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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – LIMURU CONSTITUENCY**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

LIMURU CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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



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1. Acronyms and Definition of Key Terms

A. Acronyms

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

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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Edwin KaraniWachira
2.	National Sub-County Accountant	ChegeWachiraMutuota
3.	Chairman NGCDFC	Rosemary WacekeKago
4.	Member NGCDFC	George Kimani Kahuria
5.	Member NG CDFC	Patricia WambuiWanjiru
6.	Member NG CDFC	Paul KinyanjuiNjuguna

(c) Fiduciary Oversight Arrangements

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

P.O box 46682-00100
Harambee Sacco Building/House/Plaza
Kenyatta Avenue/Road/Highway
Nairobi KENYA.

(e) NGCDF Limuru Constituency Contacts

P.O. Box 11
Telephone: (254) 0721772317
E-mail: cdflimuru@ngcdf.go.ke
Website: www.limuru.ngcdf.go.ke

(f) NGCDF Limuru Constituency Bankers

1. Bank A. (Operations Account).
Bank: Family Bank
Account Name: Limuru National Government Constituency
Account Number: 0470000050123
Branch: Limuru
P.O. Box 322-0021 Limuru
2. Bank B. (Deposit account).
Bank: Equity Bank
Account Name: Limuru National Government Constituency Development
Fund
Account Number: 0690286189053
Branch: Limuru
P.O. Box 322-0021 Limuru

(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. NG-CDF Committee

Name	Details
 <p>Chairperson Rosemary Waceke Kago</p>	<p>Date of Birth: 25th September 1964 Professional Qualification: Bachelor of Education Work Experience: Over 30 years</p>
 <p>George Kimani Kahuria</p>	<p>Date of Birth: 11th October 1967 Professional Qualification: Certificate in Animal Health Work Experience: Over 30 years</p>
 <p>Kenneth Kimani Njenga</p>	<p>Date of Birth: 26th December 1990 Professional Qualification: Diploma in Theology Work Experience: Over 5 years</p>
 <p>William Kahare Mwangi</p>	<p>Date of Birth: 23rd October 1963 Professional Qualification: KCSE Certificate Work Experience: Over 5 years</p>
 <p>Patrick Machara</p>	<p>Date of Birth: 5th January 1963 Professional Qualification: Certificate of Industrial Rehabilitation Work Experience: Over 5 years</p>

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 Margaret Mwihaki Karanu	Date of Birth: 26 th November 1989 Professional Experience: KCSE Certificate Work Experience: over 2 years
 Rosemary Wanjiru	Date of Birth: 19 th August 1995 Professional Experience: KCSE Certificate Work Experience: over 2 years
 Peter Mburu Mugu	Date of Birth: 14 th April 1984 Professional Experience: KCSE Certificate Work Experience: Over 2 years
 Edwin Karani Wachira Fund Account Manager	Date of Birth: 1 st October 1990 Professional Experience: Bachelors of commerce (Finance Option) Work Experience: 13 years

Previous NG-CDF Committee members

No.	Name of Member	Category
1.	Samuel NginyoKomu	Male Youth Representative
2.	Paul KinyanjuiNjuguna	Male Adult Representative
3.	PatriciahWambuiWanjiru	Female Youth Representative
4.	Eunice NjokiWanjema	Female Adult Representative
5.	Patrick MacharaWaweru	Representative of Persons Living with Disability
6.	George Kimani Kahuria	Nominee of the constituency office (Male)
7.	Lucy NyamburaGathiru	Nominee of the constituency office (Female)

8. Kenneth Kimani Njenga Co-opted Member

The above members were published in the Kenya Gazette on 29th November 2022. Their tenure ran from 29th November 2022 to 21st May 2025 when the current committee members were published in the Kenya Gazette.

The Co-opted member was appointed on 23rd December 2022.

4. NG-CDFC Chairperson's Report

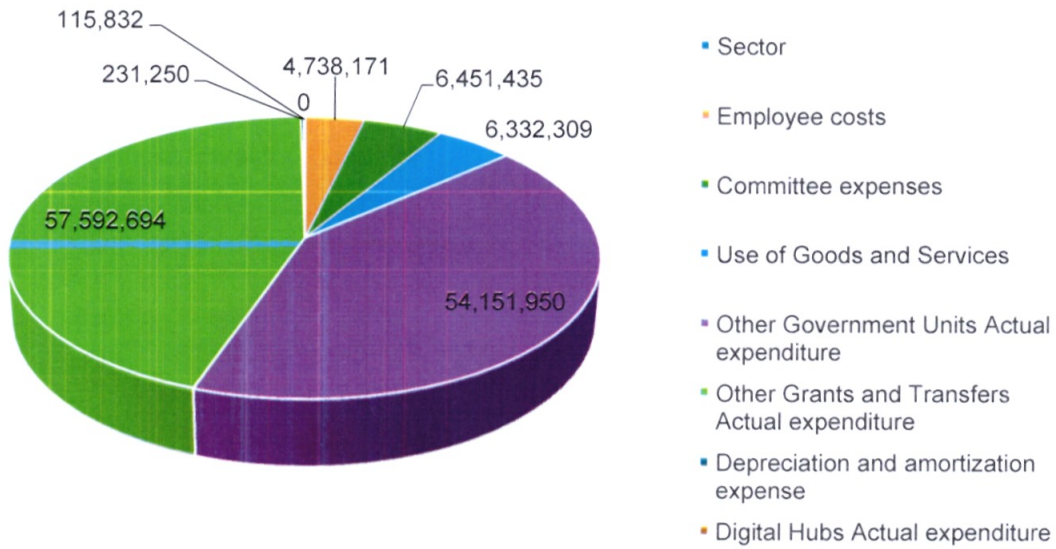


Rosemary Waceke Kago

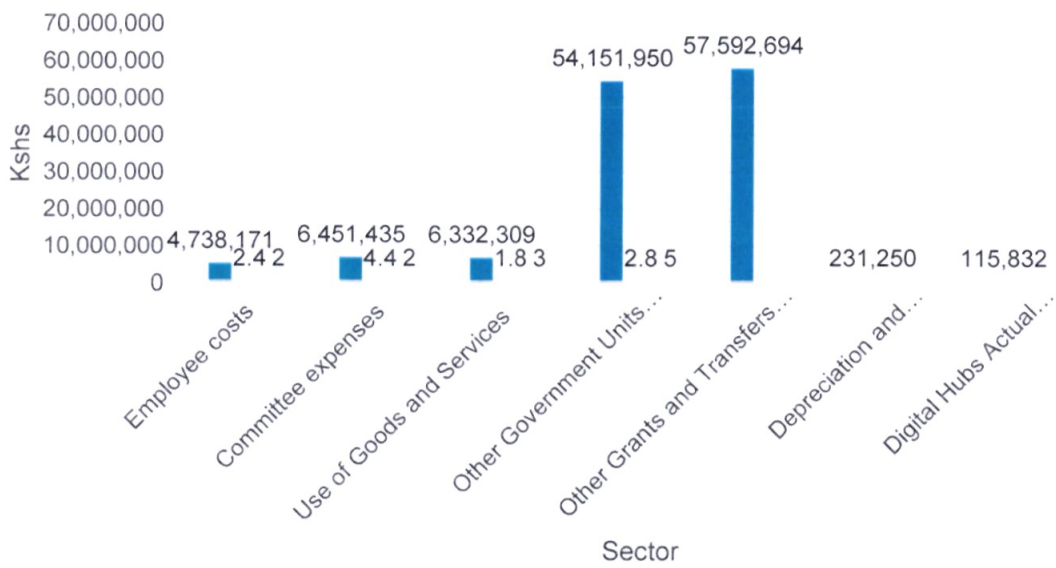
In the year under review, of the total expected funding budget of the financial year was Kshs 179,441,954.47, however Limuru NG-CDF received Kshs 128,000,000.00 as pertains the financial year as of June 30th 2025 representing about 71% of the total budget. A further Kshs 33,581,563.00 relating to the previous year was received in the year under review making a total receipt of Kshs 161,581,563.00.

No.	Sector	Amount (Kshs)
1.	Employee costs	4,738,171
2.	Committee expenses	6,451,435
3.	Use of Goods and Services	6,332,309
4.	Other Government Units Actual expenditure	54,151,950
5.	Other Grants and Transfers Actual expenditure	57,592,694
6.	Depreciation and amortization expense	174,050
7.	Digital Hubs Actual expenditure	115,832
	Total expenses	129,556,441

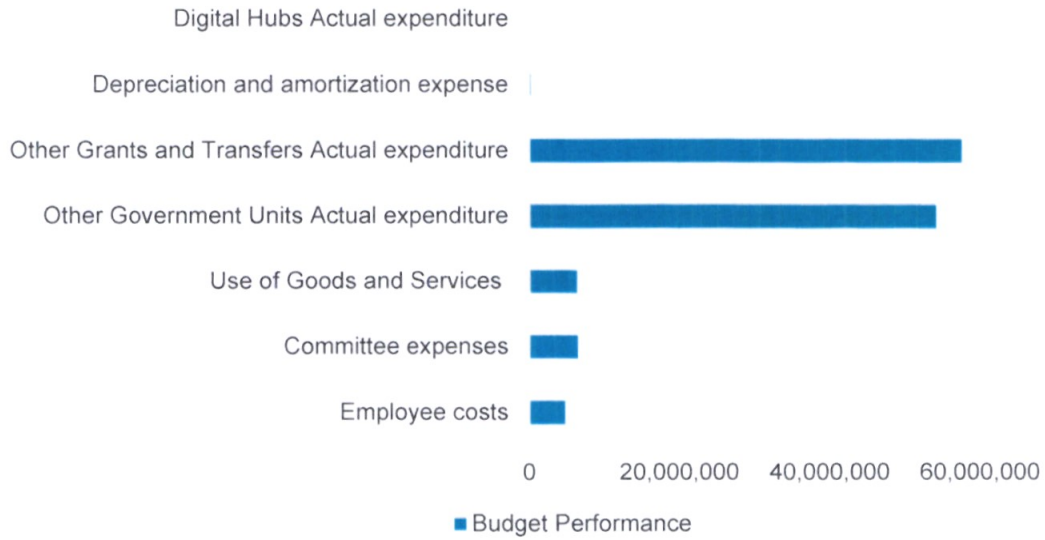
Budget Expenditure



Budget Expenditure



Budget Performance



Kiriri Primary and Junior school-Completed 40 capacity Junior Secondary School Laboratory



Umoja Secondary School- Ongoing construction of 45 capacity laboratory Laboratory Project

EMERGING ISSUES

In the year under review, the fund adopted a new reporting format as guided by the public sector accounting standards board. The format uses accrual basis of accounting as opposed to the prior years where reporting was using cash basis.

CHALLENGES AND WAY FORWARD

Limuru NG-CDF is still facing challenges of Bursary. The applications surpass the funds available. It is our hope that as the allocation of funds to the constituency keeps increasing, the 40% ceiling will increase hence able to reach out to a wider cross section of the applicants.

In addition, the fund has faced legal challenges in court about its existence and its future lays in limbo.

**CHAIRPERSON
LIMURU NG-CDF
P.O. Box 11-00217
LIMURU**

.....*R. Waceke Kago*.....

Name: Rosemary Waceke Kago

Chairperson NG-CDF Committee

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

Introduction

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

The key development objectives of the *NG-CDF Limuru Constituency 2023-2028* plan are to:

1. Transparency and accountability
2. Commitment and team work
3. Community participation
4. Professionalism and integrity
5. Timelines and excellence

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

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	In FY 2024/25 Limuru NG-CDF funded a total of 36 primary schools and 8 secondary schools
Security	To Improve security in the whole constituency by implementing	Improved security	- Number of security infrastructure increased	In FY 2024/25 Limuru NG-CDF funded 9 security apparatus inclusive of purchase of office furniture for Deputy County

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	projects that brings security access to the people.			commissioner and assistant Chief's
Environment	To ensure that we implement projects that promote conversation of environment.	Improved forest cover in the constituency by planting trees Increase water collection in schools within the constituency	- Afforestation of schools.	In FY 2024/25 Limuru NG-CDF had budgeted for Kshs 810,000.00 for environmental activities. However, the funds had not been received at the closure of the financial year.
Emergency	To address unforeseen emergencies in the constituency.	Emergency mitigation	Number of Emergency cases requested and assisted	In FY 2024/25 Limuru NG-CDF funded Makutano Primary school with 10,000 litre water tank after the one in use burst
Others	To assist the residents of Limuru Constituency in accessing the internet	Access on internet to Limuru Constituency residents	Number of Users of ICT hub	Limuru ICT hub is operational and in te financial year 2024/2025 graduated a total of 30 students with certificates

6. Governance Statement

Governance, Appointment, and Operations of the NGCDFC

❖ Process of Appointment

The appointment of the Limuru Constituency National Government Constituencies Development Fund Committee (NGCDFC) members was carried out in strict compliance with the NG-CDF Act and related regulations.

The process commenced with the advertisement of vacant positions on 18th December 2024 through public notices displayed at all Chiefs' offices within the constituency, Deputy County Commissioners offices, Limuru NG-CDF notice board and through our various social media platforms/handles. Interested applicants were required to submit applications by 18th December 2024, attaching certified copies of identity documents, academic certificates, and statutory clearance certificates from the Kenya Revenue Authority (KRA), Directorate of Criminal Investigations (DCI), Ethics and Anti-Corruption Commission (EACC), and the Credit Reference Bureau (CRB).

On 9th January 2025, the Selection Panel convened to shortlist candidates. A total of 21 applications were received, and interviews done on 23th January 2025. The successful applicants were picked and names forwarded to the NG-CDF Board. The committee was later on gazetted on the Kenya Gazette notice CXXVII No. 98 dated 21st May 2025. Handover meeting of the old committee to the new committee was held on 3rd June 2025 at the Limuru NG-CDF Boardroom

❖ Tenure and Removal of Members

Members of the NGCDFC are appointed for a term of **two (2) years**, renewable once, subject to satisfactory performance. A member may be removed from office for:

- Failure to maintain proper records of minutes of meetings, committees.
- Accounting documents and other records of a project.
- Failure to prepare and file returns with a Constituency Committee as required.
- Failure to account for funds when required by a Constituency Committee.
- Causing disharmony within the project management committee.
- Misappropriation of funds.
- Gross misconduct.
- Promotion of unethical practices. or
- Any other justifiable cause.

The removal process follows the NG-CDF Act provisions, ensuring fair hearing and due process.

