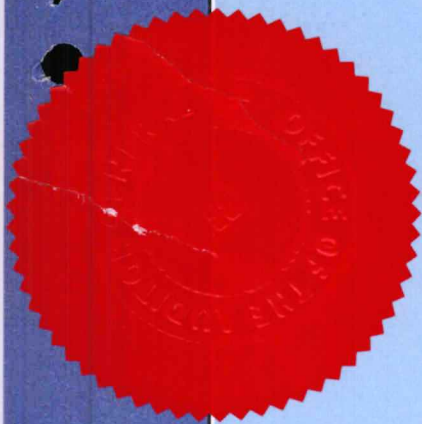
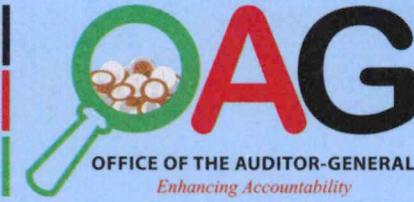
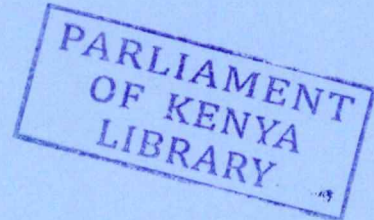


REPUBLIC OF KENYA



REPORT




OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND - MAARA
CONSTITUENCY**

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

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 26 NOV 2025	DAY: WEDNESDAY
TABLED BY:	DEPUTY MAJORITY WHIP
CLERK AT THE TABLE:	FINLAY





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MAARA 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)

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Maara 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	Anthony Muchangi Kariuki
2.	National Sub-County Accountant	Murungi I Francis
3.	Chairman NGCDFC	Phillippine Kathure
4.	Member NGCDFC	Bosco Muriungi Mugo
5.	Member NG CDFC	Jasper Kiambi

(c) Fiduciary Oversight Arrangements

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

Maara NGCDF office building
Kieganguru Kiraro road
CHOGORIAKENYA.

(e) NGCDF Maara Constituency Contacts

P.O. Box 301
E-mail: cdfmaara@ngcdf.go.ke
Website: maara@ngcdf.go.ke

(f) NGCDF Maara Constituency Bankers

1. Family Bank A/C NO 054000005611.(Operations Account).
Chuka Branch
P.O. Box Chuka
2. Family Bank A/C NO 054000016057. (Deposit account).
Chuka Branch
P.o. Box Chuka
3. Family Bank A/c No. As per annex 2(PMC Accounts)
Chuka branch
P.o Box Chuka

(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


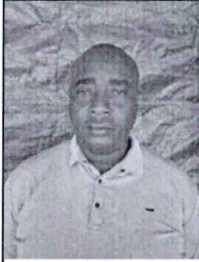
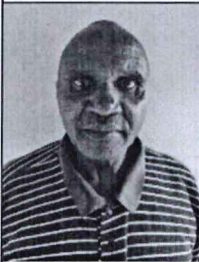

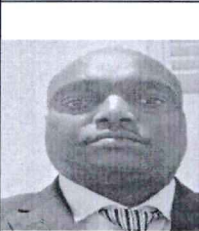
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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

3. NGCDF Committee

Name	Details
 PHILLIPPINE KATHURE MICHOKO CHAIRPERSON	Date Of Birth 22/12/1987 Academic Qualifications Diploma in community development and social work Bachelor of social work and administration Work Experience Community health services volunteer Tharaka nithi county for 6 yrs. Mount Kenya trust - reproductive health _5yrs Chair NGCDF _ 2 1/2 yrs
 BOSCOW MUGO MURIUNGI MEMBER	Date Of Birth 24/09/1991 Academic Qualifications Diploma in community development and social work Work Experience 2018 to Date NGCDFC Secretary
 PATRICK MUTEMBEI MEMBER	Date Of Birth 20/10/1992 Academic Qualifications KSCCE certificate Work Experience Maara NGCDFC committee member representing PWD.
 EMIS MUKWANJERU KAARI MEMBER	Date Of Birth 27/08/1983 Academic Qualifications Diploma in Community development Work Experience Eight years' experience working with Maara National Constituency Development Fund (NGCDF) office.

**National Government Constituencies Development Fund (NGCDF)
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	<p>Date Of Birth 14/6/2001 Academic Qualifications Accounting technician diploma Work Experience Accounting intern at Karumo technical training institute Cashier at whispers supermarket</p>
	<p>Date Of Birth 12/09/1983 Academic Qualifications Work Experience Maara NGCDFC committee member</p>
	<p>Date Of Birth 1956 Academic Qualifications O Levels Work Experience Maara NGCDFC committee member</p>
	<p>Date Of Birth 12/10/1978 Academic Qualifications Diploma in a community Dev and social work Work Experience Maara NGCDFC committee member</p>
	<p>Date of birth 1975 Academic qualifications Bachelor of commerce accounting, MBA Finance(pursuing), CPA(K) Work experience 2002-2003- factory accountant KTDA 2005-2007- Ministry of health- hospital accountant 2007- to date- ngcdf-Board- Fund Account Mnager</p>

Catherine Kanyua Ndiga exited at the end of the NGCDFC tenure.

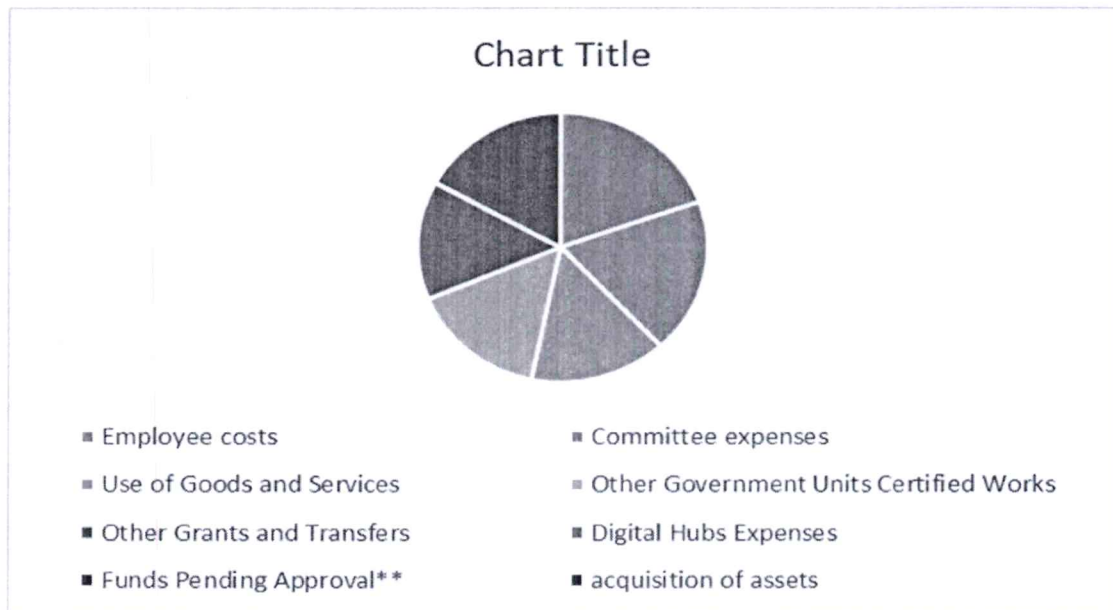
4. NG-CDFC Chairman's Report



Phillippine Kathure, Chairperson, Maara NG-CDF

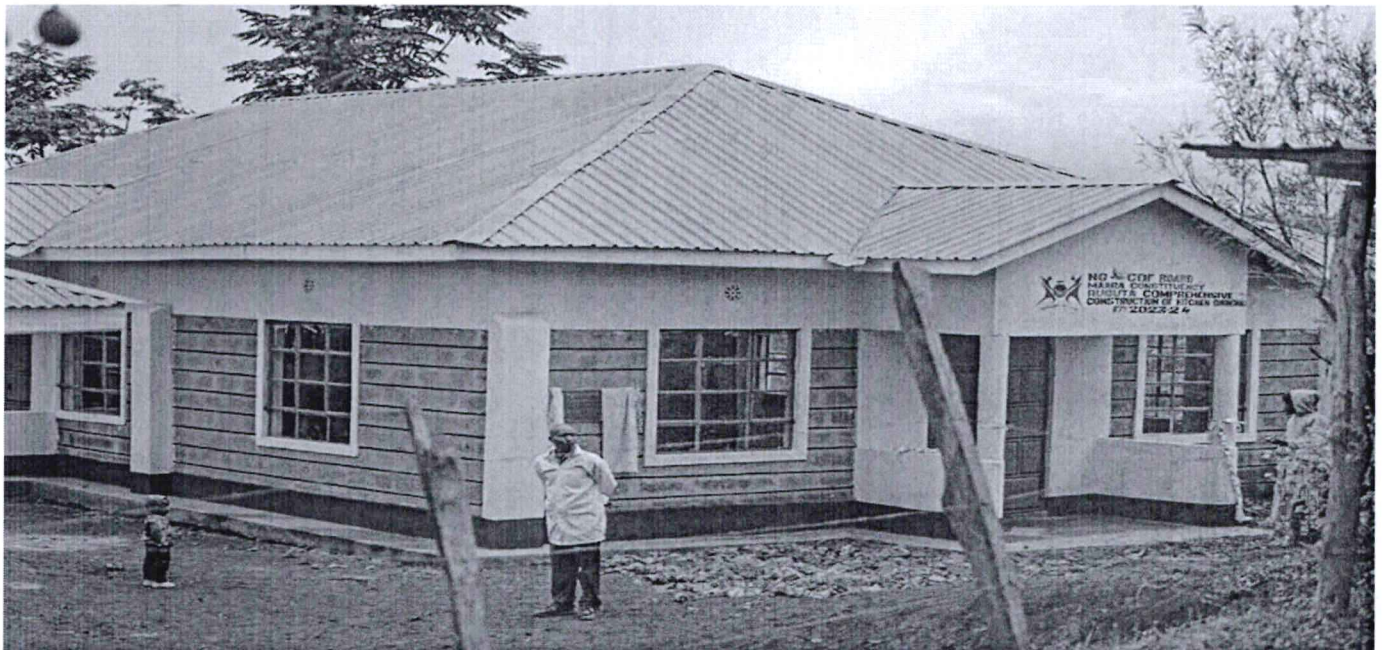
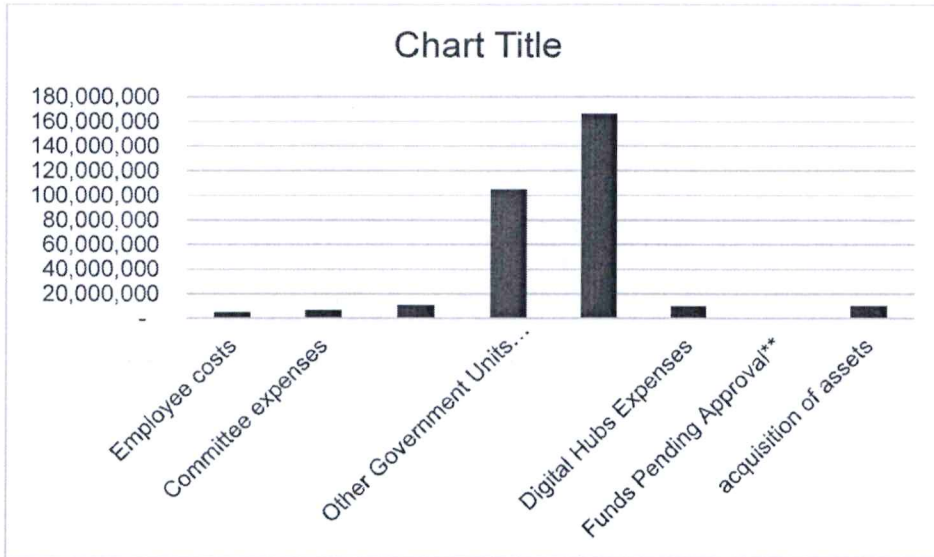
During the financial year Maara NG-CDF utilised Kshs 181,939,409 out of kshs 314,903,401 available for utilisation representing 58% absorption rate. This comprised compensation of employees at 74%, use of goods and services 61.%, transfer to other government units 62%, other grants and transfers 57%, acquisition of assets 65% and committee expenses at 74% .

