6.71 Mulata Utunda Pri School	-	1,694	-	1,694	-	1,694
6.72 Mung'alu Pri School	-	5,861	-	5,861	-	5,861
6.73 Mavoloni Pri School	-	100,958	-	100,958	-	100,958
6.74 Thaana Nzau Pri School	-	39	-	39	-	39
6.75 Makutano Pri School	-	1,108,189	-	1,108,189	-	1,108,189
6.76 Syongoni Pri School	-	1,575	-	1,575	-	1,575

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6.77 Kasavini Pri School	-	5,814	-	5,814	-	5,814
6.78 Katotu Pri School	-	793	-	793	-	793
6.79 Ndelekeni Pri School	-	831	-	831	-	831
6.80 Kanyekini Pri School	-	1,769,901	-	1,769,901	-	1,769,901
6.81 Koliiani Pri School	-	1,203,840	-	1,203,840	-	1,203,840
6.82 Kambembe Pri School	-	6,812	-	6,812	-	6,812
6.83 Uvaita Pri School	-	555	-	555	-	555
6.84 Mbondoni Pri School	-	1,134	-	1,134	-	1,134
6.85 Mululini Pri School	-	5,601	-	5,601	-	5,601
6.86 Kyethani Pri School	-	7,794	-	7,794	-	7,794
6.87 Masooni Pri School	-	1,206,305	-	1,206,305	-	1,206,305
6.88 Kithuni Pri School	-	1,228	-	1,228	-	1,228
6.89 Kisasi Pri School	-	391	-	391	-	391
6.90 Musonoke Pri School	-	879	-	879	-	879
6.91 Muthungue Pri School	-	5,255	-	5,255	-	5,255

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6.92 Mwanzenge Pri School	-	558	-	558	-	558
6.93 Winzyeei Pri School	-	4,001	-	4,001	-	4,001
6.94 Ivure Pri School	-	594	-	594	-	594
6.95 Yenzuva Pri School	-	3,242	-	3,242	-	3,242
6.96 Nzaaiku Pri School	-	738,090	-	738,090	-	738,090
6.97 Ndaluni Pri School	-	1,748	-	1,748	-	1,748
6.98 Nzalae Sec School	-	1	-	1	-	1
6.90 Kilela Pri School	-	18,074	-	18,074	-	18,074
6.100 Kavililo Pri School	-	1,402,440	-	1,402,440	-	1,402,440
6.101 Kya Mbevo Pri School	-	834	-	834	-	834
6.102 Muliluni Pri School	-	1,402,968	-	1,402,968	-	1,402,968
6.103 Mikwili Pri School	-	1,699	-	1,699	-	1,699
6.104 Mukuthu Pri School	-	1,946	-	1,946	-	1,946
6.105 Misai Pri School	-	2,503	-	2,503	-	2,503
6.106 Mavui Pri School	-	560	-	560	-	560

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6.107 Wikitoo Pri School	-	208,919	-	208,919	-	208,919
6.108 Kithukumani Pri School	-	71	-	71	-	71
6.109 Kakululo Pri School	-	2,232	-	2,232	-	2,232
6.110 Itheng'eli Pri School	-	1,745	-	1,745	-	1,745
6.111 Muthunzuu Pri School	-	245	-	245	-	245
6.112 Itendeu Pri School	-	5,063	-	5,063	-	5,063
6.113 Muthioni Pri School	-	1,401,172	-	1,401,172	-	1,401,172
6.114 Itoloni Pri School	-	2,450,441	-	2,450,441	-	2,450,441
6.115 Kyamboo Pri School	-	1,255	-	1,255	-	1,255
6.116 Wimbondo Pri School	-	1,461	-	1,461	-	1,461
6.117 Kamutisya Pri School	-	1,658	-	1,658	-	1,658
6.118 Nguluma Pri School	-	118,238	-	118,238	-	118,238
6.119 Nguutani Pri Sch	-	6,781	-	6,781	-	6,781
				-	-	-
Sub-total	30,889,720	24,702,789	16,073,702	71,666,211	37,077,547	34,588,664

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9.0 Secondary Schools Projects					-	
9.1 Katalwa Secondary School	-	1,340	-	1,340	-	1,340
9.2 Kiomo Secondary School	-	4,795	-	4,795	-	4,795
9.3 Nzeluni Boys Secondary School	3,499,450	2,006,321	-	5,505,771	-	5,505,771
9.4 Kavuvwani Secondary School	3,398,200	-	-	3,398,200	-	3,398,200
9.5 Kairungu Secondary School	2,998,905	2,500,667	-	5,499,572	-	5,499,572
9.6 Mutwaathi Secondary School	903,445	560	-	904,005	-	904,005
9.7 Kanyuuni Secondary School	750,000	-	-	750,000	-	750,000
9.10 Mukuthu Secondary School	1,200,000	-	-	1,200,000	-	1,200,000
9.11 Nzuli Secondary School	8,600,000	71,535	-	8,671,535	-	8,671,535
9.12 Nzauni Secondary School	8,600,000	-	-	8,600,000	-	8,600,000
9.13 Mbau Secondary School	1,100,000	2,261	-	1,102,261	-	1,102,261
9.14 Kavililo Sec School	-	17,037	-	17,037	-	17,037
9.15 Kavaini Sec School	-	419	-	419	-	419
9.16 Thokoa Sec School	-	2,614	-	2,614	-	2,614