❖ **Roles and Functions of the NG-CDFC**

The functions of a Constituency Committee shall be to;

- build the capacity of project management committees and Committee sensitize the Community on the operations of the Fund;
- Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act; 1956 - Kenya Subsidiary Legislation, 2016
- Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- Ensure that all projects receive adequate funding and are completed within three years;
- Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- Ensure that projects proposed for funding fulfill the requirements provided in the Act and relevant circulars issued by the Board;
- Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- Ensure that project reports are prepared and submitted to the Board;
- Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;

- 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; Kenya Subsidiary Legislation, 2016 1957
- Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status; and a list of all projects approved, funded and commenced during previous financial years, and their completion status;
- Enter into performance contracting with the Board on an annual basis;
- in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- Receive returns from project management committees in accordance with regulation 15;
- Maintain a database of project management committees and reports from the respective committees;
- Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;
- Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
- Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
- Ensure that the committee does not enter into commitments for which funding has not been allocated;
- Ensure projects are labelled in accordance with the guidelines issued by the Board; and
- Perform any other function assigned to it by the Board

❖ **Date of Gazettement of Members**

No.	Name	Position	Ward	Date of Gazettement
1	William KahareMwangi	Male (Adult)	Ndeiya	21 st May 2025
2	George Kimani Kahuria	Male (Adult)	Ngecha /Tigoni	21 st May 2025
3	Kenneth Kimani Njenga	Male (Youth)	Limuru Central	21 st May 2025
4	Rosemary Wanjiru	Female (Adult)	Bibirioni	21 st May 2025
5	Rosemary WacekeKago	Female (Adult)	Limuru East	21 st May 2025
6	Margaret MwihakiKaranu	Female (Youth)	Ndeiya	21 st May 2025

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No.	Name	Position	Ward	Date of Gazettement
7	Patrick Machara	PWD Representative	All Wards	21 st May 2025
8	Peter MburuMugu	Co-opted Member	All Wards	21 st May 2025

❖ **Induction and Training of Members**

Following Gazettement, all members underwent one-week training in Mombasa between 29th June 2025 to 4th July 2025. The training covered:

- Project Cycle management in NG-CDF Operations.
- Technical aspects of Project Plannin and management.
- Ethics and integrity requirements under Chapter Six of the Constitution.
- Records Management
- Conduct of minutes and minute writing
- Overview of Public Procurement Disposal Procedures and Processes
- Taxation in NG-CDFC Operations
- Public Finance Management in NG-CDF Operations
- Management of Ng-CDF Staff
- Monitoring and Evaluation of NG-CDF Projects
- Risk Management
- Role of NG-CDFC
- Risk-Based Internal Audit
- Performance Contracting
- Technical aspects of Project Planning and Implementation

❖ **Meetings Held in the Financial Year**

S N	MONTH	MEETING DATE	ATTENDANC E	AGENDA	OTHE R ISSUES
1)	JULY 2024	6/7/2024	10 Members	<ol style="list-style-type: none"> 1. Preliminaries 2. Confirmation of previous minutes 3. Matters arising 4. Food for stakeholders meeting 5. AIE for Kshs. 16,000,000 6. NGCDFC approved Payments 7. AOB 8. Adjournment 	
		11/7/2024	10 Members	<ol style="list-style-type: none"> 1) Preliminaries 2) Confirmation of previous minutes 3) Matters arising 4) Clerk of works interview 	

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				5) Allocation of AIE No. B214986 of kshs. 50,000,000.00 for financial year 2023/2024
				6) Reallocation of Bibirioni Boys Secondary School bus of Kshs. 5,000,000.00
				7) Re-submission/Conditionally approved projects.
				8) Strategic Plan
				9) Prequalification report
				10) AOB
				11) Adjournment
2)	AUGUST 2024	6/8/2024	10 Members	1. Preliminaries
				2. Confirmation of previous minutes
				3. Matters arising
				4. Launching of new projects/foremen introduction
				5. State of the on-going projects/stalled projects
				6. Limuru Digital hub internet
				7. AOB
		30/8/2024	10 Members	8. Adjournment
				1. Strategic Plan
				2. AOB
3)	OCTOBER 2024	8/10/2024	10 Members	1) Preliminaries
				2) Confirmation of previous minutes
				3) Matters arising from previous meeting
				4) Bursary application for financial year 2024/2025
				5) Public participation forum
				6) AIE No. 228608
				7) NGCDFC Approved payments
				8) AOB
		11/10/2024	10Members	1. Preliminaries
				1. Public participation
				2. AOB
		14/10/2024	10 Members	1. Preliminaries
				2. Labour works suppliers
				3. AOB
4)	NOVEMBER 2024	12/11/2024	11 Members	1. Preliminaries
				2. Adoption of the agenda

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				<ul style="list-style-type: none"> 3. Declaration of interest 4. Confirmation of previous minutes 5. Matters arising 6. Project proposals for FY 2024/2025 7. Allocation of AIE No. B234690 of kshs. 21,581,563.00 for fy2023/2024 8. Approved reallocation 9. AOB 10. Adjournment
5)	FEBRUAR Y 2025	25/2/2025	10 Members	<ul style="list-style-type: none"> 1. Confirmation of previous minutes 2. Matters arising 3. Allocation of AIE No.B229992 for fy 2024/2025 of Kshs. 23,000,000 4. Presentation of list of Bursary beneficiaries for FY 2024/2025 by Bursary sub committee 5. Renewal of staff contracts 6. AOB
6)	MARCH 2025	5/3/2025	10 Members	<ul style="list-style-type: none"> 1. Confirmation of previous minutes 2. Matters arising 3. Staff appraisal 4. Gratuity 5. Request in the office 6. AOB
7)	APRIL 2025	16/4/2025	10 Members	<ul style="list-style-type: none"> 1. Confirmation of previous minutes 2. Matters arising 3. Allocation of AIE No.B229992 for fy 2024/2025of Kshs. 23,000,000 4. Bursary allocation for fy 2024/2025 5. Reporting on Performance Contract evaluation for Fy 2023/2024 and signing for Fy 2024/2025 6. Request in the office 7. AOB 8. Adjournment
8)	MAY 2025	14/5/2025	10 Members	<ul style="list-style-type: none"> 1) Confirmation of previous minutes 2) Matters arising 3) Allocation of AIE No.B278689 for

			fy 2024/2025 of Kshs. 23,000,000
			4) Bursary
			5) Request in the office
			6) AOB
			7) Adjournment
9) JUNE 2025	03/6/2025	10 Members	1) Preliminaries
			2) Handing over of the outgoing committee members to the incoming committee members
			3) AOB
			4) Adjournment
	17/6/2025	10 Members	1. Preliminaries/introduction
			2. Reading and confirmation of the previous meeting minutes
			3. Matters arising of the previous meeting minutes
			4. Change of signatory for Limuru NG-CDF Main Account, Account Number: 047000050123
			5. Change of signatory Limuru NG-CDF deposit Account, Account Number 0690286189053
			6. Limuru NG-CDF Committee training
			7. Limuru NG-CDF Committee monitoring and evaluation exercise
			8. Interviews for Account Assistant position
			9. Allocation of Authority to Incur expenditure (AIE) of Kshs. 20,000,000.00 AIE No. B329352 of Financial Year 2024/2025.
			10. Allocation of Authority to Incur

Expenditure (AIE) of Kshs.
21,000,000.00 AIE No. B278814
of Financial Year 2024/2025.

11. Request in the office
12. A.O.B
13. Adjournment/Closing

❖ Policy on Conflict of Interest

The Limuru NGCDFC maintains strict Conflict of Interest Policy requiring members to:

- Declare any personal or financial interest in matters before the committee.
- Excuse themselves from deliberations where such interests exist.
- Failure to declare interest constitutes misconduct and may result in removal from office.

❖ Members' Remuneration Rates

In line with NG-CDF guidelines, members are entitled to:

- Sitting allowance: **Kshs 5,000.00** per meeting and **Kshs. 7,000.00** for Chairperson.
- Monitoring and Evaluation meetings are at a flat rate of Kshs. **5,000.00** per member and Chairperson **Kshs 7,000.00**

❖ Succession Plan

The NGCDFC has adopted a succession plan to ensure operational continuity. In the event of a vacancy, the position will be re-advertised within 30 days, and a replacement appointed following the standard selection process.

❖ Ethics and Conduct

Members are bound by the Public Officer Ethics Act, 2003, and the NG-CDF Code of Conduct. They must uphold integrity, transparency, accountability, and impartiality in all committee activities.

❖ Risk Management

The NGCDFC recognizes the following key risks and mitigation measures:

Risk	Mitigation Measure
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Risk

Mitigation Measure

Misappropriation of funds

Regular internal and external audits

Delays in project implementation

Strict adherence to project timelines and monitoring

Political interference

Compliance with NG-CDF regulations

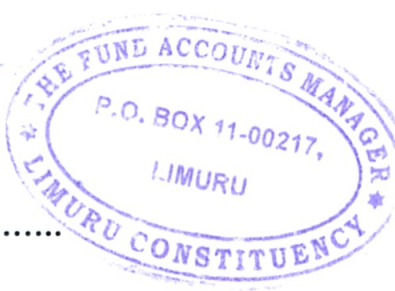
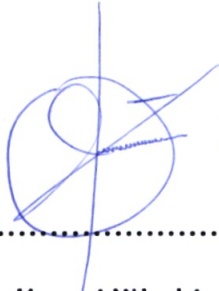
Non-compliance with procurement laws

Procurement training and oversight

7. Management Discussion and Analysis

Limuru NG-CDF has over the last 5 years received a total of Kshs 775 M. The funds have financed projects in key sectors like:

FINANCIAL YEAR	ALLOCATION
2020/2021	137,088,879.00
2021/2022	137,088,879.00
2022/2023	145,087,603.00
2023/2024	175,361,810.00
2024/2025	179,441,954.00



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Name: Edwin Karani Wachira
Fund Account Manager

8. Environmental and Sustainability Reporting

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Limuru 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, NG-CDF has security as a priority area with the intention to provide a better working environment for the security providers within the constituency as well as a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for law enforcement agencies while collaborating with the community in trust on matters of security.
- c. **Climate change mitigation:** The Constituency acknowledges that all its operation has an impact on the environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget to climate change mitigation activities such as afforestation, reforestation, grassroots sensitization, and tree seedling production.

2. Environmental performance

Environmental and Sustainability Reporting

Limuru 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.

3. Sustainability strategy and profile -

To ensure sustainability of Limuru NG-CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Limuru 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; NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well 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 the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

4. Environmental performance

NG-CDFC undertook tree planting activities through purchase and planting of 500 trees seedlings each in 5 primary schools.

5. Employee welfare

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

6. Marketplace practices-

Limuru Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

7. Community Engagements-

Limuru 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

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

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

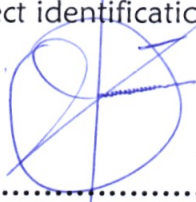
Public participation is a process that directly engages the concerned stakeholders in decision-making and fully considers public input.

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

Public Awareness

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

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



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Name: Edwin Karani Wachira
Fund Account Manager.

9. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NG-CDF-Limuru 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.

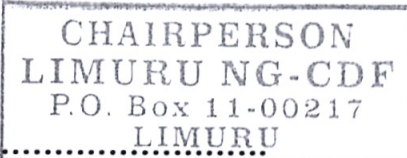
The Accounting Officer in charge of the NGCDF-Limuru Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting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



The Accounting Officer in charge of the NG-CDF Limuru 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- Limuru Constituency financial statements were approved and signed by the Accounting Officer on 28th November 2025.


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Name: Rosemary Waceke Kago
Chairperson – NG-CDF Committee


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Name: Edwin Karani Wachira
Fund Account Manager

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund - Limuru Constituency set out on pages

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

1 to 88, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Limuru 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, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1. 1 Presentation and Disclosure of the Financial Statements

Review of the financial statements presented for audit revealed the following anomalies:

- i. NGCDF Chairperson's report reflects received funds totalling Kshs.161,581,563 which differs with the amount of Kshs.163,016,641 reflected in the statement of cash flows resulting to an unexplained variance of Kshs.1,435,078.
- ii. Annex 1 on summary of asset register reflects total cost of assets of Kshs.18,835,412 which differs with the balance reflected in the asset register of Kshs.18,930,587 resulting to an unreconciled variance of Kshs.95,175.
- iii. Contingent liabilities in respect to outstanding taxes totalling Kshs.1,019,852 have not been included in the financial statements.
- iv. The reconciliation of summary statement of appropriation to statement of financial position reflects undisbursed funds receivable from the Board of Kshs.69,494,132 which differs with receivables disclosed in the statement of financial position of Kshs.70,929,211 resulting to an unexplained variance of Kshs.1,435,079.
- v. The statement of comparison of budget and actual amounts reflects total expenditure final budget of Kshs.364,938,638 which differs with the amount of Kshs.364,937,139 reflected in the budget execution by sectors and projects resulting to an unexplained variance of Kshs.1,499.

1.2 Unsupported Assets and Liabilities Adjustments

The statement of changes in net assets reflects opening reserve balance of Kshs.90,375,992 which was adjusted by Kshs.96,445,769 and Kshs.499,512 in respect to assets and liabilities respectively. However, the adjustments were not supported with

approved journal entry vouchers and analysis on what they relate to. Further, an explanatory note was not included in the financial statements to disclose or explain the nature of the adjustments as required by IPSAS 3. In addition, the adjustment could not be traced or reconciled with the balances reported in the statement of financial position.

1.3 Unconfirmed Comparative Balances

Review of the financial statements comparative balances revealed unreconciled variances with balances reflected in the prior year audited financial statements as analysed below;

Item	Financial Statements Comparative Balances (Kshs.)	2023/2024 Financial Statements Balances (Kshs.)	Variance (Kshs.)
Third Party Deposit	499,512	0	499,512
PMC Bank Balances	42,051,872	33,062,257	8,989,615

1.4 Variances Between the Financial Statements and the Ledger

Review of the financial statements and the ledger revealed the following variances;

Item	Financial Statements (Kshs.)	Ledger (Kshs.)	Variance (Kshs.)
Other Government Units' Actual Expenditure	54,151,950	60,899,166	(6,747,216)
Security Projects	2,574,816	4,580,000	(2,005,184)
Other Projects	3,929,970	5,953,882	(2,023,912)

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

2. Unsupported Property, Plant and Equipment

The statement of financial position and as disclosed in Note 23 to the financial statements reflects property, plant and equipment balance of Kshs.523,950. Review of records revealed that during the year, the Fund acquired assets of Kshs.698,000, however, the additions were not supported with ledgers, payment vouchers and procurement records.

In the circumstances, the accuracy and completeness of property, plant and equipment balance of Kshs.523,950 could not be confirmed.

3. Unaccounted for Transfer to Other Government Entities

The statement of financial performance and as disclosed in Note 13 to the financial statements reflects other Government units' actual expenditure amount of

Kshs.54,151,950 which includes transfers to primary schools, secondary schools and tertiary institutions of Kshs.37,109,584, Kshs.14,585,457 and Kshs.2,456,909. However, review of payment vouchers and the supporting ledger revealed that an amount of Kshs.4,000,000 was transferred to Nyataragi Primary School for construction of a new 45 capacity laboratory for junior secondary school to completion vide cheque number 004282 and payment voucher No. 205 authorized on 9 May, 2025 which was not accounted for in the ledger for transfer to other Government entities. In addition, review of the Fund's operation bank reconciliation statements revealed that the amount remained a reconciling item as at 30 June, 2025.

