

REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
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REPORT

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ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND - RUNYENJES
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:	FINLAT





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

RUNYENJES 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)
Runyenjes Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

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National Government Constituencies Development Fund (NGCDF)
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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
NBV	Net Book Value
NGCDFB	National Government Constituencies Development Fund Board
NGCDF	National Government Constituencies Development Fund
NGCDFC	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 (NGCDF) formerly Constituencies Development Fund (CDF), is established under the NGCDF 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, NGCDF 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 NGCDF 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;

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- 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

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Functions of NGCDF Committee

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

(b) Key Management

The NGCDF Runyenjes 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	Charity Mwarangu
2.	National Sub-County Accountant	Wilfred B. Machaga
3.	Chairman NGCDFC	Elly Mugo Karuguti
4.	Member NGCDFC	Clements Ayub Njiru

(c) Fiduciary Oversight Arrangements

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

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(d) NGCDF Runyenjes Constituency Headquarters

P.O BOX 518-60103
NG CDF office
Along Embu Meru Road next to Embu East subcounty HQ
Runyenjes, Kenya.

(e) Runyenjes, Kenya Contacts

P.O. Box 518-60103
Telephone: (254) 732886705
E-mail: cdfrunyenjes@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) Runyenjes, Kenya Bankers

1. Equity Bank A/C No:0190270618472(Operational Account)
Embu Branch
P.O. Box75104-00200
Nairobi.
2. Equity Bank A/c No.1350286168680 (Deposit Account)
Runyenjes Branch
P.O. Box 75104-00200 Nairobi.
3. Equity Bank A/C No. Various (as per annex 2) (PMC Accounts)
Runyenjes Branch
P.O. Box 75104-00200 Nairobi.

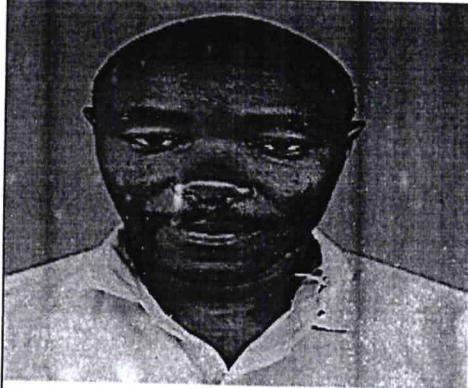
(g) Independent Auditor

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

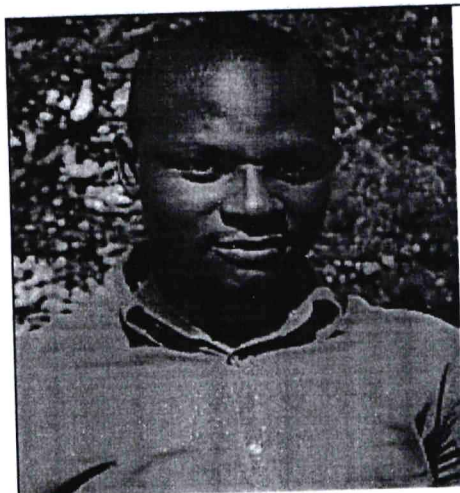
(h) Principal Legal Adviser

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

3. NGCDF Committee

Name	Details
 Chairman: Elly M Karuguti	The Chairman Mr. Elly Karuguti was born on 25/11/1950. He is an Educationist who holds a diploma in Early Childhood development and education and Christian ministry and civil responsibility.
 Moses Gitonga Njagi	Mr. Moses Gitonga was born on 28/08/1989. He holds a certificate in secondary education.

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Patrick Kariuki Katheri

Mr. Patrick K Katheri was born on 22/05/1988. He holds a diploma in Early childhood development and education. He is currently working as a headteacher for a private primary school within Runyenjes constituency.



Secretary: Lillian Kagendo Mbogo

Ms. Lillian K Mbogo was born 30/05/1995. She holds a certificate in secondary education. She is a business woman.



Clements Ayub Njiru

Mr. Clement A. Njiru was born on 29/12/1954.

He holds a certificate in primary education, secondary education and a certificate in aircraft technician airframe.