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9.17 Precious Blood Sec Schl- Tyaa	-	6,131	-	6,131	-	6,131
9.18 Ithambwangao Sec School	-	18,510	-	18,510	-	18,510
9.19 Kilungu Sec School	-	14,163	-	14,163	-	14,163
9.20 Kiio Sec School	-	300	-	300	-	300
9.21 Yenzuva Sec School	-	264,739	-	264,739	-	264,739
9.22 Misai Sec School	-	25,782	-	25,782	-	25,782
9.23 Kakululo Sec. School	-	41,228	-	41,228	-	41,228
9.24 Katuyu Sec. School	-	1,791	-	1,791	-	1,791
9.25 Winzyeei Sec. School	-	630	-	630	-	630
9.26 Mathuma Sec. School	-	1,436	-	1,436	-	1,436
9.27 Ndaluni Sec. School	-	1,401,693	-	1,401,693	-	1,401,693
9.28 Ilalambyu Sec. School	-	1,001,441	-	1,001,441	-	1,001,441
9.29 Karura Sec. School	-	2,301,007	-	2,301,007	-	2,301,007
9.30 Thaana Nzau Sec. School	-	3,395	-	3,395	-	3,395
9.31 Kasanga Sec School	-	18,510	-	18,510	-	18,510

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9.32 Itongolani Sec School	-	4,760	-	4,760	-	4,760
9.33 Itoloni Mixed Sec School	-	703,700	-	703,700	-	703,700
9.34 Kyambo Sec School	-	1,886	-	1,886	-	1,886
9.35 Kanyekini Girls Sec School	-	49	-	49	-	49
9.36 Makutano Sec School	-	2,309	-	2,309	-	2,309
9.37 Kea Sec School	-	832	-	832	-	832
9.38 Mbondoni Sec School	-	420,251	-	420,251	-	420,251
9.29 Migwani Boys Sec School	-	4,789	-	4,789	-	4,789
9.40 Kasavani Highland Sec School	-	35,446	-	35,446	-	35,446
9.41 Abc Kisovo Sec School	-	8,979	-	8,979	-	8,979
9.42 Katoteni Sec School	-	60,043	-	60,043	-	60,043
9.43 Kyethani Sec School	-	5,701	-	5,701	-	5,701
9.44 Kikiini Sec School	-	2,429,319	-	2,429,319	-	2,429,319
9.45 Itendeu Mixed Sec School	-	1,150,651	-	1,150,651	-	1,150,651
9.46 Mumbuni Sec School	-	8,500,872	-	8,500,872	-	8,500,872

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9.47 AIC Kavoloi Sec School	-	8,520,955	-	8,520,955	8,200,000	320,955
Sub-total	31,050,000	31,558,847	-	62,608,847	8,200,000	54,408,847
10.0 Tertiary institutions Projects						
10.1 Thitani Technical Training Institute (TTI)	-	-	10,000,000	10,000,000	10,000,000	-
Sub-total	-	-	10,000,000	10,000,000	10,000,000	-
11.0 Security Projects						
11.1 Itendeu Assistant. Chief's Office	-	500,000	-	500,000	500,000	-
11.2 Rural Electrification and Renewable Energy Corporation (REREC)	-	1,250,000	-	1,250,000	1,250,000	-
11.3 Rural Electrification and Renewable Energy Corporation (REREC)	-	1,250,000	-	1,250,000	1,250,000	-
11.4 Rural Electrification and Renewable Energy Corporation (REREC)	-	1,250,000	-	1,250,000	1,250,000	-
11.5 Rural Electrification and Renewable Energy Corporation (REREC)	-	1,250,000	-	1,250,000	1,250,000	-
11.6 Migwani Chiefs Office	1,000,000	-	-	1,000,000	-	1,000,000
11.7 Migwani OCPDs Office	1,200,000	-	-	1,200,000	1,039,700	160,300

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11.8 Itoloni Chiefs Office	1,500,000	-	-	1,500,000	1,125,700	374,300
11.9 Kiomo Chiefs Office	1,000,000	-	-	1,000,000	1,000,000	-
11.9 Musuani Ast. Chiefs Office	1,500,000	-	-	1,500,000	1,039,700	460,300
11.10 Musuani Chiefs Office	350,000	-	-	350,000	1,143,090	(793,090)
11. 11 Nzeluni AP Line	-	282	-	282	1,038,305	(1,038,023)
11.12 Nzawa Chiefs Office	-	580	-	580	1,039,830	(1,039,250)
11.13 Kanyaa Chiefs Office	-	1,505,236	-	1,505,236	557,468	947,768
11.14 Nzauni AP Line	-	17,489	-	17,489	-	17,489
11.15 Migwani ACCs Res. House	-	2,002	-	2,002	-	2,002
11.16 Nguutani ACCs Office	-	938	-	938	-	938
11.17 Kisovo Chiefs Office	-	2,134	-	2,134	-	2,134
11.18 Wikithuki Chiefs Office	-	720	-	720	-	720
11.19 Ilalambyu Chiefs Office	-	3,009	-	3,009	-	3,009
11.20 Thokoa A.P line	-	35,081	-	35,081	-	35,081
11.21 Kyusyani Chiefs Office	-	1,323	-	1,323	-	1,323

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11.22 Musuani Police Post	-	119	-	119	-	119
11.23 Kakululo Asst. Chiefs Office	-	344	-	344	-	344
11.24 Migwani DCC Office	-	2,383	-	2,383	-	2,383
11.25 Mwanzilu Police Post	-	-	-	-	-	-
11.26 Nguutani Police station	-	3,124	-	3,124	-	3,124
11.27 Kairungu Chiefs office	-	503	-	503	-	503
11.28 Thaana Nzau Police Post	-	1,471	-	1,471	-	1,471
11.29 Thitani Police Post	-	-	-	-	-	-
11.30 Kilungu Asst Chiefs Office	-	4,488	-	4,488	-	4,488
11.31 Migwani Police Patrol Base	-	2,000	-	2,000	-	2,000
11.32 Nzawa Police Station	-	800	-	800	-	800
11.33 Migwani Police Div HQ	-	300	-	300	-	300
11.34 Ngongoni Police Post	-	1,175	-	1,175	-	1,175
11.35 Mumbuni ACCs Office	-	2,000	-	2,000	-	2,000
11.36 Kisungula Asst Chiefs Office	-	2,922	-	2,922	-	2,922