In the circumstances, the accuracy and completeness of other Government units' actual expenditure amount of Kshs.54,151,950 could not be confirmed.

4. Cash and Cash Equivalents

The statement of financial position and as disclosed in Note 19 to the financial statements reflects cash and cash equivalents balance of Kshs.165,881,119. Review of records provided revealed the following;

4.1 Unsupported Cash and Cash Equivalents

The cash and cash equivalents balance of Kshs.165,881,119 was not supported with certificate of bank balance for all the bank accounts. Further, Management did not provide bank reconciliation statements for the deposit account with a balance of Kshs.517,005.

4.2 Inconsistencies in Project Management Committee Account Balances

Note 19 and Annex 2 to the financial statements reflects a balance of Kshs.50,425,237 in respect to Project Management Committee (PMC) account balances. However, review of the PMC certificates of bank balance revealed nine (9) bank accounts with variances between the reported bank balances and the certificates of bank balance. Further, nine (9) PMC bank accounts with a total balance of Kshs.2,043,308 were not supported with certificates of bank balance. In addition, four (4) PMC bank accounts with a total balance of Kshs.214,839 were omitted from the reported PMC bank balances. The PMC account balances were also not supported with cashbooks and bank reconciliation statements.

4.3 Long Outstanding Reconciling Items

Review of the bank reconciliation statements as at 30 June, 2025 revealed unpresented cheques of Kshs.20,050,517 which further includes cheques totalling Kshs.795,921 that remained uncleared for more than six (6) months and not reversed in the cashbook. Further, Management did not indicate when the balance of Kshs.19,254,596 was cleared or reversed. In addition, the Fund had long outstanding payments totalling Kshs.120,499 in bank statement and not in cash book.

4.4 Non-Remittance of Unutilized Funds

Note 19 to the financial statements reflects a balance of Kshs.42,051,073 in respect to comparative Project Management Committee account balance. However, the prior year

audited financial statements reflects closing PMC bank balance of Kshs.33,062,257 resulting to an unreconciled variance of Kshs.8,988,816. Further, review of the project files and bank statements revealed that the projects the balances related to were complete and therefore the funds ought to have been returned to the Constituency Development Fund account. However, the funds were not refunded back.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.165,881,119 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 - Limuru 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.364,938,638 and Kshs.295,444,505 respectively, resulting to an underfunding of Kshs.69,494,133 or 19% of the budget. Similarly, the Fund spent Kshs.129,563,386 against actual receipts of Kshs.295,444,505 resulting to underutilization of Kshs.165,881,119 or 56% of the actual receipts.

The underfunding and underutilization affected the planned activities of the Fund which may have negatively impacted on the delivery of services to the residents.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior years' audit report, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the National Government Constituencies Development Fund -

Limuru Constituency in the financial year ended 30 June, 2025 revealed that the following matters remained unresolved;

	Financial Year	Audit Issue
1	2023/2024	Inaccuracies in the Financial Statements
2	2023/2024	Unsupported Expenditure on Transfer to Other Government Entities
3	2023/2024	Unpresented Cheques
4	2023/2024	Unsupported Project Management Committee Account Balances
5	2023/2024	Inaccurate Summary Statement of Appropriation
6	2023/2024	Unsupported Payments
7	2023/2024	Budgetary Control and Performance
8	2023/2024	Non-Compliance and Unsupported Emergency Expenditure
9	2023/2024	Irregular Award of Bursaries
10	2023/2024	Irregular Payment of Committee Allowances
11	2023/2024	Award of Tender to Non-Responsive Bidders
12	2023/2024	Assets Tagging
13	2023/2024	Non-Operationalization of the ICT Hub
14	2023/2024	Irregularities in the Procurement of Consultancy Services for the Development of a Strategic Plan
15	2023/2024	Irregularities in Human Resources
16	2023/2024	Irregularities in Implementation and Procurement of Projects
17	2023/2024	Failure to Open Deposit Account
18	2023/2024	Non-Compliance with Public Sector Accounting Standard Board Reporting Requirements
19	2023/2024	Lack of Approved ICT Policy and IT Strategic Committee

Other Information

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

In connection with my audit of the National Government Constituencies Development Fund - Limuru Constituency 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 no material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with the Public Sector Accounting Standards Board Reporting Template

Review of the financial statements revealed the following anomalies;

- i. The statement of compliance and basis of preparation as reflected in Note 2 to the financial statements has not disclosed transitional provisions that the Fund has applied towards full compliance with IPSAS Accrual.
- ii. The statement of management responsibilities did not indicate that these are transitional financial statements.
- vi. The table of content includes erroneous subtopics for Section 6 of the financial statements on governance statement.
- vii. Page xxii on management discussion and analysis does not include the Fund's key projects implemented or ongoing, Fund's compliance with statutory requirement, major risks facing the Fund, material arrears in statutory and other financial obligations, review of the economy, review of the sector, future developments and any other information considered relevant to the users of the financial statements.

In the circumstances, the financial statements were not prepared in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB).

2. Non-Compliance with Requirements for Standing Imprest

The statement of financial performance and as disclosed in Note 12 to the financial statements reflects use of goods and services amount of Kshs.6,332,309 which includes other operating expenses amount of Kshs.1,499,017. Review of the payment vouchers revealed that the amount included standing imprest reimbursements of Kshs.699,017. However, the standing imprest was not supported with approval for the holder of the imprest. Further, the Fund did not maintain a memorandum cash book with details of receipts and payments contrary to Regulation 93(14) of the Public Finance Management

(National Government) Regulations, 2015 which requires the holder of a standing imprest to keep memorandum cashbook to record all receipts and payments.

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

3. Irregularities in Human Resources Management

3.1 Lack of Human Resource Policies

The statement of financial performance and as disclosed in Note 10 to the financial statements reflects employee costs of Kshs.4,738,171. However, review of the Fund's human resources documents revealed that the Fund advertised for various positions during the year without a recruitment plan and staff establishment indicating the required number of staff and position required to be filled. Therefore, it was not possible to confirm whether the recruitment was planned and budgeted for and if the Fund is optimally staffed.

3.2 Renewal of Expired Staff Contract

The statement of financial performance and as disclosed in Note 10 to the financial statements reflects employee costs of Kshs.4,738,171. However, review of personal files and NGCDF committee minutes for a meeting held on 25 February, 2025 revealed that the committee approved renewal of employment of four (4) staff whose contract had lapsed on 9 February, 2025. Therefore, the staff were offering services with invalid contracts.

3.3 Non-Compliance with Minimum Requirement on Employee Ethnic Composition

Review of the human resources records of the Fund revealed that all the six (6) staff employed came from the same ethnic community. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which prohibits public establishments from having more than 1/3 of its staff from the same ethnic community. In addition, the Fund did not comply with inclusivity for person with disabilities in its recruitment. In the circumstances, Management was in breach of the law.

4. Non-Establishment of Project Coordination Committee for Accrual Accounting Transition

Review of the transition process to accrual accounting revealed that the Fund prepared its first set of transition financial statements without establishing a Project Coordination Committee as required in the Guidelines on Transition from Cash to Accrual Accounting by MDAs and County Governments in Kenya. Specifically, the Fund Manager did not nominate a committee led by a Project Manager to spearhead, coordinate, and oversee the transition activities.

In the circumstances, Management was in breach of the PSASB Guidelines.

5. Irregularities in Procurement of Projects

5.1 Proposed Construction of Two Storied Classroom to Suspended Slab Level at Jonathan Maara Primary School

The Fund entered into a contract on 28 November, 2024 for proposed construction of two (2) storied classroom to suspended slab level at Jonathan Maara Primary and Junior Secondary School at a contract price of Kshs.3,977,000 under quotation number LMR/JMS/JS/T/JSS/CRM/13/2024 with a completion date of 20 December, 2024.

However, the following anomalies were noted;

- i. Project Management Committee minutes for a meeting held on 5 November, 2024 indicated that the project site was handed over to the contractor before notification of award was issued on 13 November, 2024 and before entering into contract on 28 November, 2024 with the contractor.
- ii. Project Management Committee minutes to confirm inspection and acceptance of certificate number 1 issued on 19 February, 2025 of Kshs.2,114,128 were not provided.
- iii. Certificate of practical completion was issued on 5 June, 2025, six (6) months after lapse of the contract period of 20 December, 2024, however, evidence of contract extension was not provided.
- iv. Project Management Committee did not prepare and submit hand over reports to the Constituency Committee. Further, the certificate of completion and inspection reports from the Department of Public Works were not provided for review contrary to Section 48(3)(b) of the Public Procurement and Asset Disposal Act,2015 which requires that the inspection and acceptance committee shall immediately after the delivery of the goods, works or services, inspect and review the goods, works or services in order to ensure compliance with the terms and specifications of the contract.
- v. The Fund transferred an amount of Ksh.3,975,180 to PMC on 9 June, 2025 for proposed construction of two (2) storied classroom to suspended slab level. The same contractor was awarded another contract under tender number LMR/NG-CDF/T/ST/CRMS/JMPS/12/2025 through notification of award dated 11 June, 2025, however, it was not clear how the contractor was identified since the procurement records were not provided for audit verification.

5.2 Proposed Construction of a 40 Student Capacity Science Lab in Rongai Primary School

The Fund transferred an amount of Kshs.400,000 as additional funds for the project to the PMC on 5 June, 2025. However, the following anomalies were noted;

- i. The rate used in paying the casuals (labourer's) was not as per the gazette notice for payment of casual wages. Therefore, the PMC did not comply with the gazette notice.
- ii. Management did not provide evidence of a procurement process on engaging the supplier of materials for construction.

- iii. There was no evidence that materials supplied were inspected and accepted by the appointed inspection and acceptance committee as required in the procurement laws.
- iv. Measurement of works by the Clerks of works was not provided.

5.3 Proposed Construction of 45 Capacity Laboratory up to Roofing in Umoja Secondary School

The Fund transferred an amount of Kshs.4,000,000 to PMC for proposed construction of 45 Capacity Junior Secondary School Laboratory up to roofing. The Fund entered into a contract on 24 June, 2025 at a contract price of Kshs.4,539,678 for a period of 90 days. However, the following anomalies were noted;

- i. Review of professional opinion dated 3 June, 2025 revealed that evaluation and opening committee consisted of the same members. This was contrary to Section 78(1)(b) of the Public Procurement and Asset Disposal Act, 2015 which requires that at least one of the members shall not be directly involved in the processing or evaluation of the tenders.
- ii. The Project Management Committee and the Fund entered into a commitment past the deadline of 31 May, 2025 contrary to Regulation 51(1) of the Public Finance Management (National Government) Regulations, 2015 which requires all commitments for supply of goods or services to be done not later than May 31st each year except with the express approval of the Accounting Officer in writing.
- iii. The PMC engaged a contractor at a cost of Kshs.240,095 for proposed refurbishment of Umoja Secondary School Laboratory, however, the project was not traced in the approved code lists.
- iv. Physical verification of the project revealed that it was still ongoing despite the contract period having lapsed without extension of the contract period.

5.4 Proposed Construction of Laboratory in Nyoro Primary School and Junior Secondary School

The Fund entered into a contract for proposed construction of a laboratory for the junior secondary school at a contract price of Kshs.4,604,320. Review of the project records revealed the following anomalies;

- i. Clerk of works log sheets were not provided for audit review.
- ii. The procurement was not advertised in the Public Procurement Information Portal and any other two widely circulated newspaper as required.
- iii. Review of the bid documents revealed that the awarded bidder was not responsive in the mandatory requirement criteria. The form of tender and confidential business questionnaire was not dully filled and signed while the bid document was not fully serialized.
- iv. Review of Nyoro Primary PMC project account revealed that the Fund transferred an amount of Kshs.3,000,000 to the PMC account, however, the amount was not accounted for in the ledger provided for review. Further, review of cashbook dated 3 October, 2024 revealed that the Kshs.3,000,000 transferred to the PMC was irregularly cancelled in the cashbook.

In the circumstances, the propriety and value for money for the expenditure incurred on the projects could not be confirmed. In addition, Management was in breach of the law.

6. Lack of Project Implementation Status

The statement of financial performance and as disclosed in Note 13 to the financial statements reflects other Government units' actual expenditure amount of Kshs.54,151,950. However, Management did not provide project implementation status report for all the projects implemented by the Fund. This was contrary to Section 38 of the National Government Constituencies Development Fund Act, 2015 which requires the Constituency Committee to compile and maintain records of the Fund's activities and project for each financial year and submit the same to the Board.

In the circumstances, it was not possible to confirm whether the transferred funds were utilized for the intended purposes or the actual progress of the projects.

7. Delayed Implementation of Security Project

The statement of financial performance and as disclosed in Note 14 to the financial statement reflects other grants and transfers actual expenditure amount of Kshs.57,592,694 which further includes an amount of Kshs.2,574,816 relating to security projects. During the year under review, the Fund transferred an amount of Kshs.2,160,000 vide cheque number 2712 on 10 January, 2025 to Limuru Sub County Administration Police PMC for the construction of an 8-door toilet, however, physical inspection carried out in the month of October, 2025 revealed that the project had not commenced, eleven months after transfer of funds to the PMC bank account. No explanation was provided for the delay.

In the circumstances, the value for money for the transferred funds totalling Kshs.2,160,000 could not be confirmed.

8. Irregular Implementation of Project

8.1 Thigio Boys High School Kitchen

Physical verification of projects in the month of October, 2025 revealed that the Thigio Boys High School kitchen projects had stalled. The audit revealed that although the school began using the kitchen in January, 2025, the contractor did not complete all the works as indicated below;

- i. Electrical works was not done.
- ii. Plumbing works was not completed.
- iii. The soak pit that was done failed, therefore the school did not have proper waste management system, which is hazardous.
- iv. Plastering works on the widows was not complete.

8.2 Proposed Construction of Laboratory in Gitutha Primary School

The Fund entered into a contract with a contractor for construction of laboratory at Gitutha Primary School at a contract price of Kshs.4,099,950 for a period of ninety days with a start date of 14 July, 2025. Physical verification of the project in the month of October, 2025 revealed that the construction was still on-going despite lapse of contract period and there was no evidence of contract extension.

8.3 Proposed Construction of Two Classroom with Suspended Slabs in Limuru Town Primary School

Physical verification of the project in the month of October, 2025 revealed that the walls had visible cracks and the slab was dump, indicating improper curing or water drainage which was evidence of poor workmanship.

In the circumstances, the propriety and value for money for the expenditure incurred on the projects could not be confirmed.