He is a retired Chief.

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 RWAMBANYAGA	She was born in 1969. NANCY She holds a certificate in primary education, secondary education, certificate in basic computer packages and certificate in Christian religious studies. She had worked as a community health worker.
 BETH WAWIRA KIMANI	She was born on 11/05/1992. She holds a certificate in primary education. Secondary education and a certificate in computer studies
	She was born on 25/05/1986 She holds a certificate in primary education, secondary education and a certificate in computer studies

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OUTGOING NG CDFC MEMBERS

1. RUTH RURAA

4. NGCDFC Chairman's Report



Dear Stakeholder,

On behalf of the NGCDFC Runyenjes, I am pleased to present the annual report and financial statement for the year ended 30th June 2025.

We remain committed to achieving our mission of promoting efficiency and effectiveness in service delivery.

Mr Elly M Karuguti

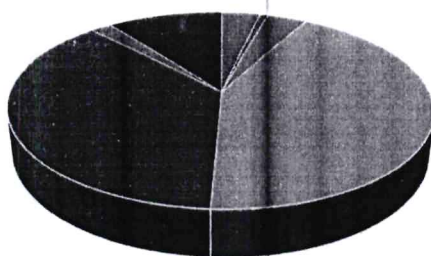
Chairperson, Runyenjes NGCDFC

In the year under review, our budget performance against actual amounts for current year based on economic classification and programmes was as shown below;

In the financial year 2024/2025, NGCDF Runyenjes was allocated Kshs 188,414,052.19. The constituency had an opening balance of Ksh97,857,564 and a previous year allocation that had not been forwarded of Ksh 55,727,133 thus bringing the final budget to Ksh341,998,749. NGCDF Runyenjes received Ksh 192,734,489.07 within the financial year along with the opening balance and AIA the amount available was Kshs. 290,576,697.

The final budget was apportioned as follows:

RUNYENJES 2024/25 BUDGET



- Employee costs
- Use of Goods and Services
- Other Grants and Transfers
- Funds Pending Approval**
- Committee expenses
- Other Government Units Certified Works
- Digital Hubs Expenses

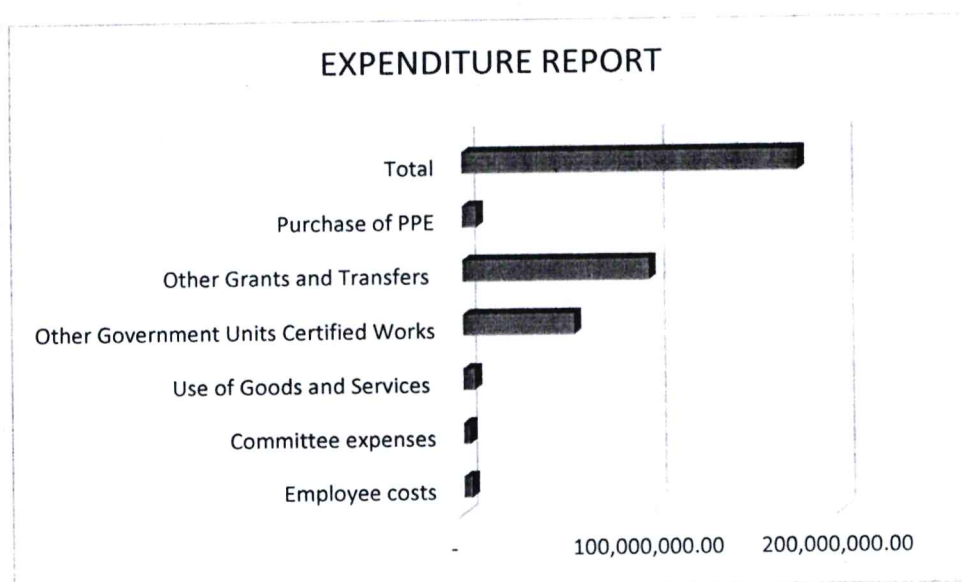
The constituency had Kshs **290,576,697** at its disposal and out of this we spent **Kshs 177,710,505.95**

. The money was spent as follows:

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Category	Amount
Employee costs	4,256,239
Committee expenses	3,203,382
Use of Goods and Services	5,984,529
Other Government Units Certified Works	58,648,986
Other Grants and Transfers	98,324,616
Purchase of PPE	7,292,753
Total	177,710,506

The Graph below presents the Expenditure against the Budget:



Key Achievements of NGCDF Runyenjes Constituency

- NGCDF Runyenjes has paid school fees in the form of bursaries thus achieved higher retention of students in learning institutions and enhancing performance.
- Construction and renovation in education institutions leading to improved learning environments and thus performance.
- Construction of chiefs' offices thus leading to enhanced security and better living conditions.



St Andrew Kianjokoma Mixed Secondary School: Construction to completion of an Administration Block

Emerging Issues

- Inflation has affected the cost of construction.
- Adoption of a new reporting format as guided by the public sector accounting standards board. The format uses accrual basis of accounting as opposed to the prior years where reporting was using cash basis.

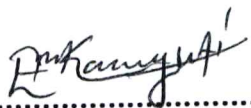
Implementation Challenges

- Insufficient funding to constituency as compared to the needs.
- Local politics surrounding project implementation.
- Inflation leading to increase in project cost.
- Poor record keeping by PMC'S
- Lack of co-operation by PMC'S
- NGCDF Act been rendered unconstitutional which has led to delay in implementation of projects by delayed funding.
- Political unrest in the Country.

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How To Overcome Challenges

- Make requests to the NGCDF Board to request for additional funding.
- Capacity builds the project management committees on NGCDF Act and regulations.
- Request Contractors to use more locally available products to minimize on costs incurred.
- Capacity build PMC's on how to prepare and maintain records.
- Capacity building on their role and responsibility in managing public funds to ensure service delivery to the community.
- Better preparation during implementation of projects in this uncertain period of NGCDF
- NASC committee is conducting public participation to have NGCDF ingrained in the Constitution


.....

Name Elly M Karuguti
Chairman NGCDF Committee

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

Introduction

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

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

1. To improve quantity and quality of infrastructure in the constituency
2. To enhance safe built environment in the constituency
3. To enhance provision of social, sports facilities and services within the constituency
4. To maximize on the limited land resources during design and construction buildings
5. To enhance community participation particularly youth, women and special groups
6. To increase bursary and ensure efficiency and fairness in allocation

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 have been able to issue bursary to various students in secondary, tertiary and universities. Below is a summary of infrastructure done in the financial year (approximately) in Primary schools we have renovated 20 classrooms, constructed 4 new classrooms, Science laboratories, administration blocks and construction of modern ablution block and toilets.

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				Bursary beneficiaries were approximately 12,000 students in secondary schools and 9,000 students in tertiary institutions.
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	In this financial year we have constructed to completion 3 roomed office and sanitary block at Kathari Assistant chiefs. There was construction of a pit latrine at Karurumo assistant chiefs' office and renovation of Ugweripolice post.
Climate change mitigation activities	Enhance clean chiefs' and protection of biodiversity to mitigate impacts of climate change and emergency/disasters	Restoration of tree nurseries and forest Tree growing and nurturing Restoration from degradation and pollution	Number of tree seedlings planted, gabions constructed water harvesting facilities initiated and pit latrines constructed	Climate Change mitigation activities were tree planting in line with the changes in the Act and the president initiative of planting 15 billion tree seedlings by 2032. The committee through various PMCs will plant at least 500 tree seedling as budgeted in 2024/25.
Emergency	Mitigate on any unforeseen occurrence in the constituency	Better learning environment for students	Number of projects with better toilets	We have built sanitation blocks in 4 primary schools and 2 secondary schools namely: Ngeniari primary school St Joseph Kevote Primary School Kathanjuri Primary School Kianjuki Secondary School

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				Kathugu primary school
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6. Governance Statement

Runyenjes NGCDF is governed by a NGCDFC appointed in accordance with the NGCDF act 2015 as amended in 2016.

Background

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NGCDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

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

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel
- iii. Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

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

Process Of Appointment of NGCDFC Members

To facilitate this, the selection panel invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicised in churches, public offices notice boards and other public areas in the constituency.