Graph 1- shows comparison in utilisation among various expenditure item in Percentage



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Graph 2 Shows utilisation in kshs



Ruguta primary Dinning and kitchen

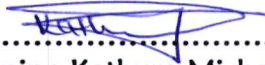
Key Achievements

The constituency has greatly benefited from NG-CDF notably in the sectors of Education where more than eight thousand students benefited from award of bursary .

Challenges and way forward

During implementation of the projects, the constituency has encountered numerous challenges including: lack of proper planning by project management committees as delay in funds disbursement from the NGCDF Board.

To address these challenges, we recommend that: more funds be set aside for monitoring and evaluation to enable NG-CDFC train project management committees on project planning, the NG-CDF Board ensures the employment of procurement officers and works officers at least at county levels and timely disbursement of funds



.....
Phillippine Kathure Michoko
Chairman NGCDF Committee

Statement Of Performance Against Predetermined Objectives for FY2024/2025

Introduction

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

The key development objectives of the NGCDF Maara Constituency 2022-2027 plan are to:

- a) To improve access, affordability and availability of quality education
- b) To harness youth talent and empower them
- c) To improve preparatory and response mechanisms in the constituency
- d) To promote environmental sustainability in the constituency
- e) To improve security preparedness and service delivery in the constituency
- f) To strengthen performance management
- g) To promote strengthen the NGCDF office to deliver its mandate

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 - we increased number of classrooms by two, dormitories/laboratories by by one, administration blocks by three and renovated classrooms in one school in following schools/institutions: giatare primary, chogoria complex, muraga primary, ruguta primary,

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				giampampo secondary and kiraro day -Bursary beneficiaries at all levels were over 8000
Security	To enhance security	Reduced incidences of insecurity	Number of physical infrastructure done	In FY 2023/24 Maara NG-CDF purchased furniture for muthambi and mwimbi ACC halls and phase one of maara law court
Climate change mitigation activities	Promote environmental sustainability	Increased forest cover	Number of trees planted	In FY 2023/24 Maara NG-CDF planted 20000 trees in mwimbi hills
Emergency	To improve preparatory and response mechanisms in the constituency		Number of mitigation responses	In FY 2023/24 Maara NG-CDF responded to the following emergencies Maara ACC hall latrines, st Augustine majira primary, chogoria boys, nguruki primary and mugona comprehensive school.
Others (Specify)				

5. Governance Statement

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

1. There is established a National Government Constituency Development Fund Committee for every constituency.

2. Constituency Committee Shall comprise of;

(a) the national government official responsible for co-ordination of national government functions;

(b) three men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;

(c) three women nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;

(d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);

(e) deleted by Act No. 21 of 2023, s. 9;

(f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.

(g) one member co-opted by the Board in accordance with Regulations made by the Board.

3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettment by the board.

The current NGCDFC members were gazetted on 11th April 2025 through gazette notice Vol.CXXVII No. 98 and the first meeting was held in June 2025.

The persons appointed are drawn from different groupings as follows:

- Male Adult-Jasper Kiambi-Member
- Male Adult-Dominic Mwiti Nyaga-Member

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- Male youth —Bosco mugo Muriungi- Secretary
- Female adult—Emis Kaari Mukwanjeru- Member
- Female Adult—Phillippine Kathure Michoko – Chairperson
- Female Youth—Pamela Makena – Member
- PWD REP - Patrick Mutembei-Member
- CO-opted Member—Lilian Achieng – Member

b. NG-CDFC Tenure

Section 43(8) provides that the term of office of the members of the Constituency Committee shall

be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

c. The Role of the Constituency Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016. The roles and functions of members of the committee are and not limited to:-

- Build capacity of PMC's and sensitize the community on operations of the fund
- Consider project proposals from various wards
- Ensure approval of project proposals
- Ensure detailed budget proposals accompany project proposals
- Ensure projects fall within functions of national government and
- Consult with relevant government departments to ensure smooth implementation of projects.

d. Removal of a member

Removal from office is as outlined in section 10 of the NGCDF regulations 2016.

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A member may be removed from office if a claim is made and proved to be true about the member. This will involve lodging of the claim, deliberation of the claim by the NGCDFC , sermon the member to defend him/her self and forwarding the name of the member to the National Government constituency committee Board.

During the financial year no member of Maara NG-CDFC was removed from office.

e. Induction and training

Maara NGCDFC members were first trained by NGCDF Board on 29th June - 3rd July 2025. The trainings helped build capacity to NG-CDFCs in areas of project management, accounting both at PMC and NG-CDFC level, procurement and assets disposal, audit and cross cutting issues.

f. Number of meetings;

NG-CDF Act Section 43(11) stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Maara Constituency, the NG-CDF Committee conducted seventeen meetings and two sub-committee meetings.

NG-CDF Act Section 43(11) stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Maara Constituency, the NG-CDF Committee conducted seventeen meetings.

	Meeting date	Phillippine Kathure	Bosco Mugo	Catherine Ndiga	Dominic Nyaga	Lilian Achieng	Patrick Mutembei	Jasper Kiambi	Emis Kaari
1	10/8/24	√	√	√	√	√	√	√	√
2	29/9/24	√	√	√	√	√	√	√	√
3	16/10/24	√	√	√	√	√	√	√	√
4	14/11/24	√	√	√	√	√	√	√	√
5	20/12/24	√	√	√	√	√	√	√	√
6	9/1/25	√	√	√	√	√	√	√	√
7	27/1/25	√	√	√	√	√	√	√	√
8	7/2/25	√	√	√	√	√	√	√	√
9	27/2/25	√	√	√	√	√	√	√	√
10	7/3/25	√	√	√	√	√	√	√	√
11	24/3/25	√	√	√	√	√	√	√	√

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12	8/4/25	√	√	√	√	√	√	√	√
13	25/4/25	√	√	√	√	√	√	√	√
14	6/5/25	√	√	√	√	√	√	√	√
15	26/5/25	√	√	√	√	√	√	√	√
17	25/6/24	√	√	√	√	√	√	√	√

g. Remuneration Rates

Maara NGCDF committee members are remunerated as per NGCDF Board circular. The circular stipulates that the chairperson is paid kshs 7,000 per sitting and other members kshs 5,000 per sitting.

h. Disclose the policy on conflict of interest

Maara NGCDF committee ensures disclosure of interest during meetings. Under the financial year no member disclosed any conflict of interest.

i. Succession plan

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

j. Ethics and code of conduct

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

k. Risk Management

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

- Sensitizing PMCs on risk mitigation
- Ensure the risk register is updated

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- Mitigating risks

6. Management Discussion and Analysis

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.

Maara NGCDF has been in existence since 2013. For the last five years the constituency had kshs 1,194,712,601 available for utilisation and utilised kshs 801,211,302 to come up with projects under National Government. The sector with the largest share of funding is Education bursary which under 2024/2025 had an allocation of kshs 48,000,000 million an equivalent of 27% of the allocation.

Operations and financial performance

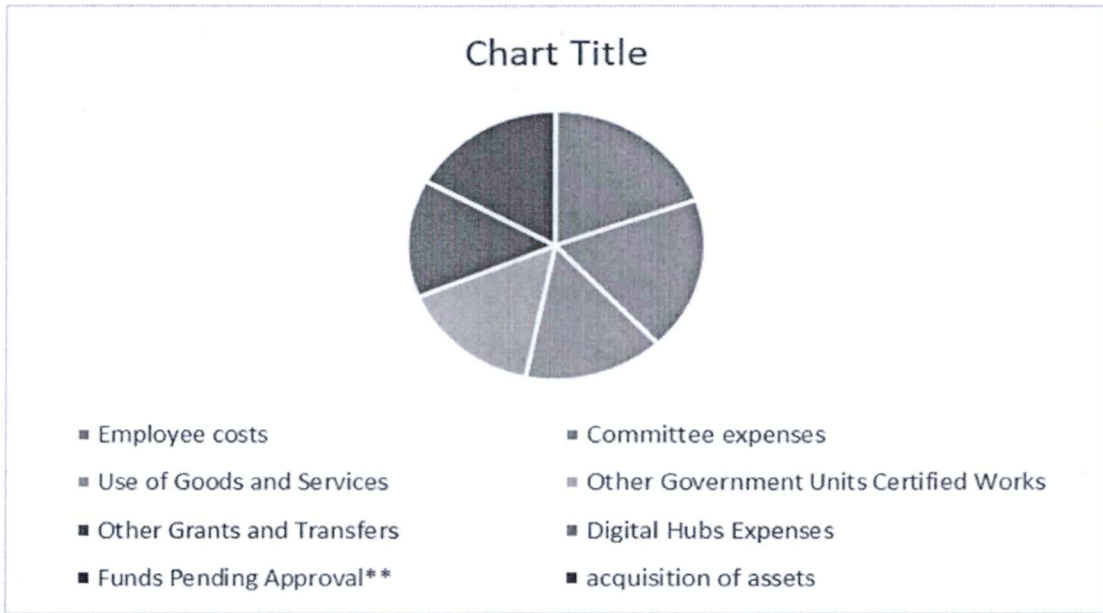
The performance of the fund in the last five years is as follows

2024/2025 financial year.