9. Non-Compliance with the Public Procurement Capacity Building Levy Order of 2023

During the financial year under audit, the Fund and Project Management Committees carried out several procurements, however, Management did not include the mandatory 0.03% Public Procurement Capacity Building Levy as a separate line item in all procurement contracts for goods, works and services, local purchase orders (LPOs) and local service orders (LSOs) issued after 1 September, 2024. Therefore, the levy was not deducted for all contract awards, contrary to the Public Procurement Capacity Building Levy Order, 2023.

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

10. Failure to Constitute a Bursary Committee

The statement of financial performance and as disclosed in Note 14 to the financial statements reflect other grants and other transfers amount of Kshs.57,592,694 which further includes an amount of Kshs.50,811,500 relating to bursaries. However, the following anomalies was observed:

- i. Management did not provide evidence of formation of the Education Bursary, Mock Examinations and Continuous Assessment Tests Committee whose core mandate is vetting of applicants.
- ii. Review of a sample of the application forms revealed that all of the forms had no evidence of vetting by Education Bursary, Mock Examinations and Continuous Assessment Tests Committee.
- iii. Review of sampled application forms revealed missing key details such as reason for rejection in cases of rejection, amount approved and the official stamp.

- iv. The Chairman or the Secretary of the Education Bursary, Mock Examinations and Continuous Assessment Tests Committee did not sign the application form as proof of approval or rejection of the application.

This was contrary to the National Government Constituencies Development Fund Board Circular No NG-CDFB/CEO/BOARD CIRCULARS VOL II (021) dated 18 June, 2020 guidelines which directs that in conformity with Paragraph 7(6) of the NGCDF Regulations 2016, NGCDF Committee in every constituency shall establish a Sub-Committee for effective and efficient administration of education bursary schemes, mock examinations and continuous assessment tests.

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

11. Irregularities in Bursary Disbursements

11.1 Variances Between the Financial Statements and List of Bursary Disbursements

The statement of financial performance and as disclosed in Note 14 to the financial statements reflects other grants and transfers amount of Kshs.57,592,694 which further includes bursary to secondary schools and tertiary institutions totalling Kshs.50,811,500. However, the amount differed with the beneficiary listing amount of Kshs.64,001,500 resulting to an unreconciled variance of Kshs.13,190,000. In addition, disbursement to special schools was not included in the financial statements.

11.2 Students Awarded Bursaries With no Admission Numbers

Review of bursary disbursements data revealed an amount of Kshs.721,000 was awarded to one hundred and fifty (150) students without admission numbers.

11.3 Admission Numbers Assigned to Multiple Students

Review of bursary disbursements data revealed that five hundred and ninety-eight (598) students were awarded bursaries using same admission numbers in the same school amounting to Kshs.2,107,500 for both secondary schools and tertiary schools within the Constituency.

11.4 Duplicate Admission Numbers Issued to Different Schools

Review of bursary disbursements data revealed that eighty-two (82) students were awarded bursaries using similar admission numbers, similar names but paid to different schools totalling Kshs.425,000 for both secondary schools and tertiary schools within the Constituency.

11.5 Missing Year of Study and Gender

Payments totalling Kshs.6,679,500 were made to one thousand three hundred and forty-three (1,343) students for both secondary schools and tertiary schools within the Constituency without including their year of study.

11.6 Issuance of Bursary to Institutions Without Student Name and Institution Name

Three (3) payments totalling Kshs.12,000 were made to three (3) institutions without indicating the student's name while one payment of Kshs.7,500 was paid without the institution name indicated.

In the circumstances, the propriety and value for money for the other grants and transfers expenditure amount of Kshs.57,592,694 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Disaster Recovery Plan

Review of the Fund's ICT environment revealed that there was no IT disaster recovery plan in place as at 30 June, 2025 that would reduce impact on operations in case of outage or disruption to ICT systems. In addition, the Fund may not recover or restore critical infrastructure services and systems which may affect all operations that rely on the ICT systems.

In the circumstances, the security and reliability of the Fund's Management Information System and data could not be confirmed and the Fund is ill-prepared to handle any would be disaster and risks losing critical data.

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

Responsibilities of the Management and the Fund Committee

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

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

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

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

The Fund Committee 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

10 December, 2025

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

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

	Note	2024-2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,441,955
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	110,000
Total revenue		179,551,955
Expenses		
Employee costs	10	4,738,171
Committee expenses	11	6,451,435
Use of Goods and Services	12	6,332,309
Other Government Units Actual expenditure	13	54,151,950
Other Grants and Transfers Actual expenditure	14	57,592,694
Depreciation and amortization expense	15	174,050
Digital Hubs Actual expenditure	16	115,832
Total expenses		129,556,441
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		49,995,513

The Constituency financial statements were approved by the NGCDFC on 28th November 2025 and signed by:

R. Kago
Chairperson
Committee
Name: Rosemary Waceke
Kago

NG-CDF

Wachira Mutuota
National
Accountant

Name: Wachira Mutuota

ICPAK M/No:32050

Edwin Karani Wachira
Fund Account Manager
Name: Edwin Karani Wachira

**CHAIRPERSON
LIMURU NG-CDF
P.O. Box 11-00217
LIMURU**

**THE NATIONAL TREASURY
SUB COUNTY ACCOUNTANT
LIMURU**

**THE FUND ACCOUNTS MANAGER
P.O. BOX 11-00217,
LIMURU
LIMURU CONSTITUENCY**


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

12. Statement of Financial Position as At 30th June, 2025


	Note	2024-2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	165,881,119	132,427,864
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	70,929,211	54,393,897
Prepayments	22	-	-
Total Current Assets		236,810,330	186,821,761
Non-Current Assets			
Property, Plant and Equipment	23	523,950	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		523,950	-
Total Assets (A)		237,334,280	186,821,761
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	499,512	499,512
Lease Liabilities	28	-	-
Gratuity provision	29	517,005	-
Total Current Liabilities		1,016,517	499,512
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		1,016,517	499,512
Net Assets (A-B)		236,317,763	186,322,249
Represented by:			
Revaluation Reserves			
Accumulated Surplus		236,317,763	186,322,249
Total Net Assets		236,317,763	186,322,249

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


The Constituency financial statements were approved by the NGCDFC on 28th November 2025 and signed by:


Chairperson NG-CDF
Committee
Name: Rosemary Waceke
Kago

**CHAIRPERSON
LIMURU NG-CDF
P.O. Box 11-00217
LIMURU**


National Sub-County
Accountant
Name: Wachira Mutuota
ICPAK M/No:32050

THE NATIONAL TREASURY
SUB COUNTY ACCOUNTANT
LIMURU


Fund Account Manager
Name: Edwin Karani Wachira

THE FUND ACCOUNTS MANAGER
P.O. BOX 11-00217,
LIMURU
LIMURU CONSTITUENCY

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

13. Statement of Changes in Net Assets for the period ended June, 2025

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
As at 30th June 2024 (cash basis)	90,375,992	-	90,375,992
Adjustments: (to recognize assets and liabilities)			
Add Assets	96,445,769		96,445,769
Less Liabilities	499,512		499,512
As at July 1, 2024	186,322,249		186,322,249
Surplus/(Deficit) For the Period	49,995,513		49,995,513
Revaluation Gain/Loss	-	-	-
As at 30th June 2025	236,317,763	-	236,317,763

14. Statement of Cash Flows for the period ended June, 2025

	Notes	Period ended 30th June 2025
		Kshs
Cashflows from operating activities		
Receipts		
Transfers from the NGCDF Board		163,016,641
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
Total Receipts		163,016,641
Payments		
Employee costs	10	4,221,166
Committee expenses	11	6,451,435
Use of Goods and Services	12	6,332,309
Other Government Units Certified Works	13	54,151,950
Other Grants and Transfers	14	57,592,694
Digital Hubs Expenses	16	115,832
Total Payments		128,865,386
Net Cash Flows from/ (used in) Operating Activities	30	34,151,255
Cash flows From Investing Activities		
Purchase of PPE	23	698,000
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		698,000
Net increase/(decrease) in cash & Cash equivalents		33,453,255
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		33,453,255
Cash and cash equivalents at Period Start	19	132,427,864
Cash and cash equivalents at Period End	19	165,881,119

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/2025	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers From the NGCDF Board	179,441,955	132,427,864	53,068,819	364,938,638	295,444,505	69,494,132	81%
Grants/donations from other entities	-	-	-	-	-	-	-
Finance income	-	-	-	-	-	-	-
Miscellaneous income		-	-	-		-	-
Totals	179,441,955	132,427,864	53,068,819	364,938,638	295,444,505	69,494,132	81%
Expenses							
Employee costs	5,230,135	2,404,265	883,552	8,517,952	4,221,166	4,296,786	50%
Committee expenses	5,048,000	1,246,134	27,000	6,321,134	6,451,435	(130,301)	102%
Use of Goods and Services	5,706,636	4,534,295	15,000	10,255,931	6,332,309	3,923,622	62%

National Government Constituencies Development Fund (NGCDF)
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Other Government Units Certified Works	54,850,000	86,895,796	38,644,166	180,389,962	54,151,950	126,238,012	30%
Other Grants and Transfers	100,077,184	26,835,614	7,211,845	134,124,643	57,592,694	76,531,948	43%
Digital Hubs Expenses	3,430,000	6,192,247	2,700,000	12,322,247	115,832	12,206,415	1%
Acquisition of assets	700,000	700,000	3,587,256	4,987,256	698,000	4,289,256	14%
Funds Pending Approval**	4,400,000	3,619,514	-	8,019,514	-	8,019,514	0%
Total Expenditure	179,441,955	132,427,864	53,068,819	364,938,638	129,563,386	235,375,252	36%
Surplus for the period							

Explanatory Notes.

The performance below 100% was majorly contributed by funds being disbursed late in the financial year by the National Government

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	235,375,252
Less undisbursed funds receivable from the Board as at period 30th June 2025 2025	69,494,132
Cash and Cash Equivalents at the end of the 30 th June 2025	165,881,119

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 28th November 2025 and signed by:

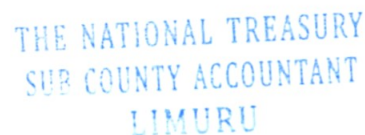
Fund Account Manager

Name: Edwin Karani Wachira



National Sub-County Accountant

Name: Wachira Mutuota



Chairperson NG-CDF Committee

Name: Rosemary Waceke Kago



16. Budget Execution by Sectors and Projects For The Year Ended 30th June 2025

		Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Programme/Sub-programme		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	5,230,135	2,404,265	883,552	8,517,952	4,221,166	4,296,786
1.2	Committee allowances	2,548,000	978,344	27,000	3,553,344	3,496,035	57,309
1.3	Use of goods and services	2,823,382	2,494,927	15,000	5,333,309	2,779,445	2,553,864
	Sub-total	10,601,517	5,877,536	925,552	17,404,605	10,496,646	6,907,959
2.0	Monitoring and evaluation						
2.1	Capacity building	1,623,254	484,854	-	2,108,108	601,293	1,506,815
2.2	Committee allowances	2,500,000	267,790	-	2,767,790	2,955,400	(187,610)
2.3	Use of goods and services	1,260,000	1,554,513	-	2,814,513	1,362,456	1,452,057
	Sub-total	5,383,254	2,307,157	-	7,690,411	4,919,149	2,771,262

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

3.0	Emergency						
	unutilized	9,444,313	8,123,121	1,831,845	19,399,279	276,408	19,122,871
	Sub-total	9,444,313	8,123,121	1,831,845	19,399,279	276,408	19,122,871
4.0	Bursary and Social Security						
4.1	Primary Schools	-	-	-	-	-	-
4.2	Secondary Schools	50,000,000	56,953	-	50,056,953	50,085,500	(28,547)
4.3	Tertiary Institutions	15,622,870	54,100	-	15,676,970	726,000	14,950,970
4.4	special needs	-	-	-	-	-	-
4.5	Education Support Programmes	-	-	-	-	-	-
4.6	Social Security	-	-	-	-	-	-
	Sub-total	65,622,870	111,053	-	65,733,924	50,811,500	14,922,424
5.0	Environment						
5.1	Ngecha Police Post	-	150,000	-	150,000	-	150,000
5.2	Kinyogori Police Post	-	-	130,000	130,000	-	130,000
5.3	Environmental activities	-	3,669	-	3,669	-	3,669
	Sub-total	-	153,669	130,000	283,669	-	283,669
6.0	Primary Schools Projects						
6.1	Bibirioni Primary school	2,500,000	83,403	-	2,583,403	-	2,583,403
6.2	Gatimu Primary school	-	3,495,805	-	3,495,805	2,092	3,493,712
6.3	Gatuura Primary School	-	2,700,799	-	2,700,799	2,196,390	504,409
6.4	Githunguchu Primary School	250,000	1,748,012	-	1,998,012	376,967	1,621,045
6.5	Gitutha Primary School	-	4,571,296	-	4,571,296	-	4,571,296
6.6	Jonathan Maara primary school	-	13,050	7,954,166	7,967,216	3,778,149	4,189,067

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6.7	Kabuku School	Primary	-	1,065,394	-	1,065,394	982,709	82,685
6.8	Kamandura School	Primary	5,600,000	3,550,164	160,000	9,310,164	4,550,131	4,760,033
6.9	Kamandura School	Primary	-	93,927	-	93,927	780	93,147
6.10	Kamirithu school	Primary	-	1,078	1,850,000	1,851,078	1,849,588	1,490
6.11	Kiawanda School	Primary	400,000	1,369,924	160,000	1,929,924	1,099,000	830,924
6.12	Kiawaroga School	Primary	-	4,773	-	4,773	-	4,773
6.13	Kiawaroga School	Primary	-	44,092	-	44,092	-	44,092
6.14	Kiawaroga School	Primary	-	17,843	1,850,000	1,867,843	1,862,506	5,337
6.15	Kinyogori School	Primary	-	538,842	-	538,842	421,640	117,202
6.16	Kiriri Primary School		-	4,435,401	-	4,435,401	314,770	4,120,631
6.17	Limuru Primary school	Mission	-	11,202,802	-	11,202,802	4,094,148	7,108,654
6.18	Limuru Model Primary School	Primary	2,000,000	1,550,457	-	3,550,457	846,867	2,703,590
6.19	Limuru Town school	Primary	-	3,200,305	3,000,000	6,200,305	2,998,868	3,201,437
6.20	Mahinga school	Primary	150,000	1,400,430	2,050,000	3,600,430	1,398,631	2,201,799
6.21	Makutano School	Primary	-	132,945	-	132,945	117,431	15,514
6.22	Manguo School	Primary	2,050,000	(501)	-	2,049,499	-	2,049,499
6.23	Mirithu	Primary	4,400,000	2,223,577	-	6,623,577	-	6,623,577