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11.37 Ngongoni Chiefs Office	-	3,905	-	3,905	-	3,905
11.38 Thokoa Chiefs Office	-	-	-	-	-	-
11.39 Migwani DCC Baraza Park	-	2,203	-	2,203	-	2,203
11.40 Kyethani Chiefs Office	-	1,001,632	-	1,001,632	-	1,001,632
Sub-total	6,550,000	8,098,163	-	14,648,163	13,483,793	1,164,370
12.0 Acquisition of assets				-	-	-
12.1 Motor Vehicles (including motorbikes)			-	-	-	-
12.2 Purchase of furniture and fittings	80,000	-	-	80,000	80,000	-
12.3 Construction of CDF office	-	-	-	-	-	-
Sub-total	80,000	-	-	80,000	80,000	-
13.0 Others				-	-	-
13.1 Strategic Plan	-	5	-	5	-	5
13.2 Migwani Polytechnic ICT	-	-	500,000	500,000	500,000	-
13.3 Nguutani Assistant County Commissioners Office ICT	-	-	500,000	500,000	500,000	-
13.4 Kiomo Assistant County Commissioners Office ICT	-	-	500,000	500,000	500,000	-

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13.5 Kiomo Assistant County Commissioners Office digital hub	2,074,000	2,074,000		4,148,000	2,074,000	2,074,000
Sub-total	2,074,000	2,074,005	1,500,000	5,648,005	3,574,000	2,074,005
14.0 Sports				-		-
14.1 Mwingi West youth tournament	-	7,341	-	7,341	-	7,341
Sub-total	-	7,341	-	7,341	-	7,341
15.0 Constituency Oversight Committee				-		-
15.1 Courier and Postal Services	-	100,000	-	100,000	-	100,000
Sub-total	-	100,000	-	100,000	-	100,000
16.0 Funds pending approval**				-		-
unapproved projects				-		-
16.1 Rural Electrification and Renewable Energy Corporation (RREC)	5,000,000		-	5,000,000	5,000,000	-
16.2 Kaliani primary School	350,000	-	-	350,000	350,000	-
16.3. Kivani primary School	300,000	-	-	300,000	300,000	-
16.5 Migwani Polytechnic digital hub	1,100,000	-	-	1,100,000	1,039,660	60,340
16.6 Nguutani ACCs Office digital hub	1,114,095	-	-	1,114,095	1,039,660	74,435

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16.7 Migwani Chiefs Office	976,000	-	-	976,000	271,615	704,385
16.8AiA	-	-	-	-	-	-
Sub-total	8,840,095	-	-	8,840,095	8,000,935	839,160
Total	170,469,856	94,272,552	30,173,702	294,916,110	162,059,401	132,856,709

(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 Mwingi Mwest Constituency principal activity is address socio economic development at the constituency level, reduce poverty and enhance regional equity.

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 transitional financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS). The NG-CDF Mwingi West Constituency has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statements.

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

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

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

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

3. Adoption of New and Revised Standards

(When an IPSAS becomes effective on 1st January 20xx, it is applicable in Kenya from 1st July 20xx)

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

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

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

Standard	Effective date and impact
IPSAS 43: Leases	<p>Applicable 1st January 2025</p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.</p> <p>This IPSAS is has no impact at the constituency</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>

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	This IPSAS is has no impact at the constituency
IPSAS 45: Property Plant and Equipment	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>This IPSAS is applicable effective 1st July,2025</p>
IPSAS 46: Measurement	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>This IPSAS is applicable effective 1st July,2025</p>
IPSAS 47: Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange</p>

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

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	This IPSAS is not applicable at the constituency
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iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

Revenue from the sale of goods is 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 30th June 2024 for the period 1st July 2024 to 30th June 2025 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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

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

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 labor and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

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

the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

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

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

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

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

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6. Transfers from the NGCDF Board

Description	2024/2025 KES
NGCDFB Transfers (Allocation for the FY)	170,469,856.00
Total	170,469,856.00

7. Transfers from domestic and foreign partners

Description	2024/2025 KES
Grants	-
Total	-

8. Finance income

Description	2024/2025 KES
Interest Income on Bank Deposits	-
Total	-

(Provide a brief explanation for this revenue)

9. Miscellaneous income

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

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10. Employees cost

NG-CDFC Basic staff salaries	2,592,018.00
Personal allowances paid as part of salary	-
House Allowance	616,800.00
Transport Allowance	-
Leave allowance	36,000.00
Gratuity to contractual employees	801,775.00
Employer Contributions Compulsory national social security schemes	202,364.00
Employer Contributions Compulsory Housing levy	48,585.00
Employer contributions to National Industrial Training Authority	5,050.00
Other Specify	-
Total	4,302,592.00

11. Committee Expenses

Sitting allowance	502,000.00
Other Committee expenses	3,951,160.00
Total	4,453,160.00

12. Use of Goods and services

	2024/25
Utilities, supplies and services	-
Communication, supplies and services	283,500.00
Domestic travel and subsistence	618,800.00
Printing, advertising and information supplies & services	137,985.00
Office Rent	-
Training expenses	30,000.00
Hospitality supplies and services	262,640.00
Insurance costs	77,534.24
Specialized materials and services	378,000.00
Office and general supplies and services	188,702.00
Fuel, oil & lubricants	965,000.00
Bank charges	783.00
Routine maintenance – vehicles and other transport equipment	220,710.00
Routine maintenance – other assets	837,815.00
Strategic plan expenses	-
Other operating expenses	-
Total	4,001,469.24

13. Other Government Units Actual expenditure

Description	2024/25
Primary Schools Actual expenditure	38,617,890.26
Secondary Schools Actual expenditure	30,110,559.97
Tertiary Institutions Actual expenditure	10,000,000.00
Total	78,728,450.23

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14. Other Grants and transfers Actual expenditure

Bursary – secondary schools	25,622,000.00
Bursary – tertiary institutions	27,400,115.00
Bursary – special schools	4,203,000.00
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	2,949,664.83
Climate change mitigation projects	2,894,574.62
Emergency projects Actual expenditure	10,773,766.10
Roads projects Actual expenditure	-
Others specify	-
Total	73,843,120.55