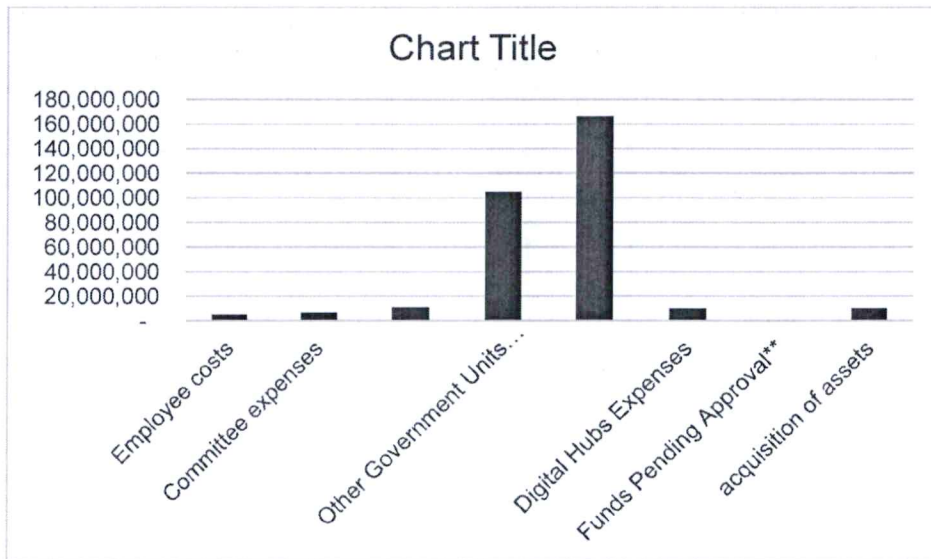
During the financial year Maara NG-CDF utilised Kshs 182,460,452 out of kshs 315,060,873 available for utilisation representing 58% absorption rate. This comprised compensation of employees at 78%, use of goods and services 61.%, transfer to other government units 62%, other grants and transfers 57%, acquisition of assets 68% and committee expenses at 74% .

Graph 1- shows comparison in utilisation among various expenditure item in Percentage

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



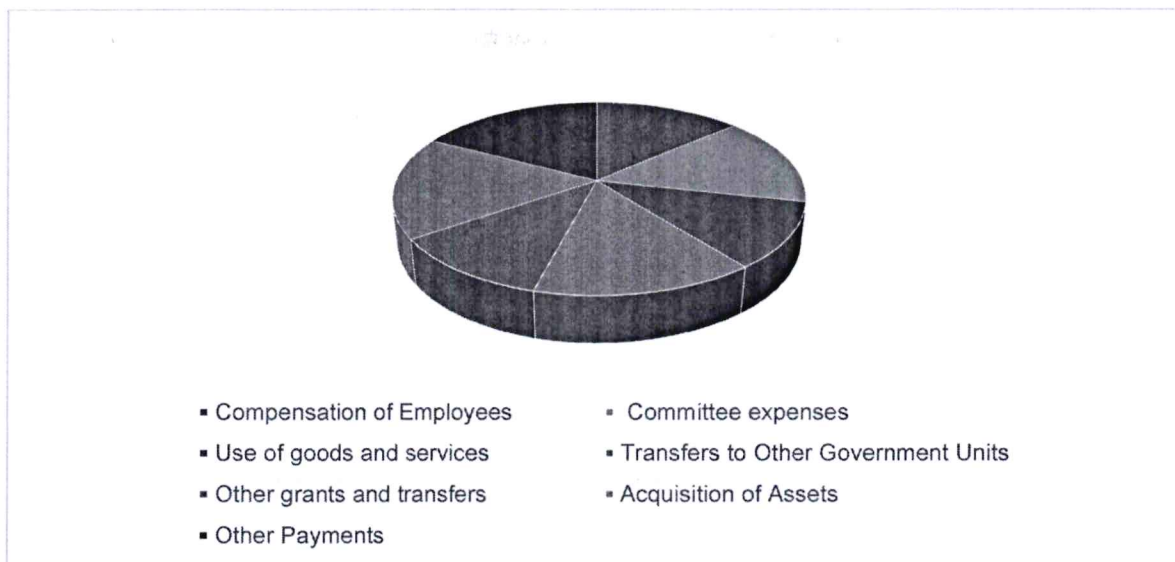
Graph 2 Shows utilisation in kshs



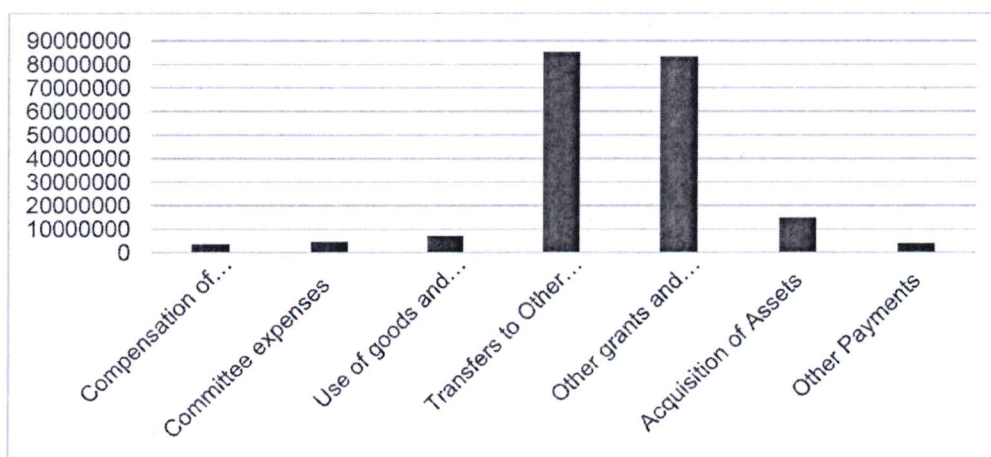
2023/2024 financial year

During the financial year Maara NG-CDF utilised Kshs 202,998,136 out of kshs 269,082,734 available for utilisation representing 75% absorption rate. This comprised compensation of employees at 77%, use of goods and services 63%, transfer to other government units 84%, other grants and transfers 65%, acquisition of assets 99%, other payments 100% and committee expenses at 86% .

**National Government Constituencies Development Fund (NGCDF)
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Graph 1- shows comparison in utilisation among various expenditure item in Percentage

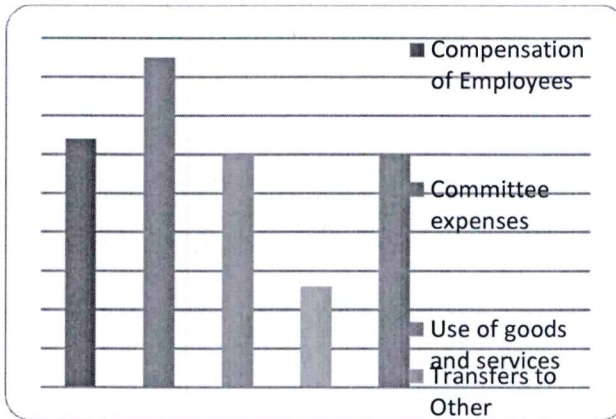


Graph 2 Shows utilisation in kshs

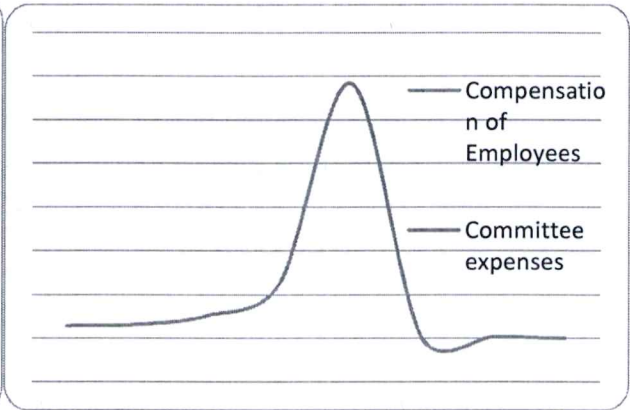
2022/2023 financial year

During the financial year Maara NG-CDF utilised Kshs82,410,493 out of kshs 165,713,835 available for utilisation representing 50% absorption rate. This comprised compensation of employees at 64%,use of goods and services 71.%, transfer to other government units 26%, other grants and transfers 60%, oversight committee 24% and committee expenses at 75% .

National Government Constituencies Development Fund (NGCDF)
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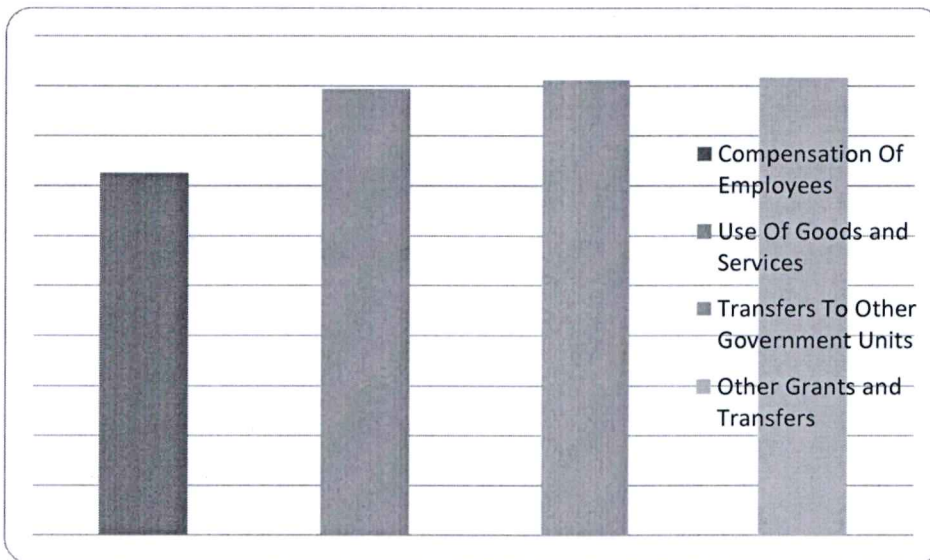
Graph 1- shows comparison in utilisation among various expenditure item in percentage



Graph 2- shows comparison in utilisation among various expenditure item in kshs

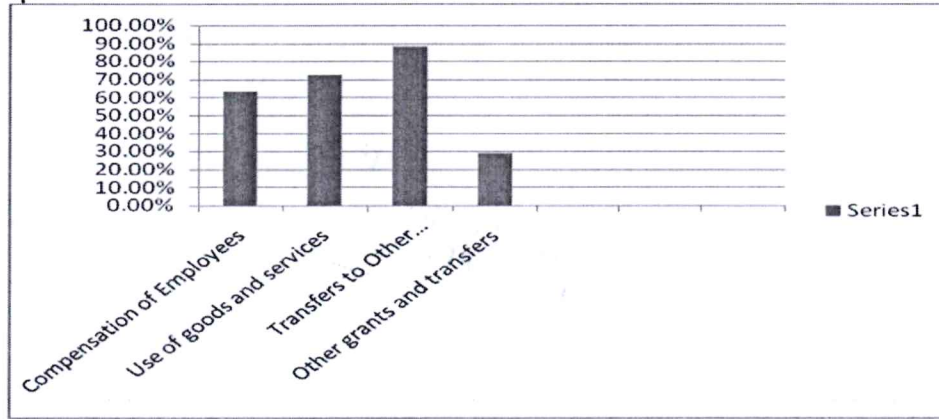
2021/2022 financial year

During the financial year Maara NG-CDF utilised Kshs 207,561,355 out of kshs 228,081,586 available for utilisation representing 91% absorption rate. This comprised compensation of employees at 73%, use of goods and services 89%, transfer to other government units 91%, other grants and transfers 92% .