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	School						
6.24	Murengeti Primary School	2,900,000	1,513,603	-	4,413,603	1,505,926	2,907,677
6.25	Nderu Primary School	-	443,380	-	443,380	121,452	321,928
6.26	Ngarariga Primary School	350,000	223,195	-	573,195	222,210	350,985
6.27	Ngecha Primary School	400,000	794,128	160,000	1,354,128	424,318	929,810
6.28	Nyanjega school	-	775,780	-	775,780	741,249	34,531
6.29	Nyataragi Primary School	-	2,200,621	-	2,200,621	1,517,475	683,146
6.30	Nyoro Primary School	-	6,291,510	-	6,291,510	1,399,495	4,892,015
6.31	Rironi Primary School	-	956,368	-	956,368	854,659	101,709
6.32	Rongai Primary School	400,000	513,448	2,500,000	3,413,448	531,750	2,881,698
6.33	Rwacumari Primary School	-	617	2,500,000	2,500,617	-	2,500,617
6.34	Rwaka Primary School	-	(610)	-	(610)	249	(859)
6.35	Rwaka Primary School	-	122	-	122	-	122
6.36	Rwamburi Primary School	1,350,000	646,166	-	1,996,166	634,491	1,361,675
6.37	St. John Bosco Primary school	-	1,851,724	160,000	2,011,724	-	2,011,724
6.38	St. Paul's Primary School	4,400,000	31,922	-	4,431,922	-	4,431,922
6.39	Tharuni Primary School	1,350,000	331,551	-	1,681,551	315,000	1,366,551
6.40	Thigio Primary School	2,350,000	89,265	-	2,439,265	-	2,439,265
6.41	Tiekunu Primary School	2,350,000	-	-	2,350,000	65	2,349,935
6.42	Tigoni Primary School	-	-	1,450,000	1,450,000	-	1,450,000
6.43	Tutu Primary School	-	239,023	-	239,023	100,000	139,023

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6.44	Umoja Primary School	-	67,802	1,850,000	1,917,802	1,850,577	67,225
6.45	Limuru Town Primary School	-	1,499	-	1,499	-	1,499
	Sub-total	33,200,000	60,414,929	25,644,166	119,257,596	37,109,584	82,148,012
7.0	Secondary Schools Projects						
7.0	Bibirioni Boys High School	-	502,389	5,000,000	5,502,389	-	5,502,389
7.1	Gatuura Secondary School	-	94,839	-	94,839	-	94,839
7.2	Gichuru High School	-	3,818,140	8,000,000	11,818,140	(100)	11,818,240
7.3	Kabuku Secondary School	-	1,659,932	-	1,659,932	8,640	1,651,292
7.4	Kamandura Girls Secondary School	4,000,000	322,325	-	4,322,325	314,871	4,007,454
7.5	Kamirithu Secondary School	-	20,534	-	20,534	-	20,534
7.6	Kinyogori high School	8,250,000	1,790	-	8,251,790	-	8,251,790
7.7	Makutano Secondary School	-	501,378	-	501,378	441,263	60,115
7.8	Makutano Secondary School	-	454	-	454	-	454
7.9	Manguo Secondary School	-	74	-	74	-	74
7.10	Mirithu Secondary School	-	2,050	-	2,050	-	2,050
7.11	Mukoma High School	450,000	15,553	-	465,553	362,089	103,464
7.12	Mukoma High School	-	401	-	401	-	401
7.13	Muna Secondary School	-	476,846	-	476,846	(100)	476,946

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7.14	Ndungu Girls Secondary School	2,000,000	2,756,216	-	4,756,216	2,473,201	2,283,015
7.15	NdunguNjenga Boys High School	-	2,195,611	-	2,195,611	1,738,340	457,271
7.16	Ngarariga Secondary School	-	1,666,528	-	1,666,528	1,291,507	375,021
7.17	Ngenia High School	4,000,000	229,489	-	4,229,489	99,625	4,129,864
7.18	Nguirubi Secondary School	-	1,592	-	1,592	-	1,592
7.19	Nyanjega Secondary School	-	455,027	-	455,027	-	455,027
7.20	Nyanjega Secondary School	-	137,865	-	137,865	-	137,865
7.21	Rironi Secondary School	300,000	545	-	300,545	179,390	121,155
7.22	St. Paul's Secondary School	150,000	1,000,818	-	1,150,818	947,046	203,772
7.23	Thigio Boys Secondary School	-	2,255,578	-	2,255,578	1,812,392	443,186
7.24	Tiekunu Secondary School	-	1,406	-	1,406	-	1,406
7.25	Tigoni Secondary School	-	4,001,800	-	4,001,800	4,000,934	866
7.26	Umoja Secondary school	2,500,000	4,361,689	-	6,861,689	8,760	6,852,929
	Sub-total	21,650,000	26,480,867	13,000,000	61,130,867	13,677,858	47,453,009
8.0	Tertiary institutions Projects (List all the Projects)						
		-	-	-	-	-	-
	Sub-total	-	-	-	-	-	-

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9.0	Security Projects						
9.1	Boma Assistant Chief's Office	500,000	1,604,383	-	2,104,383	330,500	1,773,883
9.2	Ithanji Assistant Chief's Office	320,000	-	-	320,000	-	320,000
9.3	Kabuku Assistant Chief's Office	320,000	-	-	320,000	-	320,000
9.4	Kamirithu Assistant Chief's Office	-	500,105		500,105	-	500,105
9.5	Karambaini Chief's Office	320,000	-	-	320,000	-	320,000
9.6	Karanjee Assistant Chief's Office	600,000	179,798	320,000	1,099,798	330,500	769,298
9.7	Karanjee Chief's Office	5,320,000	-	-	5,320,000	-	5,320,000
9.8	Kentmere Police Post	-	54,123		54,123	-	54,123
9.9	Kinyogori Police Post	-	46,653	-	46,653	-	46,653
9.10	Kiroe Assistant Chief's Office	100,000	24,531	-	124,531	-	124,531
9.11	Limuru NG-CDF account for Gatimu Chief's Office	-	-	320,000	320,000	319,909	92
9.12	Limuru NG-CDF account for Karambaini Assistant Chief's office	320,000	-	320,000	640,000	319,918	320,082
9.13	Limuru NG-CDF account for Kibaa Assistant Chief's office	-	-	320,000	320,000	319,909	92
9.14	Limuru Police Station Headquarters	3,500,000	1,045	-	3,501,045	-	3,501,045
9.15	Limuru Sub County Administration Police (C.I.P.U) Headquarters	1,900,000	2,160,000	2,300,000	6,360,000	-	6,360,000

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Camp									
9.16	Limuru Sub County Headquarters	4,000,000	-	-	-	4,000,000	-	-	4,000,000
9.17	Limuru Sub-County Deputy County Commissioner's Office	600,000	-	-	-	600,000	-	-	600,000
9.18	Limuru Town Chiefs Office	-	250,000	-	-	-	250,000	-	250,000
9.19	Manguo Assistant Chief's Office	-	1,999,550	-	-	-	1,999,550	-	1,999,550
9.20	Manjiri Assistant Chief's Office	-	2	320,000	-	320,002	319,500	502	502
9.21	MbariyaGiathiApPost	-	87,089	-	-	87,089	-	-	87,089
9.22	Mboroti Social Hall and Assistant Chief's Office	-	6,501,793	-	-	6,501,793	-	-	6,501,793
9.23	Muna Police Post	-	-	150,000	-	150,000	-	-	150,000
9.24	Munandaini Police Post	-	230,000	-	-	-	230,000	-	230,000
9.25	Murengeti Assistant Chief's Office	-	35,396	-	-	35,396	-	-	35,396
9.26	Mutarakwa Police Post	-	671,091	-	-	671,091	-	-	671,091
9.27	Nazareth Police Post	-	2,576,000	1,200,000	-	3,776,000	-	-	3,776,000
9.28	Ndeiya Sub-County Deputy Commissioners Office	-	500,000	-	-	500,000	490,595	9,406	9,406
9.29	Ndeiya Sub-County Deputy Commissioner	475,000	-	-	-	-	-	-	475,000
9.30	Ndeiya Sub-County Headquarters ICT Hub	4,500,000	-	-	-	4,500,000	-	-	4,500,000
9.31	Ndiuni Chiefs Office	585,000	-	-	-	585,000	-	-	585,000

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	and Assistant Chief's Office						
9.32	Ndiuni Police Post	210,000	-	-	210,000	-	210,000
9.33	Ngarariga Chief's Office	-	146,931	-	146,931	80,480	66,451
9.34	Ngecha Chief's Office	-	70,955	-	70,955	65,097	5,858
9.35	Rironi AP Line	-	2,928	-	2,928	-	2,928
9.36	Rwamburi Assistant Chief's Office	-	531,546		531,546	-	531,546
9.37	Thigio AP Post	-	70,345		70,345	-	70,345
9.38	Thigio Chief's Office	-	169,268	-	169,268	-	169,268
9.39	Thigio Police Post	-	(1,591)	-	(1,591)	(1,591)	-
9.40	Thing'ati Assistant Chief's Office	920,000	35,831	-	955,831	-	955,831
9.41	Tigoni Assistant Chief's Office	320,000	-	-	320,000	-	320,000
9.42	Tigoni Assistant County Commissioner's	200,000	-	-	200,000	-	200,000
	Sub-total	25,010,000	18,447,771	5,250,000	48,707,771	2,574,816	46,132,955
10.0	Acquisition of assets						
10.1	12.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
10.2	12.2 Purchase of furniture and fittings	-	-		-	-	-
10.3	Limuru NG-CDF Office	-	-	-	-	-	-
10.4	Limuru NG-CDF Office	-	-	-	-	-	-
10.5	Limuru NG-CDF Office	-	-	-	-	-	-
10.6	Limuru NG-CDF Office	700,000	700,000	-	1,400,000	698,000	702,000
10.7	Limuru NG-CDF Office Extension	-	-	3,587,256	3,587,256	-	3,587,256
	Sub-total	700,000	700,000	3,587,256	4,987,256	698,000	4,289,256

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11.0	Others						
11.1	13.1 Limuru ICT Digital Hub	2,000,000	119,249	-	2,119,249	115,832	2,003,417
11.2	Limuru ICT Digital HUB (3%) Recurrent	300,000	-	200,000	500,000	-	500,000
11.3	Limuru National Sub-County Accountant's Office	280,000	200,000	-	480,000	-	480,000
11.4	Limuru Sub-County Headquarters-Cabro	850,000	3,925,812	-	4,775,812	3,928,149	847,663
11.5	Strategic Plan	-	1,602,682	-	1,602,682	1,589,115	13,567
11.6	Rironi Hall	-	1,919	-	1,919	-	1,919
11.7	Manguo Chief's Office ICT Hub	-	-	1,500,000	1,500,000	-	1,500,000
11.8	Manjiri Social Hall ICT Hub	-	-	1,000,000	1,000,000	-	1,000,000
	Sub-total	3,430,000	5,849,662	2,700,000	11,979,662	5,633,096	6,346,565
12.0	Sports						
12.1	Sports	-	300,000	-	300,000	-	300,000
13.1	Limuru NG-CDF Project Management Sports	-	442	-	442	252	190
14.1	Limuru Half Marathon	-	16,835	-	16,835	1,569	15,266
15.1	Limuru Half Marathon	-	25,308	-	25,308	-	25,308
	Sub-total	-	342,585	-	342,585	1,821	340,764
13.0	Funds pending approval**						
	unapproved projects						
13.1	Ngecha Girls Secondary School	2,000,000	1,162,106	-	3,162,106	907,599	2,254,507
13.2	Limuru Technical and Vocational College	2,400,000	2,457,408	-	4,857,408	2,456,909	2,400,499

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13.3	AiA	-	-	-	-	-	-
	Sub-total	4,400,000	3,619,514	-	8,019,514	3,364,508	4,655,006
	Total	179,441,955	132,427,864	53,068,819	364,937,139	129,563,386	235,373,753

17. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Limuru Constituency principal activity is to be a leader in utilizing NG-CDF funds, to transform and change lives.

2. Statement of Compliance and Basis of Preparation

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

The financial statements have been prepared 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.

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3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	<p>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 recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non-Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</p> <p>The Standard requires, for Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>

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

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	<p>contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48: Transfer Expenses</p>	<p>Applicable 1st January 2026 The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p>Applicable 1st January 2026 The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p>Applicable 1st January 2027 The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</p>

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	<ul style="list-style-type: none">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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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 Limuru NG-CDF.

Interest income

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

Rental income

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

b) Budget information

The original budget was approved by Parliament on 30th June 2025 for the period 1st July 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 the entire risks and benefits incidental to ownership of the leased item to the Limuru NG-CDF. 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 Limuru NG-CDF 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 Limuru NG-CDF 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 Limuru NG-CDF. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

e) Intangible assets

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

expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note 17.

b) Financial liabilities

Classification

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

g) Inventories

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

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost

and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Limuru NG-CDF.

h) Provisions

Provisions are recognized when the Limuru NG-CDF 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 Limuru NG-CDF 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 recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises 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 Limuru NG-CDF 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 Limuru NG-CDF 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 Limuru NG-CDF 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.