Out of the total 21 applicants, the selection panel developed a shortlisting criterion which enabled picking of the nominees.

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S/N	Name	Category Representation	Ward
1.	Elly Mugo Karuguti	Male (Adult)	Kagaari South
2.	Patrick Kariuki Katheri	Male (Youth)	Kyeni South
3.	Flora Kathoni	Female (Adult)	Kagaari North
4.	Lilian Kagendo Mbogo	Female (Youth)	Gaturi North

Nominee of the body representing persons with disability

S/N	Name	Nominating Organisation	Nature of physical Impairment	Ward
1.	Beth Wawira Kimani	National Council Persons with Disability	Physical disability USES CRUTCHES	CENTRAL

S/N	Name	Category	Occupation	Ward
1	Nancy Rwamba	Female	Farmer	Gaturi North
2	Moses Gitonga Njagi	Male	Clerk At Parish	Kyeni North

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

S/N	Name	Gender	Ward
1.	Clements Ayub Njiru	Male	Kyeni South

The members were gazette on 21st May 2025 and during their first meeting on 26/05/2025 they went through the process of electing the chairperson and the secretary of the committee. The following members were elected.

1. Chairperson position –gazette-ID No.1307575
2. Secretary position –Lilian Kagendo Mbogo of ID no. 32363740 elected as the secretary to the committee.

During its first meeting, a Constituency Committee established two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board. The two sub-committees are as follows:

- i. Bursary sub committee
- ii. Complaints resolution committee.

The following were appointed to the different committee

i. Bursary committee

1. Lillian Kagendo - Member
2. Clements Ayub - Chairperson Bursary Sub Committee
3. Patrick Kariuki - Member
4. Nancy Wamba -Member
5. Beth Wawira -Member
6. Samuel L Kapadia- SCDEO

ii. Complaints resolution committee

1. Ms. Jane Waruinge -DCC/ Member
2. Mr. EllyMugoKaruguti -Chairperson/Member
3. Mr. Clements Ayub -Member
4. Ms. Wincate Wanja -C.O.M

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

Roles and functions of NGCDFC

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

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

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Removal of NGCDFC Members

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

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practises;
- (f) causing disharmony within the committee;
- (g) physical or mental infirmity.

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

Training of NGCDFC Members

In the financial year 2024/2025 the NGCDF Board organized training of NGCDFC members. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NGCDF Runyenjes.

Number of Meetings Held

According to the NGCDF Act 2015 amended in 2022, the NGCDF Committee is required to hold a maximum of 24 meetings in a year including any subcommittee meetings. Runyenjes Constituency Held a total of 13 NGCDFC meetings and four sub-committee meetings in the financial year 2024-2025 and the attendance was as follows.

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NGCDFC MEETING HELD IN F/Y 2024/2025

	15. 7.2 4	19. 8.2 4	16. 9.2 4	14.1 0.2 4	2.1 2.2 4	16.1 2.2 4	20. 1.2 5	24. 2.2 5		13. 3.2 5	24. 3.2 5	28. 4.2 5		26. 5.2 5	30.5 .25
MEMBERS															
ELLY MUGO KARUGUTI		✓	✓	✓	✓	✓	✓	✓				✓	✓		✓
LILIAN KAGENDO MBOGO		✓	✓	✓	✓	✓	✓	✓				✓	✓	✓	✓
PATRICK KARIUKI KATHERI		✓		✓	✓	✓	✓	✓		✓		✓	✓	✓	✓
JANE WARUINGE		✓		✓		✓	✓	✓				✓			✓
MOSES GITONGA NJAGI		✓	✓	✓	✓	✓	✓	✓				✓	✓		✓
NANCY RWAMBA		✓	✓	✓	✓	✓	✓	✓		✓		✓	✓	✓	✓
BETH WAWIRA KIMANI		✓	✓	✓	✓	✓	✓	✓		✓		✓	✓	✓	✓
CLEMENT NJIRU AYUB		✓	✓	✓	✓	✓	✓	✓		✓		✓	✓	✓	✓
RUTH RURAA		✓		✓		✓	✓					✓			
FLORA KATHONI														✓	

Ethics & conduct

Members of NGCDFC are required to observe the following ethical issues

- Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.