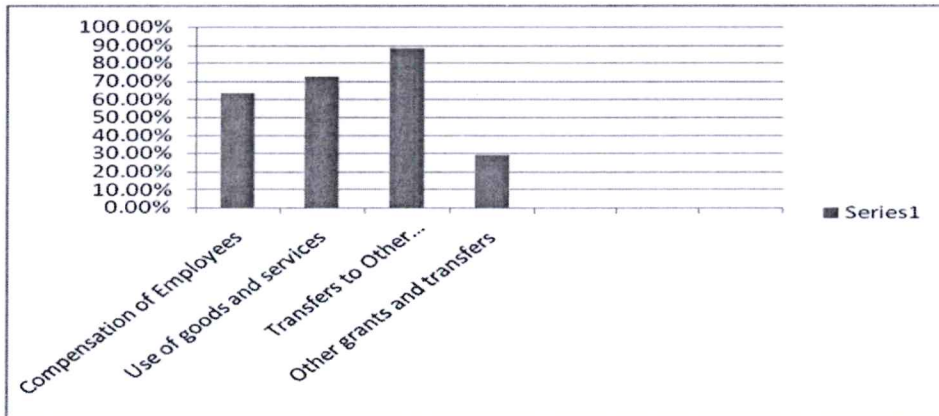
**National Government Constituencies Development Fund (NGCDF)
Maara Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025**

The constituency has greatly benefitted from NG-CDF notably in the sectors of Education, sports, environment conservation and security



2020/2021 financial year

During the financial year Maara NG-CDF utilised Kshs 125,780,866 out of kshs 216,773,573 available for utilisation representing 58% absorption rate. This comprised compensation of employees at 63.2%, use of goods and services 72.2%, transfer to other government units 88.1%, other grants and transfers 29.3% .



Key projects implemented

The constituency has implemented a number of key projects like maara police Division, maara ngcdf offices housing huduma centre, maara law court which is ongoing and funding of education bursary.

Compliance with statutory requirements

Maara constituency has been complying with statutory requirements including the recent one on migration from IPSAS cash basis accounting to IPSAS Accrual.

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

Future development plan

Maara constituency has many development plans as outlined in its strategic plan. Among these is the construction of muthambi DCC offices, KMTTC Maara and Muraga TTI Kaare campus.



MAARA NG-CDF
P. O. Box 301 - 60401,
CHONGORIA
Date:.....

.....
Anthony Muchangi Kariuki
Fund Account Manager

7. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

2. Environmental performance

- Maara NG-CDF has not supported students carry out environmental conservation activities e.g. planting trees in the academic calendar but has built classes with water harvesting activities.
- During field visits in schools and community gatherings, the constituency has Sensitized the youth/ community on the impact of drugs and has supported construction of National Government administrative offices.
- Maara NG-CDF has sensitized communities on environmental conservation matters.

3. Employee welfare

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

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

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

4. Marketplace practices-

Maara 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.

5. Community Engagements-

Maara 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

Maara 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.

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



.....
Anthony Muchangi Kariuki
Fund Account Manager.

MAARA NG-CDF
P. O. Box 301 - 60401,
CHONGORIA
Date:.....

8. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Maara 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-Maara 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-Maara 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.

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


The Accounting Officer in charge of the NGCDF Maara 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-Maara Constituency financial statements were approved and signed by the Accounting Officer on 15th August 2025.

MAARA NG-CDF
P. O. Box 301 - 60401,
CHONGORIA
Date:.....


.....
Name: Phillippine Kathure Michoko
Chairman – NGCDF Committee


.....
Name: Anthony Muchangi Kariuki
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 - MAARA CONSTITUENCY OR 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 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 financial statements of National Government Constituencies Development Fund - Maara Constituency set out on pages 1 to 75, which

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

comprise of the statement of financial performance. statement of financial position as at 30 June, 2025 and the statement of 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 that, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Maara Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the National Government Constituency Development Fund Act 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Accuracy of Bursary Management System

The statement of financial performance and as disclosed in Note 14 to the financial statement reflects other grants and transfers actual expenditure of Kshs.95,934,490 which includes bursary - secondary schools and bursary - tertiary institutions amounts of Kshs.27,742,900 and Kshs.18,994,100 respectively all totaling Kshs.46,670,000. Audit review of the bursary system, payment vouchers, and other supporting documents revealed the following anomalies:

- i. Scrutiny of the bursary system revealed lack of some functionalities, such as the application of the bursary by students; thus, application forms from sublocations were manually captured into the system, creating inefficiencies in the process.
- ii. There were disparities between the system database and manual financial reports which were used in the preparation of financial statements for the year 2024-2025.

Details	Applicants	Number Awarded	Amount Awarded (Kshs.)	No. not Awarded
Compiled Manual Bursary Reports/FS Information	7199	6752	46,670,000	250
Bursary system reports	No records	6797	44,702,000	2253
Variance		(45)	1,968,000.	(2003)

In the circumstances, the accuracy and completeness of other grants and transfers actual expenditure amount of Kshs.46,670,000 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 - Maara 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.

My opinion is not modified in respect of this matter.

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.314,903,401 and Kshs.183,824,393 respectively resulting to an under-funding of Kshs.131,079,008 or 42% of the budget. Similarly, the County Executive spent Kshs.181,939,408 against actual receipts of Kshs.183,824,393 resulting to an under-utilization of Kshs.1,884,985 or 1% of the actual receipts.

Further, the statement of financial performance reflects an amount of Kshs.95,934,490 under "Other Grants and Transfers." Review of the approved code list revealed that the NG-CDF Board allocated an amount of Kshs.6,000,000 for the provision of annual medical insurance cover for one thousand (1,000) vulnerable families, including orphans and vulnerable children, poor older persons, persons with disabilities, and destitute households, in partnership with SHIF. However, review of expenditure records indicated that no funds were utilized to the targeted beneficiaries.

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

My opinion is not modified in respect of this/these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior years' audit report, one issue was raised under the Report on Financial Statements, three issues under Report on Lawfulness and Effectiveness in Use of Public Resources, and one issue under Report on Effectiveness of Internal Controls, Risk Management and Governance respectively. Review of the status during audit of the National Government Constituencies Development Fund - Maara Constituency in 2024/2025 revealed that the incomplete projects were completed and but not put in use. The idle projects have been reiterated as substantive paragraphs in the report.

Other Information

The Management is responsible for the Other Information set out on pages iii to xxxi, which comprises Key Constituency Information and Management, NG-CDF Committee, NG-CDF Chairman's Report, Statement of Performance Against the National Government Constituencies Development Fund Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN 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 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 public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Idle Facilities: Giampampo Secondary school, Ruguta Primary and Gaketha Primary

The statement of financial performance and as disclosed in Note 13 to the financial statements reflects an amount of Kshs.64,794,724 in respect to other Government Units' Actual Expenditure. Physical inspection carried out in October, 2025 for a sampled projects revealed the following idle facilities namely; construction of kitchen and dining halls at Giampampo Day Secondary School vide contract number MAR/NGCDF/VOL.5/2024-034 at a cost of Kshs.2,497,650, Ruguta Primary School under contract number MAR/NGCDF/VOL.5/2024-038 at a cost of Kshs.2,497,425, and Gaketha Primary School vide contract number MAR/NGCDF/VOL.5/2024-023 at a cost of Kshs.2,496,670. These facilities were not in use as the dining halls lacked chairs and tables, while the kitchens had no jikos.

In the circumstances, value for money for the three projects totalling Kshs.7,491,745 could not be confirmed.

2. Project Implementation Status Report

During the period under review, the Fund allocated Kshs.179,441,954 to projects in various sectors, including primary schools, secondary schools, bursaries, security, emergency, sports, and environment within the constituency.

Analysis of the Project Implementation Status provided for audit indicated that fifty-seven (57) projects amounting to Kshs.101,620,919 were complete, eleven (11) projects are ongoing with a cost of Kshs.77,821,035. No explanation was given as to why the eleven (11) projects remained incomplete.

In the circumstances, the incomplete projects negatively affected service delivery to the public.

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

The Public Procurement Capacity Building Levy of 0.03% was not deducted and remitted to the Public Procurement Regulatory Authority (PPRA) effective on 1 September, 2024. This was contrary to circular No. 01/2024 referenced PPRA/6/5 VOL II (224) dated 30 August, 2024 which requires that all procuring entities should collect the levy from all suppliers on all procurement contracts signed between the supplier and a procuring entity. The amount should be remitted through e- citizen platform and file monthly returns to the Authority by 20th day of the subsequent month.

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

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

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

Conclusion

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

Basis for Conclusion

Lack of Internal Audit Reports

During the year under review, the Internal Audit Department did not carry out any audit for the Fund and present the report to the Committee for discussion and issue recommendations to be acted upon. Further, no records were provided for audit review to indicate that controls required to ensure that necessary approvals were given for all transactions and financial and other organizational records and documents were properly kept, or were either weak or not functioning as intended. This was contrary to Regulation 166 (1) and (2) of the Public Finance Management (National Government), 2015 which states that, the internal audit unit of a National Government entity to assess effectiveness of the Fund through an internal performance appraisal commenting on its effectiveness in the annual report to The National Treasury.

In the circumstances, the Fund did not benefit from the oversight role and advice from the audit committee and the internal audit function.

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 NG-CDF 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 National Government Constituency Development Fund - Maara Constituency'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 that govern them and that public resources are applied in an effective way.