15. Depreciation and Amortization Expenses

Property Plant and Equipment	133,900.00
Intangible Assets	-
Total	133,900.00

16. Digital Hubs Expenses

Construction/ renovation/ Actual expenditure	-
Digital Hub utility costs Water, Electricity,	
Maintenance of ICT equipment	-
Maintenance of building	-
Others (specify)	-
Total	-

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17. Gain/loss on Sale of Assets

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

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

18. Impairment Loss

Particulars	2024/2025
Property, Plant and Equipment	-
Intangible Assets	-
(Include financial instruments that are impaired)	-
Total Impairment Loss	-

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

Particulars	2024/2025	2023/2024
Bank Accounts (Cash Book Bank Balance)		
Equity Bank, 0590260984982. (Operations account)	77,715,637.00	36,128,395.00
Operations account pending closure (Indicate name & account no.)	-	-
Name of Bank, account No. (Deposit account)	2,249,553.00	1,362,357.00
Name of Bank, account No. (PMC accounts)	10,421,662.47	56,781,799.60
Total	90,386,852.47	94,272,551.60
Cash Balances		
Location 1	90,386,852.47	94,272,551.60

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Location 2	-	-
Other Locations (Specify)	-	-
Total	90,386,852.47	38,089,702.00
[Provide Cash Count Certificates for Each]		

(A schedule of all reconciled PMC bank balances as at the end of the period is annexed)

20. Receivables from Exchange Transactions

Description	2024/2025	2023/2024
Total receivables		
Other exchange debtors (Specify)	-	
Less: impairment allowance	-	-
Total receivables	-	-
a. Current receivables		-
b. Non-current receivables	-	-
Total Receivables (a+b)	-	-

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

i. Ageing Analysis for Receivables

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

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21. Receivables from Non-Exchange Transactions

	2024/2025		2023/2024	
Transfers from NGCDFB	42,469,856.00		30,173,702.00	
Outstanding imprest	-		-	
Total	42,469,856.00		30,173,702.00	
Ageing Analysis- Receivables from non-exchange transactions	2024/2025	% of the total	Opening Balance	% of the total
Less than 1 year	42,469,856.00	100%	30,173,702.00	100%
Between 1-2 years	xxx	%	xxx	%
Over 3 years	xxx	%	xxx	%
Total	42,469,856.00	100%	30,173,702.00	100%

22. Prepayments

	2024/2025	2023/2024
Prepaid Rent	-	-
Prepaid Insurance	62,564.76	-
Prepaid Electricity Costs	-	-
Other Prepayments (Specify)	-	-
Total	62,564.76	-

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23. Property, Plant and Equipment

Depreciation Rate(specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	-	-	-	590,000	-	-	590,000
Additions	-	-	-	80,000	-	-	-	80,000
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	-	80,000	590,000	-	-	670,000
Depreciation And Impairment	-	-	-	-	-	-	-	-
Opening Depreciation	-	-	-	-	177,000	-	-	177,000
Depreciation	-	-	-	10,000	123,900	-	-	133,900
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	-	10,000.00	300,900.00	-	-	310,900.00
Net Book Values	-	-	-	-	-	-	-	-
Opening Bal as at 1 st July 2024	-	-	-	-	413,000	-	-	413,000
As At 30 th June 2025	-	-	-	70,000	289,100	-	-	359,100

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Valuation

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020).

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:

Land			-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	590,000.00	-	590,000.00
Office Equipment, Furniture, And Fittings	80,000.00	-	80,000
Total	670,000.00	-	80,000

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

	Cost on valuation	Accumulated Depreciation
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	-	-
Office Equipment, Furniture and Fittings	-	-
Total	-	-

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24. Intangible Assets

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

25. Right-of use assets

Description	2025	2024
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 2025	-	-
Charge for the period	-	-
As At 30 June 2025	-	-
Carrying Amount		
As At 30 June 2025	-	-
As At 30 June 2024	-	-

26. Trade and Other Payables

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

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27. Third-Party deposits

Retention as at 1 st July (A)	49,130.00
Retention held during the year (B)	5,515,426.05
Retention paid during the Year (C)	2,905,245.40
Closing Retention as at 30 th June D= A+B-C	2,659,310.65

Retentions aging analysis.

	2025	% of Total		% of Total
Less than 1 year	2,659,310.65	100%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	2,659,310.65	100%	-	

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

28. Lease Liabilities

Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

Maturity Analysis

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

Analysed as:

Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Gratuity at the beginning of the year 1 st of July	1,362,357.00
Gratuity held during the year	801,775.00
Gratuity paid during the year	-
Total Gratuity Provision 30th June (A+B-C)	2,164,132.00

30. Cash Generated from Operations

Surplus/Deficit for the year	5,007,163.98
Adjusted for:	
Depreciation	133,900.00
Impairment	-
Gains and losses on disposal of assets	-
Working capital adjustments	-
Changes in prepayments	(62,565)
Increase/decrease in receivables	(12,296,154)
Changes in Third party deposits	2,610,181
Changes in gratuity provision	801,775
Net cash flow from operating activities	(3,805,699)

(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:

As at 30th June (Current FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-
As at 30 June (Previous FY)				
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 recognized 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.