6. Transfers from the NG-CDF Board

Description	<i>FY2024/2025</i>
	Kshs
NGCDFB Transfers (Allocation for the FY)	179,441,955
Total	179,441,955

7. Transfers from domestic and foreign partners

Description	<i>FY 2024/2025</i>
	Kshs
Grants	-
Total	-

8. Finance income

Description	<i>FY 2024/2025</i>
	Kshs
Interest Income on Bank Deposits	-
Total	-

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9. Miscellaneous income

	<i>FY 2024/2025</i>
	Kshs
Rental Income	-
Income from sale of tenders	110,000
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere (<i>specify</i>)	-
Total	110,000

10. Employees cost

Description	<i>Period ended June 2025</i>
	Kshs
NG-CDFC Basic staff salaries	1,959,044
Personal allowances paid as part of salary	-
House Allowance	484,200
Transport Allowance	244,000
Leave allowance	-
Gratuity to contractual employees	1,625,916
Employer Contributions Compulsory national social security schemes	227,742
Employer Contributions Compulsory Housing levy	85,601
Employer contributions to National Industrial Training Authority	6,150
Other Specify	105,518
Total	4,738,171

11. Committee Expenses

Description	Period ended June 2025
Sitting allowance	Kshs
Sitting allowance	3,496,035
Other Committee expenses	2,955,400
Total	6,451,435

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12. Use of Goods and services

Description	Period ended June 2025
	Kshs
Utilities, supplies and services	168,184
Communication, supplies and services	143,450
Domestic travel and subsistence	150,000
Printing, advertising and information supplies & services	325,000
Office Rent	-
Training expenses	451,293
Hospitality supplies and services	299,998
Insurance costs	-
Specialized materials and services	31,626
Office and general supplies and services	782,380
Fuel, oil & lubricants	700,000
Bank Charges	-
Routine maintenance – vehicles and other transport equipment	93,546
Routine maintenance – other assets	98,701
Strategic plan expenses	1,589,115
Other operating expenses	1,499,017
Total	6,332,309

13. Other Government Units Certified Works

Description	<i>Period ended 30th June 2025</i>
	Kshs
Primary Schools Actual Expenditure	37,109,584
Secondary Schools Actual Expenditure	14,585,457
Tertiary Institutions Actual Expenditure	2,456,909
Total	54,151,950

14. Other Grants and transfers Actual expenditure

Description	<i>Period ended June 2025</i>
	Kshs
Bursary – secondary schools	50,085,500
Bursary – tertiary institutions	726,000
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	2,574,816
Climate change mitigation projects	-
Emergency projects Actual Expenditure	276,408

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Roads projects	-
Others specify	3,929,970
Total	57,592,694

15. Depreciation and Amortization Expenses

Description	<i>FY 2024/2025</i>
	Kshs
Property Plant and Equipment	174,050
Intangible Assets	-
Total	174,050

16. Digital Hubs Expenses

Description	<i>FY 2024/2025</i>
	Kshs
Construction/ renovation/Actual Expenditure	115,832
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (<i>specify</i>)	-
Total	115,832

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17. Gain/loss on Sale of Assets

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

18. Impairment Loss

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

19. Cash and Cash Equivalents

Name Of Bank and Account No.	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Operations account)</i>	114,938,877	90,375,992
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-

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<i>Name of Bank, account No. (Deposit account)</i>	517,005	-
<i>Name of Bank, account No. (PMC's account)</i>	50,425,237	42,051,872
Total	165,881,119	132,427,864

Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

20. Receivables from Exchange Transactions

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

i. Ageing Analysis for Receivables

Description	2024/2025		Opening Statement	
	Kshs		1 st July 2024	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	0	0	0	0
Between 1- 2 years	0	0	0	0
Between 2-3 years	0	0	0	0
Over 3 years	0	0	0	0
Total (a+b)	0	0	0	0

21. Receivables from Non-Exchange Transactions

Description	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Transfers from NGCDFB	70,929,211	53,068,819
Outstanding imprest	-	-
Total	70,929,211	53,068,819

Ageing Analysis for Receivables

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

22. Prepayments

Description	<i>2024/2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Prepaid Rent	0	0
Prepaid Insurance	0	0
Prepaid Electricity Costs	0	0
Other Prepayments	0	0
Total	0	0

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Service concession assets	Total
Depreciation Rate		0	0	20%	12.50%	30.00%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-			-			-	-	-
Additions	-	-	-	-	202,000	496,000	-	-	698,000
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	202,000	496,000	-	-	698,000
Depreciation And Impairment									
Opening bal accumulated depreciation 1st July 2024	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	25,250	148,800	-	-	174,250
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	25,250	148,800	-	-	174,250
Net Book Values									
Opening Bal as at 1st July 2025	-	-	-	-	-	-	-	-	-
As At 30th June, 2025	-	-	-	-	176,750	347,200	-	-	523,950

Valuation

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

23 b) Property, Plant and Equipment at Cost

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

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	496,000	148,800	347,200
Office Equipment, Furniture, And Fittings	202,000	25,250	176,750
Total	698,000	174,050	523,950

23 c) Property, Plant and Equipment at Cost

	Historical cost B/f (Kshs)	Additions during the year	Disposal during the year (Kshs)	Normal annual depreciation charge	Historical cost C/f (Kshs)
Land	-		-	-	-
Buildings	9,997,542		-	-	9,997,542
Transport equipment	3,800,000		-	-	3,800,000
Office Equipment, Furniture and fittings	2,406,540	202,000	-	-	2,608,540
ICT equipment, Software and Other ICT assets	1,350,670	496,000	-	-	1,846,670
Other Machinery and Equipment	582,660				582,660
Total	18,137,412	698,000	-	-	18,835,412

NB: The above assets were not included in the current year financial position since in the prior year financial statements cash basis accounting was used hence the cost of acquisition and disposal of the assets were treated as payments and receipts.

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

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

24. Intangible Assets

Description	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Cost		
Opening balance at the beginning of the Period	-	-
Additions	-	-
Disposal	-	-
At end of the Period	-	-
Additions–internal development	-	-
Disposal	-	-
At end of the Period	-	-
Amortization and impairment		
At beginning of the Period	-	-

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Amortization	-	-	-
At end of the Period	-	-	-
Impairment loss	-	-	-
At end of the Period	-	-	-
NBV	-	-	-

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25. Right-of use assets

Description	<i>Buildings</i>	<i>Motor vehicles</i>	<i>Plant and equipment</i>	<i>Total</i>
	Kshs	Kshs	Kshs	Kshs
Cost				
As At 1 July 2024(Comparative period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025 (Comparative Period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025(Current FY)	-	-	-	-
Accumulated Depreciation				
As At 1 July 2024 (Comparative period)	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2024 (Comparative period))	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2024 (Current FY)	-	-	-	-
Carrying Amount				
As At 30 June 2025	-	-	-	-
As At 30 June 2024. (Comparative Period)	-	-	-	-

26. Trade and Other Payables

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

27. Third-Party deposits

	Period ended June 2025	Opening Statement
		1 st July 2024
	Kshs	Kshs
Retention as at start of the period (A)	499,512	-
Retention held during the period (B)	928,808	499,512
Retention paid during the period (C)	928,808	-
Closing Retention as at period 30th June 2025, D= A+B-C	499,512	499,512

Retentions aging analysis.

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Less than 1 year	0	0	0	0
1-2 years	0	0	0	0
2-3 years	0	0	0	0
Over 3 years	0	0	0	0
Total	0	0	0	0

28. Lease Liabilities

Description	FY 2024/2025	Opening Statement
	Kshs	1 st July 2024
	Kshs	Kshs
Balance at the beginning of the year	0	0
Discount interest on lease liability	0	0
Paid during the year	0	0
At end of the year	0	0

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Gratuity at the beginning of the period (A)	-	-
Gratuity held during the period (B)	1,625,916	-
Gratuity paid during the period (C)	1,108,911	-
Total Gratuity provision as at period 30th June 2025=(A+B-C)	517,005	-

30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	49,995,513
Adjusted for:	
Depreciation	174,050
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	(16,535,314)
Changes in deferred income	-
Changes in Third party deposits	-
Changes in gratuity provision	517,005
Changes in payments received in advance	
Net cash flow from operating activities	34,151,255

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

31. Financial Risk Management

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

i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	70,929,211	70,929,211	-	-
Bank balances	42,051,073	49,944,438	-	-
Total	112,980,284	112,980,284	-	-
As at 30th June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	33,062,257	33,062,257	-	-
Total	33,062,257	33,062,257	-	-

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered

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adequate to cover any potentially irrecoverable amounts. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

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

Description	Less than 1	Between 1-3	Over	Total
	month	months	months	
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	517,005	517,005
Total	-	-	517,005	517,005
As at 30th June 2024	-	-	-	-
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

iii) Market risk

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal

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

a) Foreign currency risk

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

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Current FY

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

Foreign currency sensitivity analysis

Current FY

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

Financial Risk Management

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

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

b) Interest rate risk

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

Management of interest rate risk

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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

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

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

iv) Capital Risk Management

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

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	235,923,764	186,321,450
Capital Reserve	-	-
Total Funds	235,923,764	186,321,450
Total Borrowings	-	-
Less: Cash and Bank Balances	(165,400,320)	(132,427,065)
Net Debt/(Excess Cash And Cash Equivalents)	70,523,444	53,894,385
Gearing	30%	29%

32. Related Party Disclosures

	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	6,451,435	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	161,581,563	-
Total	161,581,563	-

33. Segment Information

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

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34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

Contingent Liabilities

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

35. Capital Commitments

Capital Commitments	FY 2024/2025	<i>Opening Statement</i> <i>1st July 2024</i>
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
Total	-	-

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

38. Currency

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

18. Annexes
Annex 1: Summary of Asset Register

	Historical cost B/f (Kshs)	Additions during the year	Disposal during the year (Kshs)	Normal annual depreciation charge	Historical cost (Kshs) C/f
Land	-		-	-	-
Buildings	9,997,542		-	-	9,997,542
Transport equipment	3,800,000		-	-	3,800,000
Office Equipment, Furniture and fittings	2,406,540	202,000	-	-	2,608,540
ICT equipment, Software and Other ICT assets	1,350,670	496,000	-	-	1,846,670
Other Machinery and Equipment	582,660				582,660
Total	18,137,412	698,000	-	-	18,835,412

NB: The above assets were not included in the current year financial position since in the prior year financial statements cash basis accounting was used hence the cost of acquisition and disposal of the assets were treated as payments and receipts.

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

PMC BANK ACCOUNTS				
	Name	Bank account	opening balance (inclusive of retention)	Account balance as at the date of reporting
	PRIMARY SCH. PROJECTS			
1	KIAWAROGA PRIMARY SCHOOL	EQUITY BANK	17,843	5,337
2	NYANJEGA PRIMARY SCHOOL	EQUITY BANK	235,780	34,531
3	NGARARIGA PRIMARY SCHOOL	EQUITY BANK	73,195	350,985
4	MURENGETI PRIMARY SCHOOL	EQUITY BANK	1,513,603	407,677
5	MIRITHU PRIMARY SCHOOL	EQUITY BANK	23,577	2,223,577
6	LIMURU TOWN PRIMARY SCHOOL	EQUITY BANK	305	201,437
7	LIMURU MODEL PRIMARY SCHOOL	EQUITY BANK	1,550,457	703,590
8	MANGUO PRIMARY SCHOOL	EQUITY BANK	(501)	(501)
9	KIAWANDA PRIMARY SCHOOL	EQUITY BANK	1,369,924	270,924
10	KAMANDURA PRIMARY SCHOOL	EQUITY BANK	164	600,033
11	JONATHAN MAARA PRIMARY SCHOOL	EQUITY BANK	13,050	4,189,067
12	GITUTHA PRIMARY SCHOOL	EQUITY BANK	471,296	4,571,296
13	GITHUNGUCHU PRIMARY SCHOOL	EQUITY BANK	448,012	621,045
14	UMOJA PRIMARY SCHOOL	EQUITY BANK	67,802	67,225
15	TUTU PRIMARY SCHOOL	EQUITY BANK	139,023	139,023
16	THIGIO PRIMARY SCHOOL	EQUITY BANK	89,265	89,265
17	RWAKA PRIMARY SCHOOL	EQUITY BANK	122	122
18	RWACUMARI PRIMARY SCHOOL	EQUITY BANK	617	617
19	RIRONI PRIMARY SCHOOL	EQUITY BANK	16,368	101,709
20	RWAMBURI PRIMARY SCHOOL	FAMILY BANK	1,166	11,675
21	KIRIRI PRIMARY SCHOOL	FAMILY BANK	15,401	4,120,631

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22	GATUURA PRIMARY SCHOOL	FAMILY BANK	2,050,799	504,409
23	ST.PAUL'S PRIMARY SCHOOL	NATIONAL BANK-ST PAUL'S	31,922	31,922
24	NYORO PRIMARY SCHOOL	NATIONAL BANK-ST PAUL'S	4,091,510	4,892,015
25	RONGAI PRIMARY SCHOOL	NATIONAL BANK-ST PAUL'S	13,448	381,698
26	NGECHA PRIMARY SCHOOL	NATIONAL BANK-ST PAUL'S	794,128	769,810
27	MAHINGA PRIMARY SCHOOL	NATIONAL BANK-ST PAUL'S	430	1,799
28	GATIMU PRIMARY SCHOOL	NATIONAL BANK	(4,195)	3,493,712
29	THARUNJI PRIMARY SCHOOL	NATIONAL BANK	11,551	16,551
30	KIWAROGA PRIMARY SCHOOL	NATIONAL BANK	4,773	4,773
31	KAMANDURA PRIMARY SCHOOL	NATIONAL BANK	93,927	93,147
32	NDERU PRIMARY SCHOOL	COOPERATIVE BANK	443,380	321,928
33	BIBIRIONI PRIMARY SCHOOL	COOPERATIVE BANK	83,403	83,403
34	KAMIRITHU PRIMARY SCHOOL	COOPERATIVE BANK	1,078	1,490
35	LIMURU MISSION PRIMARY SCHOOL	COOPERATIVE BANK	2,802	8,654
36	KABUKU PRIMARY SCHOOL	COOPERATIVE BANK	1,065,394	82,685
37	KIWAROGA PRIMARY SCHOOL	COOPERATIVE BANK	44,092	44,092
38	RWAKA PRIMARY SCHOOL	COOPERATIVE BANK	(610)	(859)
39	ST. JOHN BOSCO PRIMARY SCHOOL	KCB BANK	1,724	1,724
40	TIEKUNU PRIMARY SCHOOL	KCB BANK	-	(65)
41	NYATARAGI PRIMARY SCHOOL	KCB BANK	621	683,146
42	KINYOGORI PRIMARY SCHOOL	KCB BANK	158,842	117,202
43	MAKUTANO PRIMARY SCHOOL	KCB BANK	132,945	15,514
	LIMURU TOWN PRIMARY SCHOOL	NATIONAL BANK	1,499	1,499
	TOTAL		15,069,929	30,259,511

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	SECONDARY SCHOOL PROJECTS			
44	NGUIRUBI SECONDARY SCHOOL	EQUITY BANK	1,592	1,592
45	NYANJEGA SECONDARY SCHOOL	EQUITY BANK	455,027	455,027
46	NDUNGU NJENGA BOYS HIGH SCHOOL	EQUITY BANK	2,195,611	457,271
47	NDUNGU GIRLS SECONDARY SCHOOL	EQUITY BANK	2,756,216	283,015
48	MUKOMA HIGH SCHOOL	EQUITY BANK	15,553	103,464
49	MAKUTANO SECONDARY SCHOOL	EQUITY BANK	1,378	60,115
50	KINYOGORI HIGH SCHOOL	EQUITY BANK	1,790	251,790
51	KAMANDURA GIRLS HIGH SCHOOL	EQUITY BANK	322,325	7,454
52	ST PAUL'S SECONDARY SCHOOL	EQUITY BANK	818	53,772
53	RIRONI SECONDARY SCHOOL	EQUITY BANK	545	121,155
54	MUNA SECONDARY SCHOOL	FAMILY BANK	26,846	26,946
55	TIEKUNU SECONDARY SCHOOL	FAMILY BANK	1,406	1,406
56	NGENIA HIGH SCHOOL	FAMILY BANK	229,489	129,864
57	GICHURU HIGH SCHOOL	FAMILY BANK	2,318,140	2,318,240
58	MAKUTANO SECONDARY SCHOOL	COOPERATIVE BANK	454	454
59	KAMIRITHU SECONDARY SCHOOL	COOPERATIVE BANK	20,534	20,534
60	GATUURA SECONDARY SECONDARY	COOPERATIVE BANK	94,839	94,839
61	MIRITHU SECONDARY SCHOOL	COOPERATIVE BANK	2,050	2,050
62	MANGUO SECONDARY SCHOOL	COOPERATIVE BANK	74	74
63	BIBIRIONI BOYS HIGH SCHOOL	COOPERATIVE BANK	502,389	502,389
64	MUKOMA HIGH SCHOOL	COOPERATIVE BANK	401	401
65	TIGONI SECONDARY SCHOOL	COOPERATIVE BANK	4,001,800	866
66	NYANJEGA SECONDARY SCHOOL	NATIONAL BANK	137,865	137,865
67	KABUKU SECONDARY SCHOOL	NATIONAL BANK	1,659,932	1,651,292
68	UMOJA SECONDARY SCHOOL	NATIONAL BANK	261,689	4,352,929
69	THIGIO BOYS SECONDARY SCHOOL	KCB BANK	255,578	443,186