The NG-CDF Committee is responsible for overseeing the National Government Constituencies Development 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

14 November, 2025



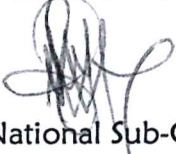
Report of the Auditor-General on National Government Constituencies Development Fund - Maara Constituency for the year ended 30 June 2025

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

10. 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	179,441,954
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		179,441,954
Expenses		
Employee costs	10	4,145,432
Committee expenses	11	5,054,700
Use of Goods and Services	12	6,703,540
Other Government Units Actual expenditure	13	64,794,724
Other Grants and Transfers Actual expenditure	14	95,934,490
Depreciation and amortization expense	15	2,097,090
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		178,729,975
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		711,979

The Constituency financial statements were approved by the NGCDEC on 15TH August 2025 and signed by:

		
Chairman NG-CDF Committee	Fund Accountant Manager	National Sub-County Accountant
Name: Phillipine Kathure michoko	Name: Anthony M. Kariuki	Name: Murungi I. Francis
Chairman NG-CDF Committee	Fund Accountant Manager	ICPAK M/No: 83977 National Sub-County Accountant

MAARA NG-CDF
P. O. Box 301 - 60401,
CHONGORIA
Date:.....

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


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


	Note	2024/2025 FY	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	81,522,039	79,637,054
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	51,441,954	55,824,393
Prepayments	22	67,247	62,919
Total Current Assets		133,031,239	135,524,366
Non-Current Assets			
Property, Plant and Equipment	23	18,374,056	14,840,455
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		18,374,056	14,840,455
Total Assets (A)		151,405,295	150,364,821
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	1,676,317	2,111,057
Lease Liabilities	28	-	-
Gratuity Provision	29		

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

		763,236	-
Total Current Liabilities		2,439,553	2,111,057
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		2,439,553	2,111,057
NetAssets (A-B)		148,965,742	148,253,764
Represented by:			
Revaluation Reserves			
Accumulated Surplus		148,965,743	148,253,764
Total Net Assets		148,965,743	148,253,764

The Constituency financial statements set out on pages 1-27 approved by NG CDFC on 15th August 2025 and signed by:


Chairman NG-CDF
Committee
Name: Phillippine kathure
michoko


Fund Accountant Manager
Name: Anthony M. Kariuki


National Sub-County
Accountant
Name: Murungi I. Francis
ICPAK M/No: 83977

Chairman NG-CDF
Committee

Fund Accountant Manager

National Sub-County
Accountant

MAARA NG-CDF
P. O. Box 301 - 60401,
CHONGORIA
Date:

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

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

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
As at 30 th June 2024 (cash basis)		11,738,452	11,738,452
Adjustments: (to recognize assets and liabilities)			
PMC bank balances		67,971,454.9	67,971,454.9
Disbursement owing from the Board		55,824,393	55,824,393
WIP		14,840,455	14,840,455
Prepayments		62,919	62,919
Third party Deposits		(2,111,057)	(2,111,057)
As at July 1, 2024		148,253,764	148,253,764
Surplus/(Deficit) For the Period		711,979	711,979
Revaluation Gain/Loss		-	-
As at 30th June 2025		148,965,743	148,965,743

Note:

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

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

	Notes	2024/2025 FY
		Kshs
Cashflows from operating activities		
Receipts		
Transfers from the NGCDF Board		183,824,393
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		-
Total Receipts		183,824,393
Payments		
Employee costs		3,382,196
Committee expenses		5,054,700
Use of Goods and Services		6,707,868
Other Government Units Certified Works		65,262,379
Other Grants and Transfers		94,786,499
Digital Hubs Expenses		
Total Payments		175,193,641
Net Cash Flows from/ (used in) Operating Activities	30	8,630,752
Cash flows From Investing Activities		
Purchase of PPE		6,745,767
Purchase of Intangible assets		-
Proceeds From Sale of PPE		

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		-
Net Cash Flows from Investing Activities		6,745,767
Net increase/(decrease) in cash & Cash equivalents		1,884,985
Cash Flows from Financing Activities		
Lease Payment		
Net Cash Flows from Financing Activities		1,884,985
Cash and cash equivalents at 1 July	19	79,637,054
Cash and cash equivalents at 30 June	19	81,522,039

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

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs a	Kshs b	Kshs c	Kshs C=(a+b)	Kshs d	Kshs e=(c-d)	f=d/c*100
	20242025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	20242025	20242025		
Revenue							
Transfers From the NGCDF Board	179,441,954	79,637,054	55,824,393	314,903,401	183,824,393	131,079,008	58%
Transfers from domestic and foreign partners	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
Totals	179,441,954	79,637,054	55,824,393	314,903,401	183,824,393	131,079,008	58%
Expenses							
Employee costs	4,237,758	1,058,452	-	5,296,210	3,382,196	1,914,014	64%
Committee expenses						1,739,636	74%

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	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
	20242025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	20242025	20242025		
	4,902,000	1,228,100	664,236	6,794,336	5,054,700		
Use of Goods and Services	6,940,242	2,967,179	1,141,840	11,049,261	6,707,868	4,341,394	61%
Other Government Units Certified Works	39,160,000	50,027,605	15,762,583	104,950,188	65,262,379	39,687,809	62%
Other Grants and Transfers	105,301,954	22,771,472	38,255,734	166,329,160	94,786,499	71,542,662	57%
Digital Hubs Expenses	10,000,000	-	-	10,000,000	-	10,000,000	
Funds Pending Approval**	-	106,000	-	106,000		106,000	
Acquisition of assets	8,900,000	1,478,246	-	10,378,246	6,745,767	3,632,479	65%
Total Expenditure	179,441,954	79,637,054	55,824,393	314,903,401	181,939,408	132,963,993	58%
Surplus for the period					1,884,985	-1,884,985	

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

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Explanatory Notes.

Reasons for underutilization

- Use of Goods and Services – late release of funds from the board
- Committee expenses- late release of funds from the board
- Employee costs- funds carried forward from previous financial year
- Other Government Units Certified Works- late release of funds from the board
- Other Grants and Transfers - late release of funds from the board
- Digital Hubs Expenses- late release of funds from the board
- Acquisition of assets- late release of funds from the board

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	132,963,993
Less undisbursed funds receivable from the Board as at 30 th June 2025	51,441,954
Cash and Cash Equivalents at the end of the 30 th June 2025	81,522,039

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 15th August 2025 and signed by:



Fund Account Manager

Name: Anthony Muchangi Kariuki



National Sub-County Accountant

Name: Murungi I Francis
ICPAK M/No: 83977



Chairman NG-CDF Committee

Name: Phillippine Kathure Michoko

MAARA NG-CDF
P. O. Box 301 - 60401,
CHONGORIA

Date:.....

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15. Budget Execution by Sectors And Projects For The Year Ended 30th June 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,237,758	1,058,452		5,296,210	3,382,196	1,914,014
1.2 Committee allowances	2,736,000	762,100		3,498,100	3,498,100	-
1.3 Use of goods and services	3,726,242	812,042	691,840	5,230,124	3,760,000	1,470,124
Sub-total	10,700,000	2,632,594	691,840	14,024,434	10,640,296	3,384,138
2.0 Monitoring and evaluation						
3.02.1 Capacity building	450,000	649,936	250,000	1,349,936	240,000	1,109,936
2.2 Committee allowances	2,166,000	466,000	664,236	3,296,236	1,556,600	1,739,636
2.3 Use of goods and services	2,764,000	1,505,201	200,000	4,469,201	2,707,868	1,761,333
Sub-total	5,380,000	2,621,137	1,114,236	9,115,373	4,504,468	4,610,905

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
4.0 Emergency	9,444,313			9,444,313		9,444,313
unutilized			1,235,338	1,235,338		1,235,338
MAARA ACC HALL LATRINE		920,000		920,000	917,120	2,880
ST AUGUSTINE MAJIRA PRIMARY		2,100,000		2,100,000	1,994,488	105,512
CHOGORIA BOYS HIGH SCHOOL		555,769	1,944,231	2,500,000	2,375,049	124,951
NGURUKI PRIMARY SCHOOL			950,000	950,000	-	950,000
MUGONA COMPREHENSIVE SCHOOL			2,100,000	2,100,000	-	2,100,000
Sub-total	9,444,313	3,575,769	6,229,569	19,249,651	5,286,657	13,962,994
5.0 Bursary and Social Security						
5.1 Primary Schools	0	16,000		16,000		16,000
5.2 Secondary Schools	31,400,000			31,400,000	27,742,900	3,657,100

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
5.3 Tertiary Institutions	16,704,514	1,308,954		18,013,468	18,994,100	(980,632)
5.4 special needs	400,000			400,000	-	400,000
5.5 Education Support Programmes			6,000,000	6,000,000		6,000,000
5.6 Social Security	6,000,000			6,000,000		6,000,000
Sub-total	54,504,514	1,324,954	6,000,000	61,829,468	46,737,000	15,092,468
7.0 Environment						
Mwimbi hills	8,553,127		5,026,165	13,579,292	5,026,165	8,553,127
				-		
Sub-total	8,553,127	-	5,026,165	13,579,292	5,026,165	8,553,127
8.0 Primary Schools Projects						
Muraga Boarding Primary School	2,700,000			2,700,000	-	2,700,000
Kianjagi Primary School	2,200,000			2,200,000	-	2,200,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kianjuki Primary School	2,960,000			2,960,000	-	2,960,000
Giankanja Primary School	2,500,000			2,500,000	-	2,500,000
Kiini Primary School	1,400,000			1,400,000	-	1,400,000
IRIGA DEB PRIMARY SCHOOL		9,482.00		9,482	-	9,482
NGURUKI PRIMARY SCHOOL		1,960.00		1,960	-	1,960
KAJIAMBAKI PRIMARY SCHOOL		2,890.00		2,890	-	2,890
MUKUI PRIMARY SCHOOL		920.00		920	-	920
WIRU PRIMARY SCHOOL		17,315.00		17,315	-	17,315
NTURIRI PRIMARY SCHOOL		48,232.00		48,232	-	48,232
MUNGA PRIMARY SCHOOL		2,410.00		2,410	-	2,410
KIINI BOARDING PRIMARY		3,080.00		3,080	-	3,080

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KABUI PRIMARY SCHOOL		15,622.00		15,622	-	15,622
NKUNDI PRIMARY SCHOOL		18,536.00		18,536	-	18,536
ST AUGUSTINE MAJIRA PRIMARY SCHOOL		1,760.00		1,760	-	1,760
MAGUMA PRIMARY SCHOOL		4,379.50		4,380	-	4,380
KAGONGO GACEKE PRIMARY SCHOOL		14,881.50		14,882	-	14,882
KIAIRUGU PRIMARY SCHOOL		2,840.00		2,840	-	2,840
KIANJUKI PRIMARY SCHOOL		2,030.00		2,030	-	2,030
THIGAA PRIMARY SCHOOL		5,674.00		5,674	-	5,674
EGAKIRAMBA PRIMARY SCHOOL		7,355.40		7,355	-	7,355
KIAIBIO PRIMARY SCHOOL		58,381.00		58,381	54,663	3,718
KAUNI PRIMARY SCHOOL		10,829.00		10,829	120	10,709