	Less than 12 months	Between 12 months and 24 months	Over 24 months	Total
As at 30th June 2025				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	-	-
Total	-	-	-	-
As at 30th June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-

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

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(Give details)

Contingent Liabilities

	2024/2025	2023/2024
Contingent Liabilities	-	-
Court Case xx against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others (Specify)	-	-
Total	-	-

35. Capital Commitments

	2024/2025	2023/2024
Capital Commitments		
Authorized for	-	-
Authorized and Contracted for	-	-
Total	-	-

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

36. Events after the Reporting Period

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

37. Ultimate and Holding Entity

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

38. Currency

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

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17. Annexes
 Annex 1: Summary of Asset Register

Land	-	-	-	-
Buildings and structures	12,191,826	-	-	12,191,826
Transport equipment	6,667,301	-	-	6,667,301
Office equipment, furniture, and fittings	1,316,876	80,000	-	1,396,876
ICT Equipment and Other ICT Assets	1,663,500	-	-	1,663,500
Other Machinery and Equipment	59,335	-	-	59,335
Intangible assets	-	-	-	-
Total	21,898,838	80,000	-	21,978,838

(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 depreciation and the NBV of the assets)

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

Tumila Pri School	Equity Mwingi	590264637804	60,115.00	3,556
Kwa Munyanzu Pri Sch	Equity Mwingi	590279273308	2,537.00	3,092
Kanguutheni Pri School	Equity Mwingi	590262133824	2,467.00	-
Kakongo Pri School	Equity Mwingi	590272895838	4,637.00	703,745
Mbondoni Pri School	Equity Mwingi	590279283723	49,665.00	-
Kairungu Pri School	Equity Mwingi	590267138237	(5,431.00)	-
Wikivuvwa Pri School	Equity Mwingi	590277712134	105,745.00	1,598
Kea Pri School	Equity Mwingi	590262673641	50,498.00	1,101
Kanyuuni Pri School	Equity Mwingi	590272767576	51,950.00	
Muimi Pri School	Equity Mwingi	590264636166	49,019.00	-
Kitulani Pri School	Equity Mwingi	590280339432	109,523.00	1,021
Kaluu Pri School	Equity Mwingi	590197247655	-	
Kisovo Pri School	Equity Mwingi	590280325846	861.00	-
Mukauni Pri School	Equity Mwingi	590270559335	54,696.00	1,022
Kaliluni Pri School	Equity Mwingi	590277603469	107,113.00	2,837
Kyusyani Pri School	Equity Mwingi	590161566404	-	2,557
Thokoa Pri School	Equity Mwingi	590294405120	53,398.00	1,869
Itiliku Pri School	Equity Mwingi	590264739989	68,468.00	113

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Mathuma Pri School	Equity Mwingi	590271412023	1,682.00	682
Kitumbi Pri School	Equity Mwingi	590262827741	846.00	846
Kavoloi Pri School	Equity Mwingi	590262556283	72,464.00	72,464
Kavuoni Pri School	Equity Mwingi	590192955286	1,171.00	1,171
Kavalyani Pri School	Equity Mwingi	590192974852	1,186.00	1,186
Ngemini Pri School	Equity Mwingi	590266774453	1,694.00	1,694
Nzatani Pri School	Equity Mwingi	590272889282	4,992.00	4,992
Mumbuni Pri School	Equity Mwingi	590277532281	793.00	793
Itumbi Pri School	Equity Mwingi	590271353980	618.00	618
Nzilani Pri School	Equity Mwingi	590264886938	1,104.00	1,104
Kasavani Pri School	Equity Mwingi	590277585095	-	1,648
Thimu Pri School	Equity Mwingi	590262630617	3,357.00	71,631
Kamandiko Pri School	Equity Mwingi	590262696494	2,779.00	2,779
Kwa Kari Pri School	Equity Mwingi	590264718726	3,119.00	3,119
Kalembwa Pri School	Equity Mwingi	590277573416	969.00	969
Wikithuki Pri School	Equity Mwingi	590264264451	74,972.50	799,270
Thitani Pri School	Equity Mwingi	590272793721	44.00	44
Kyome Pri School	Equity Mwingi	590262200765	6,516.00	6,516.00
Kivulu Pri School	Equity Mwingi	590262180990	30,676.00	30,856.00

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Itong'olani Pri School	Equity Mwingi	590277641918	7,110.00	7,110.00
Muukuni Pri School	Equity Mwingi	590270807891	4,934.00	4,934.00
Kianziani Pri School	Equity Mwingi	590199826847	41.00	41.00
Kathita Nzau Pri School	Equity Mwingi	590199845636	-	1,400,005.00
Kyangungi Pri School	Equity Mwingi	590164722935	120.00	120.00
Kyumbu Pri School	Equity Mwingi	590264577500	1,680.00	1,680.00
Masaani Pri School	Equity Mwingi	590262692320	3,981.00	1,752,824.00
Ithenze Pri School	Equity Mwingi	590262686705	1,650.00	1,650.00
Kamutekeo Pri School	Equity Mwingi	590272730907	3,566.00	3,566.00
Mulata Utunda Pri School	Equity Mwingi	590277539071	1,694.00	1,694.00
Mung'alu Pri School	Equity Mwingi	590262615862	5,861.00	5,861.00
Mavoloni Pri School	Equity Mwingi	590267142261	100,778.00	100,958.00
Thaana Nzau Pri School	Equity Mwingi	590262560569	39.00	39.00
Makutano Pri School	Equity Mwingi	590262728183	306.00	1,108,189.00
Syongoni Pri School	Equity Mwingi	590262644980	1,575.00	1,575.00
Kasavini Pri School	Equity Mwingi	590193053479	5,814.00	5,814.00
Katotu Pri School	Equity Mwingi	590262631034	793.00	793.00
Ndelekeni Pri School	Equity Mwingi	590279116236	831.00	831.00
Kanyekini Pri School	Equity Mwingi	590272784575	20,487.00	1,769,901.00