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70	NGECHA GIRLS SECONDARY SCHOOL	KCB BANK	1,162,106	254,507
71	NGARARIGA GIRLS SECONDARY SCHOOL	KCB BANK	1,666,528	375,021
	TOTAL		18,092,973	12,107,516
	TERTIARY INSTITUTION PROJECTS			
72	LIMURU TECHNICAL AND VOCATIONAL COLLEGE	FAMILY BANK	2,457,408	499
				-
	TOTAL		2,457,408	499
	SECURITY PROJECTS			
73	NGARARIGA CHIEFS OFFICE	EQUITY BANK	146,931	66,451
74	MANJIRI ASSISTANT CHIEF'S OFFICE	EQUITY BANK	2	502
75	MANGUO ASSISTANT CHIEF'S OFFICE	EQUITY BANK	1,999,550	1,999,550
76	LIMURU POLICE STATION	EQUITY BANK	1,045	1,045
77	KIROE ASSISTANT CHIEF'S OFFICE	EQUITY BANK	24,531	24,531
78	KINYOGORI POLICE POST	EQUITY BANK	46,653	46,653
79	KENTMERE POLICE POST	EQUITY BANK	54,123	54,123
80	KARANJEE ASSISTANT CHIEF'S OFFICE	EQUITY BANK	179,798	169,298
81	KAMIRITHU ASSISTANT CHIEF'S OFFICE	EQUITY BANK	500,105	500,105
82	BOMA ASSISTANT CHIEF'S OFFICE	EQUITY BANK	34,383	23,883
83	THING'ATI ASSISTANT CHIEF'S OFFICE	EQUITY BANK	35,831	35,831
84	THIGIO CHIEFS OFFICE	EQUITY BANK	169,268	169,268
85	THIGIO AP POST	EQUITY BANK	70,345	70,345
86	MBARI YA GIATHI AP LINE	EQUITY BANK	87,089	87,089
87	MURENGETI ASSISTANT CHIEF'S OFFICE	FAMILY BANK	35,396	35,396
88	LIMURU NG-CDF ACCOUNT FOR KIBAA ASSISTANT CHIEF'S OFFICE	FAMILY BANK	-	92
89	LIMURU NG-CDF ACCOUNT FOR KARAMBAINI ASSISTANT CHIEF'S OFFICE	FAMILY BANK	-	82

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90	LIMURU NGCDF ACCOUNT FOR GATIMU CHIEFS OFFICE FURNITURE	FAMILY BANK	-	92
91	LIMURU TOWN CHIEF'S OFFICE	EQUITY BANK	-	-
92	NGECHA CHIEF'S OFFICE	KCB BANK	70,955	5,858
93	MUTARAKWA POLICE POST	KCB BANK	671,091	671,091
94	RIRONI AP LINE	NATIONAL BANK	2,928	2,928
95	RWAMBURI ASSISTANT CHIEF'S OFFICE	COOPERATIVE BANK	531,546	531,546
96	LIMURU NG-CDF ACCOUNT FOR NDEIYA SUB-COUNTY	FAMILY BANK	-	9,406
97	THIGIO POLICE POST	NATIONAL BANK	(1,591)	-
	TOTAL		4,659,978	4,505,163
	DIGITAL HUBS (ASSET/PROJECT)			
98	LIMURU ICT HUB	EQUITY BANK	119,249	3,417
99	TOTAL		119,249	3,417
100	SPORTS			
101	LIMURU NG-CDF PROJECT MANAGEMENT COMMITTEE SPORTS	FAMILY BANK	442	442
102	LIMURU HALF MARATHON	FAMILY BANK	16,835	15,266
103	LIMURU HALF MARATHON	KCB BANK	25,308	25,308
104	TOTAL		42,585	41,016
105	ENVIRONMENT			
106	ENVIRONMENTAL ACTIVITIES	EQUITY BANK	3,669	3,669
107	TOTAL		3,669	3,669
108	OTHER			
109	STRATEGIC PLAN	EQUITY BANK	1,602,682	13,567
110	LIMURU SUB-COUNTY HEADQUARTERS CABRO	KCB BANK	(70)	847,663
111	LIMURU SUB-COUNTY AP HEADQUARTERS (C.I.P.U)	KCB BANK	-	2,159,748
112	MBOROTI SOCIAL HALL AND ASS. CHIEF'S	EQUITY BANK	1,550	1,550
113	RIRONI HALL	EQUITY BANK	1,919	1,919
114	LIMURU SUB-COUNTY ACCOUNTANT OFFICE	KCB BANK	-	480,000

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	statements could not be confirmed.			
OAG/NRO/N GCDF/LIMUR U/2023/2024 /(10)	<p>2. Unsupported Expenditure on Transfers to Other Government Entities.</p> <p>The statement of receipts and payments reflects an amount of Kshs. 102,253,555 in respect of transfers to other Government units as disclosed in Note 7 to the financial statements. However, expenditure totaling Kshs. 43,900,000 was not supported with payment vouchers.</p> <p>In the circumstances, the accuracy and completeness of transfers to other government units amount of kshs. 102,253,555 could not be confirmed.</p>	Management shall provide supporting vouchers for the expenditure totaling to Kshs 43,900,000.00 to the Audit team	Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting
OAG/NRO/N GCDF/LIMUR U/2023/2024 /(10)	<p>3. Unpresented Cheques</p> <p>The statement of assets and liabilities reflects cash equivalents balance of kshs. 90,375,992. However, review of the bank reconciliation statement as at 30 June, 2024 reflected unpresented cheques amounting to kshs. 19,397,431 constituting of bursary cheques issued between the month of March and June, 2024. Management did not provide information on when the cheques were presented or reserved.</p> <p>In circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs. 90,375,992 could not be confirmed.</p>	Management shall provide information on when cheques were presented or reserved.	Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting
OAG/NRO/N GCDF/LIMUR U/2023/2024 /(10)	<p>4. Unsupported Project management Committee Account Balances</p> <p>Note 19.4 and Annex 5 to the financial statements</p>	Bank statements and Bank confirmation certificates shall be	Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting

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	reflects Project Management Committee (PMC) account balances totaling to Kshs. 33,062,257 as at 30 June,2024. However, the funds were not supported with cashbooks, bank confirmation certificates and bank reconciliation statements. Further, the funds for the completed projects were not returned to the Constituency account. In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs. 90,375,992 could not be confirmed.	provided to confirm the Project Management Committee (PMC) account balances totaling to Kshs. 33,062,257		
OAG/NRO/NGCDF/LIMUR U/2023/2024/(10)	5. Inaccurate Summary Statement of Appropriation The summary statement of appropriation reflects actual revenue amount of Kshs. 291,314,053 while the statement of receipts and payments reflects revenue totaling kshs. 259,425,402 resulting to an unreconciled variance of kshs. 31,888,651 In the circumstances, the accuracy of the summary statement of appropriation could not be confirmed.	Management wishes to confirm that Kshs 31,888,651.00 is the opening cashbook balance at the beginning of the financial year.	Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting
OAG/NRO/NGCDF/LIMUR U/2023/2024/(10)	6. Unsupported Payments The statement of receipts and payments reflects an amount of Kshs. 5,165,360 in respect of use and goods and services. Included in this amount is Kshs. 3,528,031 paid to various contractors whose procurement records were not provided for audit. In the circumstances, the accuracy and existence of use of goods and services expenditure totaling of Kshs. 5,165,360 could not be confirmed.	Management shall avail procurement records amounting to Kshs 3,528,031.00 to the audit team	Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting
OAG/NRO/NGCDF/LIMUR U/2023/2024/(10)	Emergency expenditure	Management shall	Not resolved	Prior/During

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<p>GCDF/LIMUR U/2023/2024 / (10)</p>	<p>Non Compliance with the reporting requirements for Emergency Expenditures The statement of receipts and payments reflects other grants and transfers amount of Kshs. 75,877,260 which includes emergency projects amount of Kshs. 5,642,133 as disclosed in Note 8 to the financial statements. Analysis of the payment schedules presented for audit revealed that the Fund carried out four (4) emergency projects during the year under review. However, none of the projects were reported to the board within the stipulated timeline contrary to Regulatory 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which requires the utilization of the emergency reserve to 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.</p>	<p>provide copies of letters notifying the Fund to the Audit team</p>		<p>Decentralised Funds Accounts Committee Sitting</p>
<p>OAG/NRO/N GCDF/LIMUR U/2023/2024 / (10)</p>	<p>Unsupported Emergency Fund Expenditures Review of payment voucher number 16 revealed payment of Kshs. 2,450,000 to Nderu Primary School for the proposed construction of twelve (12) door exhaustible modern toilets. Analysis of the supporting documents revealed that the fund approved the project through Minute No.6 of the committee meeting held on 14 June,2023. The minute noted that members had observed during the monitoring and evaluation exercise that the existing toilets were sinking and needed urgent attention. However, the monitoring and</p>	<p>Management shall provide;</p> <ul style="list-style-type: none"> • Payment vouchers • Opening and evaluation minutes • Appointment letters of opening 	<p>Not resolved</p>	<p>Prior/During Decentralised Funds Accounts Committee Sitting</p>

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	<p>evaluation report was not presented for audit. Further, the fund paid a company an amount of kshs. 154,080 which was not supported. It was therefore not possible to confirm the payment under emergency expenditure schedules. In addition, the fund paid St Mary's Girls Thigio Kshs. 780,000 for supply of two hundred and fifty (250) mattresses. However, the following anomalies were identified:</p> <ol style="list-style-type: none"> i. The schedules reported that St Mary's Girls Thigio was paid Kshs. 780,000 through payment voucher number 16. However, the reported payment voucher number 16 was not presented for audit review to support the expenditure. ii. The opening and evaluation process was conducted by the same members of staff. This was contrary to Section 78 (1) of the Public Procurement and Asset Disposal Act, 2015 which requires an Accounting Officer of a procuring entity to appoint a tender opening committee specifically for the procurement. iii. Appointment letter to the opening and evaluation committee and appointment letters to the inspection committee were not provided for audit. iv. There were no regret letters presented for audit. v. St Mary's Girls Secondary School had requested for two hundred and forty (240) mattresses but the committee incurred an irregular over 	<p>and evaluation committee inclusive of inspection committee.</p> <ul style="list-style-type: none"> • Regret letters for all unsuccessful bidders 		
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	expenditure by supplying two hundred and fifty (250) mattresses.			
OAG/NRO/NGCDF/LIMURU/2023/2024/(10)	<p>2. Irregular Award of Bursaries Duplicate Bursary Awards. 2.1 Analysis of the payment schedules for bursary fund revealed that the committee awarded three hundred and ten(310) duplicate to both secondary schools, colleges and tertiary institutions students totaling Kshs. 1,093,000</p>	Management kindly requests for payment details of the 310 students	Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting
	<p>2.2 Non Adherence to Bursary Award Requirements The statement of receipts and payments reflects other grants and transfers amount of Kshs.75, 877,260 which, as disclosed in Note 8 to the financial statements includes Kshs. 65,857,800 which was disbursed to tertiary and secondary school students as bursary. Audit review of the process of awarding the bursary revealed the following. i. despite the Fund having a sub committee for bursary vetting and allocation, some of the bursary forms from the applicants were not signed by the sub committee members and recommendation for award was not indicated. ii. The fund had no specific bursary identification criteria for vetting bursary applicants. This was contrary to regulation 21(3) of the National Government Constituencies Development Fund Regulations, 2016 which requires a Constituency Committee to vet all persons proposed to receive</p>	Management has ensured that all bursary forms are duly signed by the Bursary Sub-Committee and henceforth the same shall be applied/enforced. The Sub-Committee vetting criteria is informed by the NG-CDF Board circular REF: NG-CDFB/CEO/BOARD CIRCULARS VOL II (021) on administration of the Bursary	Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting

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	support in accordance with guidelines issued by the Board. In circumstances, management was in breach of the law.	scheme.		
OAG/NRO/NGCDF/LIMUR U/2023/2024/(10)	<p>2.3 Lack of Admission Numbers for Bursary Beneficiaries</p> <p>Review of disbursement schedules for bursaries presented for audit revealed that two hundred and thirty three (233) beneficiaries of a total of Kshs. 1,090,000 did not have admission number, and it was therefore not possible to confirm the authenticity of the beneficiaries. In the circumstances, management was in breach of the law.</p>	A majority of these beneficiaries are from one student who at the time of Bursary application had not been issued with Admission numbers from their respective schools.	Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting
OAG/NRO/NGCDF/LIMUR U/2023/2024/(10)	<p>1. Irregular Payments of Committee Allowances</p> <p>The statement of receipts and payments reflects an amount of Kshs. 9,115,950 in respect of committee expenses as disclosed in Note 5 to the financial statements. Included in this amount is Kshs. 60,000 in respect of surrender of imprest for opening, evaluation, inspection and acceptance of tenders for emergency delivery of two hundred and fifty (250) mattresses to St Mary's Girls Thigio. However, the following anomalies were observed:</p> <ul style="list-style-type: none"> i. The criteria, rate and method used to determine the allowances paid to the five committee members was not explained. ii. The Funds Account manager received a stipend 	Management shall provide necessary documentation to the audit team	Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting

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	<p>allowance of kshs. 17,000 despite being an employee of the fund, which disqualified him from receiving such allowances.</p> <p>iii. Management incurred expenditure of Kshs. 44,000 as allowances for constituency Oversight Committee held on 27th September, 2023 at Limuru Golf Club. However, the basis for this expenditure and its allocation among the committee members was not explained.</p> <p>iv. Management incurred an expenditure of Kshs. 210,650 as per diem allowance and hotel transfers on three (3) staff. However, surrender of the same was not supported with travel documents to indicate evidence of travel.</p> <p>In the circumstances, management was in breach of the law.</p>			
<p>OAG/NRO/N GCDF/LIMUR U/2023/2024 /(10)</p>	<p>2. Award of Tender to Non –Responsive Bidders</p> <p>The statement of receipts and payments reflects an amount of Kshs. 5,165,360 in respect of use of good and services which as analysed in Note 6 to the financial statements includes an amount of Kshs. 1,183,370 in respect of office and general supplies and services. This amount comprises of Kshs. 238,240 paid to a supply of general office supplies. However, analysis of the payment voucher and the evaluation report revealed the following:</p> <p>i. Management awarded a tender at contract sum</p>	<p>Management shall provide the copies of appointment of adhoc evaluation committee and professional opinion.</p>	<p>Not resolved</p>	<p>Prior/During Decentralised Funds Accounts Committee Sitting</p>

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	<p>of Kshs. 238,240. However, a search on the KRA website revealed that tax compliance certificates Number KRA50N9378492023 of the supplier was invalid. Therefore, the supplier did not meet the mandatory requirement of providing a valid KRA Tax Compliance Certificate, rendering the bidder non – responsive.</p> <p>ii. The evaluation report was conducted on 14 June, 2023, however, the attached Tax Compliance Certificate had expired on 12 June, 2023.</p> <p>iii. There was no evidence of letters of appointment of Ad hoc Evaluation Committee.</p> <p>iv. There was no evidence of professional opinion issued. This was contrary to Section 84(1) of the Public Procurement and Asset Disposal Act, 2015 which requires the head of procurement function of a procuring entity to, alongside the report to the evaluation committee as secretariat comments, review the tender evaluation report and provide a signed professional opinion to the Accounting Officer on the procurement or asset disposal proceedings.</p> <p>In the circumstances, management was in breach of the law.</p>			
OAG/NRO/NGCDF/LIMUR U/2023/2024 /10)	<p>3. Assets Tagging</p> <p>Physical verification of assets in the month of November, 2024 revealed that some of the fund's</p>	Management has ensured that all untagged assets are fully tagged.	Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting

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	<p>assets lacked asset tags, contrary to regulation 139 of the Public Finance Management (National Government) Regulations, 2015, which requires the Accounting Officer of a National Government entity to take full responsibility and ensure that proper control systems exist for assets. The omission increases the risk of theft or loss particularly when the assets are used outside the office, as their movement and condition may not be effectively monitored or tracked.</p> <p>In the circumstances, management was in breach of the law.</p>			
<p>OAG/NRO/NGCDF/LIMURU/2023/2024/(10)</p>	<p>4. Non operationalization of the ICT Hub</p> <p>The statement of receipts and payments reflects an amount of kshs. 5,439,256 in respect of other payments which, as disclosed in Note 10 includes an amount of kshs. 3,439,256 in respect of ICT Hub. Physical verification of the ICT Hub revealed that the Hub lay idle and had not been operationalized since completion of its construction. Further, management explained that it had not yet installed the computers due to security concerns. The Hub lacked a security guard and was therefore prone to theft and vandalism. In the circumstances, value for money for the expenditure already incurred in the project could not be confirmed.</p>	<p>Management wishes to point out that the ICT Hub is operational and has admitted several cohorts for training purposes. The Hub lacked security personnel due to budgetary constraints. However, Limuru NG-CDF office is pursuing the installation of security personnel in the financial year 2025/2026 since a budgetary</p>	<p>Not resolved</p>	<p>Prior/During Decentralised Funds Accounts Committee Sitting</p>

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		allocation has been set aside to cater for the same.		
OAG/NRO/NGCDF/LIMURU/2023/2024/(10)	<p>5. Irregularities in the Procurement of Consultancy Services for Development of a strategic plan.</p> <p>The statement of receipts and payments reflects other payments amounting kshs. 5,439,256. Included in the amount is Strategic Plan expenditure of Kshs. 2,000,000 Examination of payment voucher number 110 revealed that a company was contracted to develop a strategic plan for the fund under quotation number LMR/NG-CDF/T/SP/2023/2024-2027/2028. However, review of the procurement records revealed that there were no regret letters issued to the non-responsive bidders as required by the law. Further, there were no appointment letters to the opening and evaluation committee members, contrary to Regulation 28(1) of the public procurement and Asset Regulations, 2020 which requires an ad hoc evaluation committee to be established for each procurement for the purposes of carrying out the technical and financial evaluation of the tenders or proposals. In addition, the strategic plan document was yet to be completed and delivered to the fund despite expiry of the completion period. In the circumstances, management was in breach of the law.</p>	<p>Management wishes to point out that the strategic plan was completed. Procurement records ie. Regret letters and appointment letters of the opening and evaluation committee shall be availed to the audit team.</p>	Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting

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<p>OAG/NRO/NGCDF/LIMUR U/2023/2024/(10)</p>	<p>6. Irregularities in Human Resource</p> <p>8.1 lack of Staff Establishment</p> <p>Review of fund’s compensation indicating the required number of staff and positions required to be filled. Therefore, it was not possible to confirm whether the fund is optimally staffed.</p>	<p>Management wishes to confirm that any vacant staff positions are filled and the fund is optimally staffed</p>	<p>Not resolved</p>	<p>Prior/During Decentralised Funds Accounts Committee Sitting</p>
	<p>Non –compliance with minimum requirements of employee ethnic composition</p> <p>Review of records for the fund indicated that the dominant ethnic community employed by the entity constituted six(6) staff or 100% of the total number of staff. Therefore, the dominant ethnic community in the fund comprises one tribe. This contravenes the provisions in section 7(1) and (2) of the National Cohesion and Integration Act,2008 which requires that no public establishment shall have more than one third of its staff from the same ethnic community. In the circumstances, management was in breach of the law.</p>	<p>Management wishes to confirm that the recruitment of staff was done with inclusivity and a percentage of the applicants were from different ethnic communities. The recruitment or choice of staff was done on merit also putting into consideration distribution of ward equality. However, Limuru NG-CDF will endeavour to comply with minimum</p>	<p>Not resolved</p>	<p>Prior/During Decentralised Funds Accounts Committee Sitting</p>

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		requirement in ethnic composition for any of its future recruitments.		
OAG/NRO/NGCDF/LIMURU/2023/2024/(10)	<p>7. Irregularities in implementation and procurement of projects.</p> <p>The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other Government units amount of Kshs. 102,253,555 which includes transfers to primary and secondary schools of kshs. 79,097,250 and kshs. 20,529,740 respectively. However, review of documents supporting the expenditure revealed the following anomalies.</p>		Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting
	<p>9.1 kamandura Primary School</p> <p>The fund transferred a total of kshs. 5,000,000 vide cheque number 012063 in respect of conversion of existing four classrooms into mega kitchen to serve the surrounding public primary schools at a total cost of kshs 9,750,000. Documents provided for verification indicated that the fund's committee utilized the labour based procurement method for implementation of the project where the PMC purchased materials while the construction work was done by hired laborers who are managed by a foreman and paid by the PMC on production of muster rolls. Review of the muster rolls against withdrawal for the payments from the bank revealed that a total of kshs. 1,016,370 was withdrawn against total muster roll</p>	Management shall provide all the relevant documentation required as pertains the project to the audit team	Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting

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	<p>amounting to kshs. 903,670 resulting in an unaccounted for expenditure of kshs. 112,700. Further, it was established that the building materials were supplied by two (2) companies. However, procurement records which include evaluation reports, notifications of awards and contracts for the two (2) companies were not provided for review. There was also no contract entered into between the foremen and the PMC. The bill of quantities amount included kshs. 300,000 for contingencies and kshs. 240,000 for project management. However, the amounts were not accounted for. There was also no certificates of completion despite management indicating that the project was completed and put to use.</p>			
<p>OAG/NRO/NGCDF/LIMURU/2023/2024/(10)</p>	<p>9.2 Payment for work not done- Ndungu Girls Secondary School The fund disbursed kshs. 2,500,000 to Ndungu Girls Secondary School for construction of an administration block. The disbursement was done vide cheque number 02329 dated 27 June, 2024. Physical verification carried out in the month of November, 2024 revealed that the project had just started with the foundation works ongoing. Further, review of the project's drawing indicated that the project was expected to have two(2) toilets inside the Principal's office. However, the foundation works did not have a provision of the toilets. In addition, although the clerk of works explained that the toilets were designed to be connected to the existing pit latrine, this was not possible as the latrines were located at raised area.</p>	<p>Management through the assistance of the Clerk of works made changes to the drawings to accommodate one toilet for the Principal. The toilet will be connected instead to a soakpit and septic tank to be constructed adjacent to the toilet. At the time of</p>	<p>Not resolved</p>	<p>Prior/During Decentralised Funds Accounts Committee Sitting</p>

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	<p>The design was however not changed. Further, the PMC Bank balances at Annex 5 disclosed that one bank account had a balance of kshs. 256,216 an indication that an amount of Kshs. 2,243,784 had been incurred while the project was at its initial stages and was not unaccounted for. This was contrary to Regulation 11(1)(j) of the National Government Constituencies Development Fund Regulations, 2016 which directs that the functions of a constituency committee are to ensure that all projects receive adequate funding and are completed within three years.</p>	<p>preparation of PMC Bank Balances (Annex 5) the funds for the construction had not been transferred to the PMC account.</p>		
<p>OAG/NRO/N GCDF/LIMUR U/2023/2024 /(10)</p>	<p>9.3 Payment for Work not done- Nyataragi Primary School The fund disbursed a total of Kshs. 4,000,000 vide cheque number 12187 dated 18 September, 2023 to the PMC for construction of a 40 capacity laboratory Physical verification at the school in the month of November, 2024 indicated that the works had not commenced as the contractor was not on site. Further, the PMC Bank account number 12104332021 had a balance of kshs. 621, an indication that the money had already been spent. No explanation was provided for the anomaly.</p>	<p>Management confirms that it is indeed true Kshs 4,000,000.00 was disbursed on September 2023. However, the funds did not hit the PMC account since the account was dormant. The funds reverted back to the Main operational account. The Funds were later deposited in the PMC account on 26th August 2025.</p>	<p>Not resolved</p>	<p>Prior/During Decentralised Funds Accounts Committee Sitting</p>
<p>OAG/NRO/N</p>	<p>9.4 Unimplemented Projects</p>	<p>Management</p>	<p>Not resolved</p>	<p>Prior/During</p>

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GCDF/LIMUR U/2023/2024 / (10)	Review of the Project Management Committees bank account balances as disclosed in Annex 5 to the financial statements reflects projects with disbursements totaling Kshs. 33,062,257. The balance included six(6) projects with a total disbursement of Kshs. 13,931,271 in the year under review that were not implemented, five (5) of which started in the financial year 2022/2023. A project in Nyoro Primary School with an amount of Kshs. 4,000,000 disbursed in September,2023 for construction of 40 capacity laboratory had not commenced in the month of November,2024. This was contrary to Regulation 11(1) (j) of the National Government Constituencies Development Fund Regulations, 2016 which directs that the functions of a Constituency Committee are to ensure that all projects receive adequate funding and are completed within three (3) years.	confirms that the project took time to start. The School had another project which was construction of an administration and wanted the two projects combined to a storeyed building. This further delayed implementation due to the changes in project design. However, at the time of submission of this financial statement the project was complete.		Decentralised Funds Accounts Committee Sitting
OAG/NRO/N GCDF/LIMUR U/2023/2024 / (10)	<p>9.5 Partially Implemented Project – Murengeti Primary School</p> <p>The school benefitted from a disbursement of Kshs. 4,000,000 which was paid vide cheque number 12188 dated 18 September, 2023. The disbursement was for construction of a 40 capacity laboratory. Physical verification carried out in the month of November, 2024 indicated that, whereas</p>		Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting

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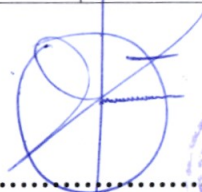
	<p>the laboratory was about 75% complete, some works which were provided for in the Bill of Quantities had not been done as indicated below.</p> <ul style="list-style-type: none"> i. One (1) double door with a value of kshs. 39,200 was not done. ii. Two (2) flash doors were not complete. iii. Window ceil precast with a value of Kshs. 15,000 was not done. iv. Four (4) windows of sizes 1700mm x 1500mm at a value of kshs. 66,300 was not installed. v. Gas cylinder of kshs. 15,000 was not installed. vi. Gutters with a value of Kshs.46,000 was not constructed. vii. External wall finish painting with a value of Kshs. 93,000 not done. iii. Internal painting of Kshs. 43,000 not done. <p>Management did not provide the PMC bank account to establish the actual bank balance. It was therefore not possible to ascertain whether there was sufficient bank balance to cover the remaining works. Further, contingent provision and project management amounts totaling kshs. 100,000 and kshs 120,000 respectively were not accounted for. In circumstances, the propriety of the expenditure on the projects could not be confirmed and management was in breach of law.</p>			
OAG/NRO/NGCDF/LIMUR U/2023/2024 /(10)	<p>8. Failure to Open a Deposit Account</p> <p>Review of the records for transfer of funds to primary and secondary schools indicated that</p>	Management officially opened the Deposit account in March	Not resolved	Prior/During Decentralised Funds Accounts Committee Sitting

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	<p>management disbursed a total of Kshs. 79,097,250 for various projects during the year under review. Included in the amount is kshs. 20,529,740 disbursed to primary and secondary school for various projects. However, review of the supporting documents revealed that management did not withhold 10% retention for project payment made to cover for defects which may arise within six(6) months upon completion of the projects and before final settlement of the contracts or works accounts.</p> <p>Further, management did not maintain a deposit account for depositing retention money and any other withholding monies such as withholding value added tax. This was contrary to Section 12(1A) of the National Government Constituencies Development Fund Act, (Amendment) 2022 which requires each constituency to open one deposit bank account for holding third party monies.</p> <p>In the circumstances, management was in breach of the law.</p>	2025.		
<p>OAG/NRO/N GCDF/LIMUR U/2023/2024 /(10)</p>	<p>9. Non- compliance with the Public Sector Accounting Standards Board(IPSASB)</p> <p>Review of the financial statements against the template prescribed by the Public Sector Accounting Standards Board revealed the following areas of non-compliance</p> <ul style="list-style-type: none"> i. The page numbering of notes to the financial statements was inconsistent. ii. Fiduciary management statement at page V 	<p>Management will make amendments to the financial statements to accommodate the changes.</p>	<p>Not resolved</p>	<p>Prior/During Decentralised Funds Accounts Committee Sitting</p>

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	<p>indicates 20xx instead of 2024.</p> <p>iii. Note 19.2 reflects staff payables amount of kshs. 942,716 which is not reflected in the statement of assets and liabilities.</p> <p>In the circumstances, management was in breach of the Public Sector Accounting Standards Board reporting requirements.</p>			
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Name: Edwin Karani Wachira
Fund Account Manager.