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
GIAMPAMPO PRIMARY SCHOOL		1,294.00		1,294	-	1,294
KIEGANGURU PRIMARY SCHOOL		2,901.00		2,901	-	2,901
NTUMU BOARDING PRIMARY SCHOOL		2,097.00		2,097	-	2,097
NTURIRI PRIMARY SCHOOL		600,000		600,000	594,500	5,500
GITUNTU PRIMARY		3,441,140		3,441,140	3,437,560	3,580
IRUMA PRIMARY		2,160,000		2,160,000	2,157,000	3,000
KAARE PRIMARY		2,000,000		2,000,000	1,997,427	2,573
KANINI PRIMARY		1,500,000		1,500,000	1,497,115	2,885
KIRARO PRIMARY		-	300000	300,000	298,350	1,650
MAGUMA PRIMARY		2,000,000		2,000,000	1,997,510	2,490
MURAGARA PRIMARY		1,400,000		1,400,000	1,397,070	2,930

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
NDINTUNE PRIMARY		600,000		600,000	597,520	2,480
NDUMBINI PRIMARY		800,000		800,000	797,510	2,490
ST PETER KERIANI PRIMARY		1,630,000		1,630,000	1,625,790	4,210
BISHOP EZEKIEL PRIMARY		1,640,000		1,640,000	1,637,485	2,515
KAIRUNI PRIMARY		1,920,000		1,920,000	1,917,185	2,815
KIENI PRIMARY		1,500,000		1,500,000	1,497,180	2,820
NTUMU PRIMARY		3,000,000		3,000,000	2,997,145	2,855
ST AUGUSTINE MAJIRA		1,640,000		1,640,000	1,637,485	2,515
CHOGORIA COMPLEX PRY		-	1440000	1,440,000	1,437,325	2,675
KABAIKUBU PRIMARY		-	1400000	1,400,000	1,397,250	2,750
KAGONGO PRIMARY		-	1182583	1,182,583	1,179,860	2,723

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
MURAGA PRIMARY		-	1440000	1,440,000	1,437,220	2,780
GAKETHA PRIMARY		2,500,000		2,500,000	2,496,670	3,330
KAIRUNI SPECIAL SCHOOL		2,500,000		2,500,000	2,497,576	2,424
GITARE PRIMARY SCHOOL		-	2,500,000	2,500,000	2,497,395	2,605
RUGUTA PRIMARY		-	2,500,000	2,500,000	2,497,425	2,575
NTURIRI PRIMARY SCHOOL		1,000,000		1,000,000	997,950	2,050
Sub-total	11,760,000	32,066,009	10,762,583	54,588,592	42,577,286	12,011,306
9.0 Secondary Schools Projects (List all the Projects)						
Kauuni Day Secondary School	2,700,000			2,700,000	-	2,700,000
Kabui Day Secondary School	2,700,000			2,700,000	-	2,700,000
IKAME MIXED DAY						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
SECONDARY		2,140.00		2,140	-	2,140
KAUNI MIXED DAY SECONDARY		2,580.00		2,580	-	2,580
ITARA MIXED SECONDARY SCHOOL		5,840.00		5,840	-	5,840
NTURIRI BOYS HIGH SCHOOL		5,770.00		5,770	-	5,770
GITUNTU SECONDARY SCHOOL		36,665.00		36,665	-	36,665
KAJIUNDITHI DAY SECONDARY SCHOOL		3,660.00		3,660	-	3,660
WIRU MIXED DAY SECONDARY		6,181.80		6,182	-	6,182
MUNGA MIXED DAY SECONDARY		2,000.00		2,000	-	2,000
KIENI MIXED DAY SECONDARY		135,819.60		135,820	131,876	3,944
ST BONAVENTURE MUMBUNI SECONDARY		9,298.40		9,298	-	9,298
THIGAA SECONDARY SCHOOL		23,875.00		23,875	-	23,875
NICA KAMWANGU						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
SECONDARY		327.20		327	-	327
KAUNI MIXED DAY SECONDARY		57,556.00		57,556	54,836	2,720
IGWANJAU SECONDARY SCHOOL		110,293.00		110,293	107,941	2,352
NDUMBINI DAY SECONDARY		7,320.00		7,320	-	7,320
NTURIRI BOYS HIGH SCHOOL		144,198.50		144,199	139,534	4,665
KIRIANI MIXED DAY SECONDARY SCHOOL		2,020.00		2,020	-	2,020
NGURUKI MIXED DAY SECONDARY SCHOOL		4,350.00		4,350	-	4,350
CHOGORIA BOYS HIGH SCHOOL		100,286.00		100,286	97,746	2,540
MUNGA DAY SECONDARY		3,200,000		3,200,000	3,197,550	2,450
NTURIRI BOYS SECONDARY		2,500,000		2,500,000	2,497,145	2,855
GIAMPAMPO DAY SEC		-	2,500,000	2,500,000	2,497,650	2,350
IKAME DAY SECONDARY						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
		2,500,000		2,500,000	2,378,648	121,353
KAJIUNDUTHI DAY SEC		2,500,000		2,500,000	2,497,935	2,065
KIRARO DAY SECONDARY		-	2,500,000	2,500,000	2,497,207	2,793
KIRIANI DAY SECONDARY		1,000,000		1,000,000	997,460	2,540
IGANGARA SECONDARY		3,000,000		3,000,000	2,996,366	3,634
Sub-total	5,400,000	15,360,181	5,000,000	25,760,181	20,091,893	5,668,288
10.0 Tertiary institutions Projects (List all the Projects)						
Muraga Technical Training Institute Kaare campus	3,100,000			3,100,000		3,100,000
Muraga Technical Training Institute Kaare campus	3,900,000			3,900,000		3,900,000
Maara Kenya Medical Training College	15,000,000			15,000,000		15,000,000
MURAGA TECHNICAL TRAINING INSTITUTE		1,415		1,415	-	1,415

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
MURAGA TECHNICAL TRAINING INSTITUTE		2,600,000		2,600,000	2,593,200	6,800
Sub-total	22,000,000	2,601,415	-	24,601,415	2,593,200	22,008,215
11.0 Security Projects						
Muthambi Deputy County Commissioner Headquarters	8,000,000			8,000,000		8,000,000
Chogoria Assistant County Commissioner's Hall	7,500,000			7,500,000		7,500,000
Ndumbini Assistant Chief's Office	1,400,000			1,400,000		1,400,000
Mugumango Chiefs' Office	1,000,000			1,000,000		1,000,000
Maara Law Courts	14,900,000		20,000,000	34,900,000	19,004,108	15,895,892
KARIMBA CHIEFS' OFFICE		2,495		2,495	-	2,495
KARIAKOMO ASSISTANT CHIEF OFFICE		3,105		3,105	-	3,105
MAARA POLICE DIVISION		26,481		26,481	-	26,481
MWIMBI ACC SOCIAL HALL		5,365				

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
				5,365	-	5,365
MUTHAMBI DCC OFFICE		1,642		1,642	-	1,642
MUTHAMBI DCC SOCIAL HALL		2,227		2,227	-	2,227
MAJIRA POLICE POST		129,434		129,434	46,754	82,680
GANGA ASSISTANT COUNTY COMMISSIONER SOCIAL HALL		7,500,000		7,500,000	7,497,925	2,075
MITHERU ASSISTANT COUNTY COMMISSIONER SOCIAL HALL		7,500,000		7,500,000	7,498,325	1,675
MUTHAMBI ASSISTANT COUNTY COMMISSIONER SOCIA HALL		0	500,000	500,000	498,000	2,000
MUTHAMBI DEPUTY COUNTY COMMISSIONER		700,000		700,000	697,090	2,910
MUTHAMBI DEPUTY COUNTY COMMISSIONER RESIDENCE		600,000		600,000	597,325	2,675
MWIMBI ASSISTANT		0				

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
COUNTY COMMISSIONER SOCIAL HALL			500,000	500,000	498,000	2,000
WIRU ASSISTANT CHIEFS OFFICE		1,400,000		1,400,000	1,399,150	851
Sub-total	32,800,000	17,870,749	21,000,000	71,670,749	37,736,677	33,934,073
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)			-	-	-	-
12.2 Purchase of furniture and fittings	2,000,000			2,000,000	1,999,000	1,000
Maara NG-CDF Office				-	-	-
12.2 Construction of CDF office				-	-	-
Maara NG-CDF Office	3,636,405	1,478,246.00		5,114,651	4,746,767	367,884
Maara NG-CDF Office	3,263,595			3,263,595	-	3,263,595
Sub-total	8,900,000	1,478,246	-	10,378,246	6,745,767	3,632,479
13.0 Others						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
sub-total	-					
14.0 Digital hubs						
Mugumango Digital Hub	10,000,000.00	-	-	10,000,000		10,000,000
		-	-	-		-
Sub-total	10,000,000	-	-	10,000,000	-	10,000,000
Funds pending approval**					-	-
unapproved projects		106000		106,000		106,000
AiA	-				-	-
Sub-total	-	106,000	-	106,000	-	106,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Total	179,441,954	79,637,054	55,824,393	314,903,401	181,939,409	132,963,992

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

16. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Maara Constituency principal activity is financing development activities exclusive to the National Government functions.

2. Statement of Compliance and Basis of Preparation

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

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the International Public Sector Accounting Standards (IPSAS). The NG-CDF Maara has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement. The NG-CDF Maara has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

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

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

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

3. Adoption of New and Revised Standards

- 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> <p>This IPSAS is not applicable at the constituency</p>

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<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p>Applicable 1st January 2025</p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>This IPSAS is not applicable at the constituency</p>
<p>IPSAS 45: Property Plant and Equipment</p>	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>This IPSAS is applicable effective 1st July,2025</p>
<p>IPSAS 46: Measurement</p>	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.

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	<p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>This IPSAS is applicable effective 1st July,2025</p>
IPSAS 47: Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange 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>This IPSAS is applicable effective 1st July 2026</p>
IPSAS 48: Transfer Expenses	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>This IPSAS is not applicable at the constituency</p>
IPSAS 49: Retirement Benefit Plans	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>This IPSAS is not applicable at the constituency</p>
IPSAS 50:	<p>Applicable 1st January 2027</p>

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

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

The original budget was approved by Parliament on 14th June 2024 for the period 1st July 2024 to 30th June 2025 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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

c) Property, plant and equipment

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

exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

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

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

e) Intangible assets

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

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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.

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

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

h) Provisions

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

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity 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.

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

l) Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees. 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.