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Koliani Pri School	Equity Mwingi	590262190502	55,200.00	1,203,840.10
Kambembe Pri School	Equity Mwingi	590263969720	6,812.00	6,812.00
Uvaita Pri School	Equity Mwingi	590264737682	555.00	555.00
Mbondoni Pri School	Equity Mwingi	590192893753	1,134.00	1,134
Mululini Pri School	Equity Mwingi	590262180876	201.00	5,601.00
Kyethani Pri School	Equity Mwingi	590262414212	7,794.00	7,794.00
Masooni Pri School	Equity Mwingi	590262578744	9,653.00	1,206,305.00
Kithuni Pri School	Equity Mwingi	590262178505	1,228.00	1,228.00
Kisasi Pri School	Equity Mwingi	590272814481	391.00	391.00
Musonoke Pri School	Equity Mwingi	590281004468	879.00	879.00
Muthungue Pri School	Equity Mwingi	590262644388	5,255.00	5,255.00
Mwanzenge Pri School	Equity Mwingi	590264732241	558.00	558.00
Winzyeei Pri School	Equity Mwingi	590280880122	4,001.00	4,001.00
Mathiani Pri School	Equity Mwingi	590262622369	526.00	560.00
Ivure Pri School	Equity Mwingi	590280886311	594.00	594.00
Kithimani Pri School	Equity Mwingi	590272609622	2,727.00	2,727.00
Yenzuva Pri School	Equity Mwingi	590270705138	3,242.00	3,242.00
Nzaaiku Pri School	Equity Mwingi	590264288140	38,583.00	738,090.00
Ndaluni Pri School	Equity Mwingi	590281075081	1,748.00	1,748.00

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Yitwambemba Pri School	Equity Mwingi	590262691352	2,700.00	2,700.00
Katanga Pri School	Equity Mwingi	590262686964	465.00	465.00
Kwa Musya Pri School	Equity Mwingi	590273632166	220.00	220.00
Kilela Pri School	Equity Mwingi	590270606972	18,074.00	18,074.00
Kaikungu Pri School	Equity Mwingi	590280252336	1,087.00	1,087.00
Kavililo Pri School	Equity Mwingi	590280397760	612.05	1,402,440.00
Kya Mbevo Pri School	Equity Mwingi	590280228508	834.00	834.00
Muliluni Pri School	Equity Mwingi	590262637089	69,854.00	1,402,968.00
Mikwili Pri School	Equity Mwingi	590262601190	1,699.00	1,699.00
Mukuthu Pri School	Equity Mwingi	590280446725	1,946.00	1,946.00
Kavuvwani Pri School	Equity Mwingi	590261494865	23,600.00	23,600.00
Misai Pri School	Equity Mwingi	590296979529	2,503.00	2,503.00
Mavui Pri School	Equity Mwingi	590264637663	560.00	560.00
Wikitoo Pri School	Equity Mwingi	590280782616	1,419.00	208,919.00
Kithukumani Pri School	Equity Mwingi	590282202070	71.00	71.00
Kakululo Pri School	Equity Mwingi	590277332200	2,232.00	2,232.00
Itheng'eli Pri School	Equity Mwingi	590262607235	49,535.00	1,745.00
Muthunzuu Pri School	Equity Mwingi	590277092169	245.00	245.00
Itendeu Pri School	Equity Mwingi	590272706818	5,063.00	5,063.00

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Muthioni Pri School	Equity Mwingi	590277390555	70,037.00	1,401,172.00
Itoloni Pri School	Equity Mwingi	590279203510	1,061.00	2,450,441.00
Kyamboo Pri School	Equity Mwingi	590284448657	1,255.00	1,255.00
Wimbondo Pri School	Equity Mwingi	590281414321	1,461.00	1,461.00
Kamutisya Pri School	Equity Mwingi	590282815342	1,658.00	1,658.00
Nguluma Pri School	Equity Mwingi	590285191844	279.00	118,238.00
Nguutani Pri Sch	KCB-Mwingi	1137036176	6,181.00	6,781.00
Katalwa Pri Sch	KCB-Mwingi	1110763468	1,889.00	1,889.00
Katalwa Sec School	Equity Mwingi	590294060226	1,340.00	1,340.00
Mutwaathi Sec School	Equity Mwingi	590262181156	560.00	560.00
Kavillo Sec School	Equity Mwingi	590297062779	17,037.00	17,037.00
Kavaini Sec School	Equity Mwingi	590261458218	419.00	419.00
Kiomo Sec School	Equity Mwingi	590293696224	4,795.00	4,795.00
Kairungu Sec School	Equity Mwingi	590299737029	763.00	2,500,667.00
Thokoa Sec School	Equity Mwingi	590294188399	2,614.00	2,614.00
Mbau Sec School	Equity Mwingi	590261467787	2,261.00	2,261.00
Precious Blood Sec SchI- Tyaa	Equity Mwingi	590291880843	5,951.00	6,131.00
Ithambwangao Sec School	Equity Mwingi	590192869212	18,510.00	18,510.00
Kilungu Sec School	Equity Mwingi	590262624638	14,163.00	14,163.00

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Name of School	County	PIN	Budgeted	Actual
Kiio Sec School	Equity Mwingi	590293000127	300.00	300.00
Yenzuva Sec School	Equity Mwingi	590292766969	4,927.00	264,739.00
Misai Sec School	Equity Mwingi	590264874101	25,782.00	25,782.00
Kakululo Sec. School	Equity Mwingi	590279318258	41,228.00	41,228.00
Katuyu Sec. School	Equity Mwingi	590279089350	1,791.00	1,791.00
Winzyeei Sec. School	Equity Mwingi	590279274312	630.00	630.00
Mathuma Sec. School	Equity Mwingi	590197316598	1,436.00	1,436.00
Ndaluni Sec. School	Equity Mwingi	590261593111	68,608.00	1,401,693.00
Ilalambyu Sec. School	Equity Mwingi	590292158010	1,441.00	1,001,441.00
Karura Sec. School	Equity Mwingi	590279875808	57,900.00	2,301,007.00
Thaana Nzau Sec. School	Equity Mwingi	590279793966	3,395.00	3,395.00
Kasanga Sec School	Equity Mwingi	590280815651	18,510.00	18,510.00
Itongolani Sec School	Equity Mwingi	590262186053	4,760.00	4,760.00
Itoloni Mixed Sec School	Equity Mwingi	590297293241	703,700.00	703,700.00
Nzala Sec School	Equity Mwingi	590260527029	1.00	1.00
Kyamboo Sec School	Equity Mwingi	590261485165	1,886.00	1,886.00
Kanyekini Girls Sec School	Equity Mwingi	590264655479	49.00	49.00
Makutano Sec School	Equity Mwingi	590270299806	2,309.00	2,309.00
Nzuli Sec School	Equity Mwingi	590293046166	71,535.00	71,535.00