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- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
 - iii. Leadership- NGCDFC members should promote leadership in the constituency.
- During the financial year 2024/2025 members of NGCDFC Runyenjes adhered to the above ethical issues.

Members remuneration

NGCDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance seven thousand per meeting and all other members an allowance of five thousand per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

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

Disclose policy on conflict of interest

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

Risk management

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service.

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

7. Management Discussion and Analysis

NGCDF Runyenjes is one of the four constituencies of Embu County. The management of the fund at the constituency level is done by the NG-Constituency Development Fund Committee. These members are selected from different wards of Runyenjes Constituency who are responsible for ensuring equitable distribution of the fund across the constituency.

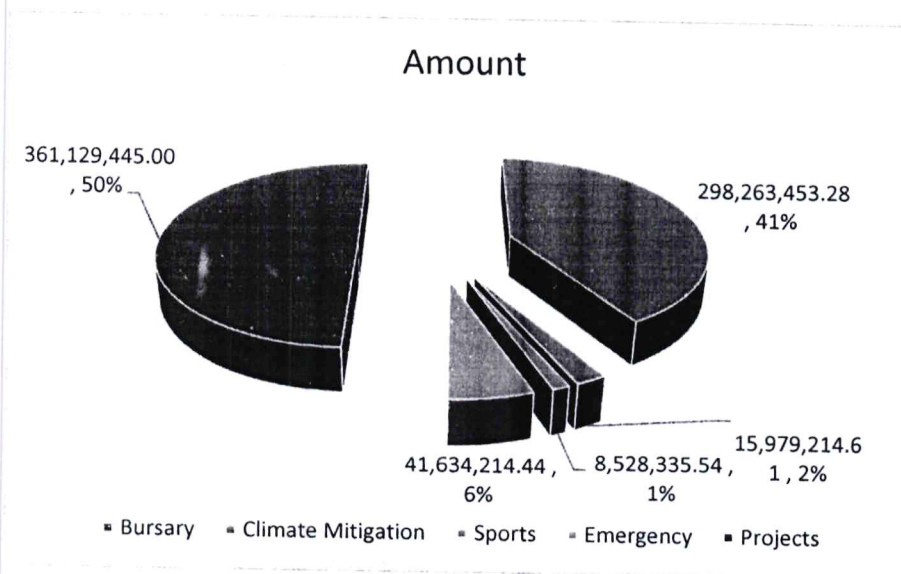
In the last five years NGCDF Runyenjes has received a total of Ksh803,931,767.31 as shown below;

No.	Financial Year	Amount
1	24/25	193,617,934.00
2	23/24	184,129,901.00
3	22/23	151,960,174.00
4	21/22	137,088,879.00
5	20/21	137,134,879.31
		803,931,767.31

The NGCDF allocates fund to National Government projects these are Education, Security and Climate Mitigation. Once the NGCDFC receives its budget allocation from the NGCDF Board it conducts public participation across the constituency and identifies the needs of the Runyenjes Constituents. After, the NGCDFC has a meeting and allocates the funds to various projects.

NGCDF Runyenjes has utilised these funds to promote development across the various sectors. These are bursary, climate mitigation, education and security sector projects as shown below;

Below is the total allocation of the five sectors for five years.



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NGCDFC has made major developments in the education, security and climate mitigation sector by equipping the institutions. Some of the notable projects include:

- Construction of police stations-Kianjokoma police station & Ugweri Police Post which have enhanced security.
- Construction of boreholes at Ugweri police Post & Karurumo Primary School which has made water accessible to the institutions
- Construction of storey buildings at Makengi primary school, Karundori primary school and Kithare primary school which have helped with the distribution of infrastructure in the school thus reduction space consumption.
- Construction of modern exhaustible sanitation blocks which helps with the use of space.
- Partnering with REREC for electricity connection in various villages.
- Construction of digital Hubs to promote youth entrepreneurship
- Establishing a new primary school in Gaitutu Village to make learners access education at a nearer place and to help decongest overcrowded neighbouring school.
- Construction of laboratories in primary schools hosting Junior Secondary students to help them learn science subjects under Competency Based Education.