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

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

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6. Transfers from the NGCDF Board

Description	2024/2025 FY
	Kshs
NGCDFB Transfers (Allocation for the FY)	179,441,954
Total	179,441,954

7. Transfers from domestic and foreign partners

Description	2024/2025 FY
	Kshs
Grants	-
Total	-

8. Finance income

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

(Provide a brief explanation for this revenue)

9. Miscellaneous income

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

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10. Employees cost

	2024/2025 FY
	Kshs
NG-CDFC Basic staff salaries	2,630,040
Personal allowances paid as part of salary	-
House Allowance	336,000
Transport Allowance	168,000
Leave allowance	28,000
Gratuity to contractual employees	763,236
Employer Contributions Compulsory national social security schemes	167,990
Employer Contributions Compulsory Housing levy	47,016
Employer contributions to National Industrial Training Authority	5,150
Other Specify	-
Total	4,145,432

11. Committee Expenses

	2024/2025 FY
	Kshs
Sitting allowance	1,954,400
Other Committee expenses	3,100,300
Total	5,054,700

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12. Use of Goods and services

	2024/2025 FY
	Kshs
Utilities, supplies and services	35,000
Communication, supplies and services	802,900
Domestic travel and subsistence	1,862,340
Printing, advertising and information supplies & services	136,000
Office Rent	-
Training expenses	240,000
Hospitality supplies and services	403,800
Insurance costs	63,476
Specialized materials and services	150,000
Office and general supplies and services	1,192,326
Fuel, oil & lubricants	650,000
Bank charges	33,920
Routine maintenance – vehicles and other transport equipment	628,078
Routine maintenance – other assets	360,700
Strategic plan expenses	-
Other operating expenses	145,000
Total	6,703,540

13. Other Government Units Actual expenditure

Description	2024/2025 FY
	Kshs
Primary Schools Actual expenditure	42,522,623
Secondary Schools Actual expenditure	19,678,901
Tertiary Institutions Actual expenditure	2,593,200
Total	64,794,724

14. Other Grants and transfers Actual expenditure

	2024/2025 FY
	Kshs
Bursary – secondary schools	27,742,900

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Bursary – tertiary institutions	18,994,100
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	38,659,535
Climate change mitigation projects	5,026,165
Emergency projects Actual expenditure	5,511,790
Roads projects Actual expenditure	-
Others specify	-
Total	95,934,490

15. Depreciation and Amortization Expenses

Description	2024/2025 FY
	Kshs
Property Plant and Equipment	2,097,060
Intangible Assets	-
Total	2,097,060

16. Digital Hubs Expenses

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

17. Gain/loss on Sale of Assets

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

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Total Gain/loss on Sale of Assets	-
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(Provide brief explanation on gains on sale of fixed assets)

18. Impairment Loss

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

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024/2025 FY	Opening Statement
	Kshs	1 st July 2024 Kshs
Bank Accounts (Cash Book Bank Balance)		
MAARA NGCDF, 0540000005611. (Operations account)	14,633,439	10,260,206.00
Operations account pending closure (Indicate name & account no.)	-	-
MAARA NGCDF DEPOSIT, 054000016057. (Deposit account)	1,126,405	1,478,246.00
Name of Bank, account No. (PMC's account)	65,762,194	67,898,601.90
Total	81,522,039	79,637,054
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (Specify)	-	-
Total	-	-
[Provided Cash Count Certificates for Each]		

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

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20. Receivables from Exchange Transactions

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

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

i. Ageing Analysis for Receivables

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

21. Receivables from Non-Exchange Transactions

Description	2024/2025 FY		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	51,441,954		55,824,393.00	
Outstanding imprest	-		-	
Total	51,441,954		55,824,393	
Ageing Analysis- Receivables from non-exchange transactions	2024/2025 FY	% of the total	Opening Balance	% of the total

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Less than 1 year	51,441,954	100%	55,824,393.00	100%
Between 1-2 years	-	%	-	%
Over 3 years	=	%	-	%
Total	51441954	%	55824393	%

22. Prepayments

Description	2024/2025 FY	Opening Statement
	Kshs	1 st July 2024 Kshs
Prepaid Rent	-	-
Prepaid Insurance	67,247	62,919
Prepaid Electricity Costs	-	-
Other Prepayments (Specify)	-	-
Total	67,247	62,919

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Capital Work in progress	Total
Depreciation Rate		10%	25.00%	20%	12.50%	30.00%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	-	-	-	-	-	14,840,455	14,840,455
Additions	-	18,472,145	-	-	1,999,000	-	-	20,471,145
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	14,840,455	14,840,455
As At 30TH Jun 2025	-	18,472,145	-	-	1,999,000	-	-	20,471,145
Depreciation And Impairment								
Opening bal accumulated depreciation 1st July 2024	-	-	-	-	-	-	-	-
Depreciation	-	1,847,215	-	-	249,875	-	-	2,097,090
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At Jun 2025	-	1,847,215	-	-	249,875	-	-	2,097,090

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Net Book Values												
Opening Bal as at 1 st July 2024	-	-	-	-	-	-	-	-	-	-	14,840,455	14,840,455
As At 30TH JUNE, 2025	-	16,624,931	-	-	-	-	-	-	-	1,749,125	-	18,374,056

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Valuation

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

22 b) Property, Plant and Equipment at Cost

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

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	20,471,145	2,097,060	18,374,055
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	-	-	-
Office Equipment, Furniture, And Fittings	-	-	-
Total	20,471,145	2,097,060	18,374,055

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

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

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24. Intangible Assets

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

25. Right-of use assets

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

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26. Trade and Other Payables

Description	Insert Current FY		Opening Statement 1 st July 2025	
	Kshs		Kshs	
Trade payables				
Employee payables				
Other payables				
Total trade and other payables				
Aging analysis: (Trade and other payables)	Current 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

	2024/2025	2022-2023 Opening Statement 1 st July 2024
	KShs	
Retention as at 1 st July (A)	2,111,057	
Retention held during the year (B)	5,550,072	
Retention paid during the Year (C)	5,984,812	
Closing Retention as at 30th June D= A+B-C	1,676,317	2,111,057

Retentions aging analysis.

	2024/2025	% of the total	2023/2024	% of the total
Less than 1 year	1,676,317	100%	2,111,057	100%
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	1,676,317	100%		

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			2,111,057	
--	--	--	-----------	--

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

28. Lease Liabilities

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

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	2024/2025 FY
	Kshs
Gratuity at the beginning of the year 1 st of July	-
Gratuity held during the year	763,236
Gratuity paid during the year	-
Total Gratuity Provision 30th June (A+B-C)	763,236.00

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30. Cash Generated from Operations

	2024/2025 FY
	Kshs
Surplus/Deficit for the year	711,979
Adjusted for:	
Depreciation	(2,097,090)
Impairment	-
Gains and losses on disposal of assets	-
	-
Working capital adjustments	-
Increase/decrease in receivables	(4,378,111)
	-
Increase/decrease in payables	(1,197,976.50)
	-
Net cash flow from operating activities	8,385,156

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

31. Financial Risk Management

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

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i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions			-	-
Receivables from non-exchange transactions	51,441,954	51,441,954	-	-
Bank balances	81,522,039	81,522,039	-	-
Total	132,963,993	132,963,993	-	-
As at 30 June 2024				
Receivables from exchange transactions			-	-
Receivables from non-exchange transactions	55,824,393	55,824,393	-	-
Bank balances	79,637,054	79,637,054	-	-
Total	135,461,447	135,461,447	-	-

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

Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	-	-
Current poportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	63603	190,809	508,824	763236
Total	63603	190,809	508,824	763236
As at 30th June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
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 no transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Entity manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

Financial Risk Management

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

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

b) Interest rate risk

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

Management of interest rate risk

To manage the interest rate risk, management has 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

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obtained from independent sources; unobservable inputs reflect the Entity's market assumptions. These two types of inputs have created the following fair value hierarchy:

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

iv) Capital Risk Management

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

Description	2024/2025	Opening Statement 1 st July 2024
Revaluation Reserve	148,253,764	148,253,764
Retained Earnings	711,979	-
Capital Reserve	-	-
Total Funds	148,965,743	148,253,764
Total Borrowings	-	-
Less: Cash and Bank Balances	81,522,039	79,637,054
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	0%	0%

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32. Related Party Disclosures

	2024/2025 FY	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	5,054,700	0
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	183,824,393	0
Total	188,879,093	0

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

(Give details)

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Contingent Liabilities

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

35. Capital Commitments

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

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

36. Events after the Reporting Period

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

37. Ultimate And Holding Entity

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

38. Currency

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

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17. Annexes
Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures		18,472,145.00		18,472,145.00
Transport equipment				-
Office equipment, furniture, and fittings		1,999,000.00		1,999,000.00
ICT Equipment and Other ICT Assets				
Other Machinery and Equipment				
Intangible assets				
Total		20,471,145	-	20,471,145

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

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

PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 1 st July,2024
CHOGORIA BOYS HIGH SCHOOL	Family	54000018207	124,951	
CHOGORIA COMPLEX PRY	Family	54000016178	3681	
CHOGORIA ASSISTANT COUNTY COMMISSIONERS HALL	Family	54000019854	7500000	
EGAKIRAMBA PRIMARY SCHOOL	Family	54000007118	7355	
GIAMPAMPO DAY SEC	Family	54000016251	2350	
GIAMPAMPO PRIMARY SCHOOL	Family	54000015679	1294	
GITARE PRIMARY SCHOOL	Family	54000016222	2605	
GITUNTU SECONDARY SCHOOL	Family	54000015459	36665	
IGWANJAU SECONDARY SCHOOL	Family	54000016078	2352	
IKAME MIXED DAY SECONDARY	Family	54000015176	2140	
IRIGA DEB PRIMARY SCHOOL	Family	54000015465	9482	
ITARA MIXED SECONDARY SCHOOL	Family	54000015508	5840	
KABAIKUBU PRIMARY	Family	54000016175	2750	
KABUI PRIMARY SCHOOL	Family	54000008888	15662	
KAGONGO GACEKE PRIMARY SCHOOL	Family	54000007051	14881.50	
KAGONGO PRIMARY	Family	54000016171	2723	
KAJIAMBAKI PRIMARY SCHOOL	Family	54000015398	2890	