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Particulars	Account Type	Account Number	Budgeted	Actual
Kea Sec School	Equity Mwingi	590264728921	832.00	832.00
Mbondoni Sec School	Equity Mwingi	590293604717	2,369.00	420,250.50
Migwani Boys Sec School	Equity Mwingi	590282117835	4,789.00	4,789.00
Kasavani Highland Sec School	Equity Mwingi	590279710846	35,446.00	35,446.00
Nzeluni Boys Sec School	Equity Mwingi	590261206842	582.00	2,006,321.00
ABC Kisovo Sec School	Equity Mwingi	590299791484	8,979.00	8,979.00
Katoteni Sec School	Equity Mwingi	590284583530	10,913.00	60,043.00
Kyethani Sec School	Equity Mwingi	590282930813	5,701.00	5,701.00
Kikiini Sec School	Equity Mwingi	590284448301	505,837.00	2,429,319.00
Itendeu Mixed Sec School	Equity Mwingi	590291859910	101,948.00	1,150,651.00
Mumbuni Sec School	Equity Mwingi	590264644219	22.00	8,500,872.00
AIC Kavoloi Sec School	Equity Mwingi	590295289623	955.00	8,520,955.00
Tseikuru Technical Training Institute(Thitani TTI)	Equity Mwingi	590282123164	601.00	601
Itendeu Ast. Chiefs Office	Equity Mwingi	590280858168	95,383.00	2,126
Nzeluni AP Line	Equity Mwingi	590271389687	-	282.00
Nzawa Chiefs Office	Equity Mwingi	590277790531	-	580.00
Kanyaa Chiefs Office	Equity Mwingi	590278978959	575,536.00	1,505,236.00
Nzauni AP Line	Equity Mwingi	590277556224	17,489.00	17,489.00
Migwani ACCs Res. House	Equity Mwingi	590277231751	2,002.00	2,002.00

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Nguutani ACCs Office	Equity Mwingi	590273206356	938.00	938.00
Kisovo Chiefs Office	Equity Mwingi	590279783155	2,134.00	2,134.00
Wikithuki Chiefs Office	Equity Mwingi	590279808997	720.00	720.00
Ilalambyu Chiefs Office	Equity Mwingi	590279811657	3,009.00	3,009.00
Thokoia A.P line	Equity Mwingi	590279293198	35,081.00	35,081.00
Kyusyani Chiefs Office	Equity Mwingi	590280865324	1,323.00	1323
Musuani Police Post	Equity Mwingi	590280540820	119.00	119.00
Kakululo Asst. Chiefs Office	Equity Mwingi	590280228479	344.00	344.00
Migwani DCC Office	Equity Mwingi	590280249926	2,383.00	2,383.00
Mwanzilu Police Post	Equity Mwingi	590262625154	-	-
Nguutani Police station	Equity Mwingi	590281284501	3,124.00	3,124.00
Kairungu Chiefs office	Equity Mwingi	590281297937	503.00	503.00
Thaana Nzau Police Post	Equity Mwingi	590282808375	1,471.00	1,471.00
Thitani Police Post	Equity Mwingi	590282872440	(73.00)	-
Kilungu Asst Chiefs Office	Equity Mwingi	590281744220	4,488.00	4,488.00
Migwani Police Patrol Base	Equity Mwingi	590282862658	2,000.00	2,000.00
Nzawa Police Station	Equity Mwingi	590282836547	800.00	800.00
Migwani Police Div HQ	Equity Mwingi	590282835643	300.00	300.00
Ngongoni Police Post	Equity Mwingi	590283268906	1,175.00	1,175.00

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Mumbuni ACCs Office	Equity Mwingi	590283218931	2,000.00	2,000.00
Kisungula Asst Chiefs Office	Equity Mwingi	590282932115	2,922.00	2,922.00
Ngongoni Chiefs Office	Equity Mwingi	590262634196	3,905.00	3,905.00
Thokoia Chiefs Office	Equity Mwingi	590285528966	1,032.00	-
Migwani DCC Baraza Park	Equity Mwingi	590284553974	2,203.00	2,203.00
Kyethani Chiefs Office	Coop Bank	1100179348001	2,152.00	1,001,632.00
Nguutani ACCs ICT Hub	Equity Mwingi	590183583350	500,008.00	-
Migwani Polytechnic ICT Hub	Equity Mwingi	590286482161	500,000.00	-
Kiomo ACCs ICT Hub	Equity Mwingi	590286237905	500,000.00	-
Syomungele Pri Sch	Equity Mwingi	590277397543	1,817.55	41,418
Katuyu Pri School	Equity Mwingi	590277659922	29,481.00	231
Mukuthu Sec School	Equity Mwingi	590264728921	15,918.50	1,083
Kwa Karanga Pri School	Equity Mwingi	590282121619	5,150.00	204,691.00
Muumboni Pri School	Equity Mwingi	590270579286	1,252.00	46
Kilulu Pri School	Equity Mwingi	590277708662	37,556.00	2,885
Karura Pri School	Equity Mwingi	590263545800	569,183.00	1,835
Kiomo ACCs office	Equity Mwingi	590286237905	30,143.00	-
Kithaalani Pri School	Equity Mwingi	590263529413	1,819.00	1,819.00
Katoteni Pri School	Equity Mwingi	590262622843	36,253.90	1,402,246