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 1 st July,2024
KAJIUNDITHI DAY SECONDARY SCHOOL	Family	54000015306	3660	
KARIAKOMO ASSISTANT CHIEF OFFICE	Family	54000015570	3105	
KARIMBA CHIEFS' OFFICE	Family	54000015371	2495	
KAUNI MIXED DAY SECONDARY	Family	54000015320	2580	2580
KAUNI MIXED DAY SECONDARY	Family	54000015400	2,720.00	57556
KAUNI PRIMARY SCHOOL	Family	5400005996	10,709.00	10829.20
KIAIBIO PRIMARY SCHOOL	Family	54000015180	3,718.00	58381
KIAIRUGU PRIMARY SCHOOL	Family	54000015177	2,840.00	2840
KIANJUKI PRIMARY SCHOOL	Family	54000015469	2030	2030
KIEGANGURU PRIMARY SCHOOL	Family	54000015708	2901	2901
KIENI MIXED DAY SECONDARY	Family	54000007116	3,943.60	135819.60
KIINI BOARDING PRIMARY	Family	54000015354	3080	3080
KIRARO DAY SECONDARY	Family	54000016286	2,793.00	2,793.00
KIRIANI MIXED DAY SECONDARY SCHOOL	Family	54000012662	2,020.00	2,020.00
MAARA ACC HALL LATRINE	Family	54000017573	2,880.00	0
MAARA POLICE DIVISION	Family	54000005954	26,481.00	26,481.00
MAARA LAW COURT	Family	54000017896	15,895,892.00	0
MAARA YOUTH EMPOWERMENT CENTER	Family	54000015523	248	248
MAGUMA PRIMARY SCHOOL	Family	54000007280	4,379.50	4,379.50

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 1 st July,2024
MUGUMANGO DIGITAL HUB	Family	54000019878	10000000	0
MUGUMANGO CHIEFS OFFICE	Family	54000019882	1000000	0
MUGONA COMPREHENSIVE SCHOOL	Family	54000019875	2100000	0
MAJIRA POLICE POST	Family	54000009018	82,680.00	
MUKUI PRIMARY SCHOOL	Family	54000015324	920	920
MUNGA DAY SECONDARY SCHOOL	Family	54000013693	2000	2000
MUNGA MIXED DAY SECONDARY	Family	54000015169	2450	
MUNGA PRIMARY SCHOOL	Family	54000012734	2410	
PCEA MURAGA PRIMARY	Family	54000016173	2930	
MURAGA TECHNICAL TRAINING INSTITUTE	Family	54000012722	1415	1415
MWIMBI HILLS	Family	0540000	8553127	
MUTHAMBI ASSISTANT COUNTY COMMISSIONER SOCIA HALL	Family	54000016302	2000	
MUTHAMBI DCC OFFICE	Family	54000010844	1642	
MUTHAMBI DCC SOCIAL HALL	Family	54000015435	2227	
MWIMBI HILLS ENVIRONMENTAL GROUP	Family	54000017675	0	
MWIMBI ACC SOCIAL HALL	Family	54000015403	2000	
MWIMBI ASSISTANT COUNTY COMMISSIONER SOCIAL HALL	Family	54000017537	5365	
NDUMBINI DAY SECONDARY	Family	54000015347	7320	
NDUMBINI ASS CHIEF OFFICE	Family	54000019874	1400000	

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 1 st July,2024
NGURUKI MIXED DAY SECONDARY SCHOOL	Family	54000015380	4350	
NGURUKI PRIMARY SCHOOL	Family	54000019877	950000	
NGURUKI PRIMARY SCHOOL	Family	54000015381	1960	
NICA KAMWANGU SECONDARY	Family	54000006997	327.20	
NKUNDI PRIMARY SCHOOL	Family	54000006799	18,536.00	
NTUMU BOARDING PRIMARY SCHOOL	Family	54000012642	2097	
NTURIRI BOYS HIGH SCHOOL	Family	54000015481	5770	
NTURIRI BOYS HIGH SCHOOL	Family	54000016046	4665	
NTURIRI PRIMARY SCHOOL	Family	54000015429	48232	
RUGUTA PRIMARY	Family	54000016219	2575	
ST AUGUSTINE MAJIRA PRIMARY SCHOOL	Family	54000012637	2515	
ST AUGUSTINE MAJIRA PRIMARY SCHOOL	Family	54000018183	105512	
ST BONAVENTURE MUMBUNI SECONDARY	Family	54000006903	9298.40	
THIGAA PRIMARY SCHOOL	Family	54000007128	5674	
THIGAA SECONDARY SCHOOL	Family	54000007362	23875	
WIRU MIXED DAY SECONDARY	Family	54000007079	6181.80	
WIRU PRIMARY SCHOOL	Family	54000007060	17315	
KIRARO PRIMARY	Family	0540000	1,650.00	
MAGUMA PRIMARY	Family	054000016162	2,490.00	

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 1 st July,2024
MURAGARA PRIMARY	Family	054000016141	2,930.00	
NDINTUNE PRIMARY	Family	054000016163	2,480.00	
NDUMBINI PRIMARY	Family	054000016158	2,490.00	
ST PETER KERIANI PRIMARY	Family	054000016266	4,210.00	
BISHOP EZEKIEL PRIMARY	Family	054000016223	2,515.00	
KAIRUNI PRIMARY	Family	054000016172	2,815.00	
KIENI PRIMARY	Family	054000016164	2,820.00	
NTUMU PRIMARY	Family	054000016231	2,855.00	
ST AUGUSTINE MAJIRA	Family	054000016050	2,515.00	
NTURIRI PRIMARY SCHOOL	Family	054000016161	2050	
MUNGA DAY SECONDARY	Family	054000015693	2,450.00	
NTURIRI BOYS SECONDARY	Family	054000016259	2,855.00	
IKAME DAY SECONDARY	Family	054000017576	121,352.50	
KAJIUNDUTHI DAY SEC	Family	054000016197	2,065.00	
KIRIANI DAY SECONDARY	Family	054000016258	2,540.00	

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 1 st July,2024
IGANGARA SECONDARY	Family	054000016250	3,634.00	
Wiru assistant chief	Family	054000016128	850.50	
Muthambi dcc	Family	054000016264	2910	
Muthambi dcc	Family	054000016022	2675	
Ganga acc	Family	054000016169	2075	
Mitheru acc	Family	054000016157	1675	
Muraga tti	Family	054000016183	6800	
maara office ablution	Family	054000	3,263,595.00	
MURAGA BOARDING PRIMARY SCHOOL	Family	054000	2,700,000.00	
KIANJAGI PRIMARY SCHOOL	Family	054000	2,200,000.00	
GIANKANJA PRIMARY SCHOOL	Family	054000	2,500,000.00	
KIINI PRIMARY SCHOOL	Family	054000	1,400,000.00	
KAUUNI DAY	Family	054000	2700000	
KABUI DAY	Family	054000	2700000	
Total			65,762,194	316,273

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Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The statement of receipts and payments as disclosed in Note 8 to the financial statements reflects other grants and transfers amounting to Kshs.83,341 ,219. Included in this amount were bursary disbursements amounting to Kshs.32,234,900 to secondary schools and Kshs.15,872,300 to tertiary institutions to support education for the needy students. Audit examination of payment vouchers and other supporting documents revealed that out of the bursary disbursements amounting to Kshs.83,341 ,219 disbursed to various secondary schools and tertiary institutions, Kshs.1,231,000 was not acknowledged through official receipts or acknowledgment letters by the beneficiary institutions.</p> <p>In the circumstances, the accuracy and completeness of bursary</p>	<p>The acknowledgements have since been received</p>	<p>resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	payments amounting to Kshs. 1,231,000 could not be confirmed.			
	The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.269,082,735 and Kshs.213,258,735 respectively resulting in an underfunding of Kshs.55,824,000 or 21 % of the budget. Similarly, the Fund spent Kshs.202,998,136 against an actual receipts of Kshs.213,258,735 resulting in an underutilization of Kshs.10,260,599 or 5% of the actual receipts. The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public. My opinion is not modified in respect of this matter.	Full funding received	Resolved	
	Late Remittance of Statutory Deductions to the National Social Security Fund During the year under review, the Fund made deductions amounting to Kshs.231,840 towards the National Social Security	To adhere to stipulated timelines	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Fund (NSSF). However, deductions amounting to Kshs.72,720 were not remitted to the Fund within the statutory stipulated timelines. This was contrary to the NSSF guide book page 4 on the obligations of employer under NSSF Act provides that the employer promptly deducts and remits contributions in full to NSSF by the 15th day of the following month. Late payments of mandatory contributions shall attract a penalty of 5% of the contribution for each month or part of the month that are remitted late and that employer promptly submits accurate monthly returns in the prescribed format by the 15th day of the following month.</p>			
	<p>Late Remittance of Pay as You Earn (PAYE) During the year under review, Maara Constituency Fund made deductions in respect of Pay As You Earn (PAYE) from employees' salaries amounting to Kshs.258,752 from the monthly salaries. However, deductions amounting to Kshs.42,031 were not remitted to Kenya Revenue Authority</p>	<p>To adhere to stipulated timelines</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>within the statutory stipulated timelines. This was contrary to Section 19(4) of the Employment Act, 2007 which provides that an employer who deducts an amount from an employee's remuneration in accordance with subsection (1)(a), (f), (g) and (h) should pay the amount so deducted in accordance with the time period and other requirements specified in the law. In the circumstances, Management was in breach of the law.</p>			
	<p>Incomplete Renovations of 10No Classrooms at Ntumu Primary School Included in this expenditure of Kshs.85,258,664 is a transfer of Kshs.3,000,000 to Ntumu primary school for the renovation of ten (10) classrooms, including re-roofing, plastering, fixing of windows and doors, flooring, glazing. However, physical verification of the project carried out in November, 2024 revealed that Management failed to carry out floor finishes and wall finishes of the classrooms costing Kshs.150,550, contrary to the bill of</p>	<p>Variations report was presented</p>	<p>resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	quantities and approved code list. Even though the variations to the contract were supported by Project Management Committee minutes and approvals from the County architect, the changes were not supported by any anticipated events or changes in requirements that necessitated the variations.			
	<p>Incomplete Renovations of 5No Classrooms at St. Peters Keriani Primary School</p> <p>Included in this expenditure of Kshs.85,258,664 is a transfer of Kshs.1,630,000 to St. Peters Keriani primary school for renovation of 5 classrooms, including re-roofing, fixing of 30 windows and 6 doors, floor finishes, veranda, plastering and painting.</p> <p>However, physical verification of the project carried out in November, 2024 revealed that only 3 out of 5 classrooms were renovated. The Management failed to carry out renovation of an additional 2 classrooms contrary to the approved project code list. Even though the variations to the contract were</p>	<p>Variations report was presented</p>	<p>resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>supported by Project Management Committee minutes and approvals from the county architect, the changes were not supported by any anticipated events or changes in requirements that necessitated the variations.</p> <p>In the circumstances, value for money could not be confirmed and Management was in breach of the law.</p>			



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Anthony Muchangi Kariuki
Fund Account Manager.

MAARA NG-CDF
P. O. Box 301 - 60401,
CHONGORIA
Date:.....