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Part C				
Musola Pri School	Equity Mwingi	590199828355	66,853.00	2,226
Nzawa Sec School	Equity Mwingi	590262086033	7,514.00	7,514.00
Kavuvwani Sec Sch	Equity Mwingi	590285489824	500,346.00	2,100,000
Mutwaathi Pri School	Equity Mwingi	590199821062	1,615.00	1,615.00
Kyome Boys Sec Sch	Equity Mwingi	590263796442	300,507.00	507
Nzeluni Police Station	Equity Mwingi	590281338594	30,117.00	2
Nzeluni Primary Sch	Equity Mwingi	590271103787	1,200,662.00	662
Musuani Primary Sch	Equity Mwingi	590262716095	1,030,094.00	30,094
Kwa Kyelu Pri School	Equity Mwingi	590280205033	68.50	300,609.00
Mathunzini Pri School	Equity Mwingi	590273337107	34.00	34.00
St Mary's Sec School	Equity Mwingi	590282927272	16,527.00	2,222.00
AIC Migwani Pri School	Equity Mwingi	590280299330	3,648.00	3,648.00
Mavuni Pri Sch	KCB-Mwingi	1156275644	17,338.00	18,616.00
Uiini Pri School	Equity Mwingi	590264638076	2,777.00	2,777.00
* Tulimani Pri School- <i>Donation 4,189</i>	Equity Mwingi	590280582813	4,189.00	4,189.00
Munyange sec. School	Equity Mwingi	590299836603	5,211.00	5,211.00
Nguuni Hill Sec School	Equity Mwingi	590261455072	1,827.00	1,827.00
Muthioni Sec School	Equity Mwingi	590280973540	35,930.80	5,135
Nzauni Pri School	Equity Mwingi	590280633879	9,423.00	6,892

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Name of Institution	Account Name	Account Number	Balance as at 30/06/2025	Total
Katalwa Pri School	Equity Mwingi	590262149727	19,691.00	-
Kalongola Pri School	Equity Mwingi	590262629840	464.50	167
Kivani Pri School	KCB-Mwingi	1207108723	20,486.00	-
Nzatani Sec School	Equity Mwingi	590282808803	2,132.00	449
Ngoni Pri School	Equity Mwingi	590262149727	6,942.00	6,294
Wikivuvwa Pri School	Equity Mwingi	590277712134	19,787.50	-
Katuyu primary school	Equity Mwingi	590277659922	19,360.00	-
Nengyani Pri School	Equity Mwingi	590282138125	19,933.00	300,025
Kiomo Pri School	Equity Mwingi	590279933922	20,989.00	1,531
Kyongweni Pri School	Equity Mwingi	590267385122	19,407.00	47
Thitani Girls Sec School	Equity Mwingi	590280272224	19,084.00	19,084
Kwa Mbuta S. Dam	Equity Mwingi	590279686622	373.00	373.00
Total			10,421,662	56,781,800

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Annex 3: Progress On Follow Up of Auditor Recommendations

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

<p style="background-color: black; color: black;">[REDACTED]</p>	<p>Inaccuracies in Cash, and Cash Equivalents</p> <p>The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.38,089,702 which as disclosed in Note 11A to the financial statements includes balances for the main account and deposit account of Kshs.36,727,345 and 1,362,357 respectively. However, review of the bank reconciliation statement for the main account revealed that stale cheques totaling Kshs.933,000 had not been written back to the cash book as at time of audit in December 2024.</p> <p>Although Management explained that the stale cheques had been presented to the NGCDF Committee for deliberations and bursaries awarded to new needy beneficiaries, no evidence was provided to confirm that the stale cheques had</p>	<p>The stale cheques have been written back to the cashbook and a cashbook page extract of the same is provided for audit review.</p>	<p>Not Resolved</p>	<p>In consultation with the OAG. Pending appearance before DFAC</p>
	<p>1.0</p>			

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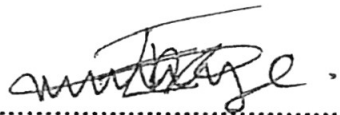
	completed and there was delay in service delivery to the intended beneficiaries.			
5	<p>Delay in Project Operationalization - Thitani Police Post Security Project The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflect other grants and transfers of Kshs.85,308,336 which include Kshs.15,279,724 for security projects. Included in the amount for security projects is Kshs.1,299,715 transferred to Thitani Police Post PMC for the construction of 2-roomed office with a store - from roofing, plastering, flooring, installation of doors/windows, painting and labelling. However, physical verification conducted on 6 December 2024 revealed that the painting was not for prime painting materials as provided in the approved Bill of Quantities, the post is not fenced for security purposes/encroachment, the Project is completed but not in use for one year since completion and it has not been commissioned/handed over. Management did not provide an explanation for the anomalies.</p>	The management has put in place plans to have the police post fenced and hand it over to the public for use.	Not Resolved	In consultation with the OAG. Pending appearance before DFAC
6	<p>Failure to Report Emergency Projects Expenditure The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflect</p>	Emergency projects were reported to the	Not Resolved	In consultation with the OAG.

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	<p>other grants and transfers amounting to Kshs.85,308,33. Included in the amount is Kshs.10,592,207 in respect to emergency projects. However, there was no evidence provided to confirm that Management reported the expenditure to the National Government Constituencies Development Fund (NG-CDF) Board. This is contrary to Regulation 20(2) of the NG-CDF Regulations, 2016 which requires emergency expenditure to be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board. In the circumstances, Management was in breach of the law.</p>	<p>Board within 30 days of occurrence.</p>	<p>Pending appearance before DFAC</p>
<p>7</p>	<p>Lack of Risk Management Policy The Fund Management had not put in place risk management policy, strategies, and risk register to mitigate against risk. It was, therefore, not clear how Management manages risk exposures. This is in contravention of Regulation 165 (1) of the Public Finance Management (National Government) Regulations, 2015 which requires the Accounting Officer to ensure that the National Government entity develops risk management strategies, which include fraud prevention mechanism. Although Management explained that NG-CDF Board has a</p>	<p>The CDFC uses the risk management policy that has been set by the NGCDF Board.</p>	<p>In consultation with the OAG. Pending appearance before DFAC</p>

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	Risk Management Policy and Disaster Recovery plan, which has been cascaded to the Constituencies, there was no evidence provided for audit review.			



Eric Muange

Fund Account Manager.