Another major priority for NGCDFC Runyenjes has been ensuring that students stay in school by providing bursary funds. The NGCDFC allocates the maximum percentage allowable to ensure that the needs of the students are met. Although it has been challenging seeing as the cost of living is high and the common mwananchi is struggling to make ends meet thus Runyenjes has noted an increase in the number of beneficiaries and the bursary allocation has not been sufficient to meet the needs of the constituents.

NGCDF Runyenjes has been experiencing challenges; some of these are

- The high cost of living which has affected the prices of commodities and increased cost of project.
- Political unrest within the country affecting government intervention
- Unrest due to the future of the fund

Overall, the NGCDF Runyenjes is paramount in development of the constituency. Providing bursary and improving the infrastructure of National Government institutions it ensures that there is development at the grassroots level.


RUNYENJES FUND ACCOUNT
P. O. Box 518-60103,
Nairobi
Name Charity Mwarangu
Fund Account Manager

8. Environmental and Sustainability Reporting

The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NGCDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion. The Constituency has partnered with institutions of learning to ensure sustainability of the program.

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Runyenjes 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 Runyenjes 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 NGCDF has allocated part of its budget to climate change mitigation activities such as afforestation, reafforestation, grassroots sensitization, and tree seedling production.

2. Environmental performance

Environmental protection is a core initiative of NG CDF Runyenjes. We consider caring for the environment a fundamental responsibility and a crucial aspect of our operational approach. Our commitment to environmental stewardship is deeply integrated in our strategic plan.

As the committee, we are waiting for guidelines from the Board in line with the changes in the NGCDF Act 2015 as amended in 2023. These will guide in coming up with future strategies in handling climate mitigation matters.

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Despite that, the committee has allocated sufficient funds for tree planting at schools. In order to ensure sustainability and survival of the tree growing activity, the committee is constructing boreholes to enable the schools to have access to water.

3. Employee welfare

We invest in providing the best working environment for our employees. Runyenjes 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 are based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees are registered with Social Health Authority and are deducted monthly contributions to SHIF. Employees are encouraged and supported to build on their skills and knowledge continually. Runyenjes 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-

Runyenjes Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Runyenjes 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

Runyenjes 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 NGCDFC engaged the community through community leaders during the bursary program to identify the needy students to be awarded the bursary.

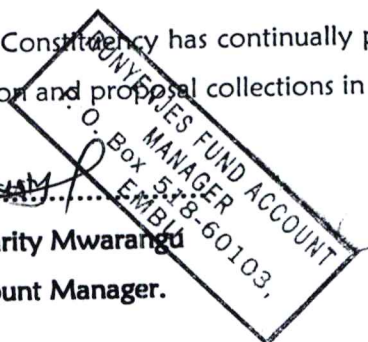
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Public Awareness

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.

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

.....
Name Charity Mwarangu
Fund Account Manager.



9. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Runyenjes 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 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-Runyenjes 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 Runyenjes financial statements give a true and fair view of the state of NGCDF Runyenjes transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-Runyenjes Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Runyenjes 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 Runyenjes financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

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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-Runyenjes Constituency financial statements were approved and signed by the Accounting Officer on 30th Oct 2025.



Name: Elly Karuguti

Chairman – NGCDF Committee



Name: Charity Mwarangu

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 - RUNYENJES CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund -Runyenjes Constituency set out on pages 1 to 72

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

In my opinion, except for the 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 - Runyenjes 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unreconciled Opening Cash and Cash Equivalent Balance

The statement of financial position reflects the cash and cash equivalent opening balance of Kshs.97,849,564, as disclosed in Note 19 to the financial statements. However, the corresponding balance in the prior year audited financial statements was Kshs.88,433,183, comprising of Kshs.81,671,885 and Kshs.6,761,298 being cash and bank and Project Management Committee (PMC) balances respectively. The resulting variance balance of Kshs.9,416,381 has not been reconciled.

In the circumstances, the accuracy and completeness of opening cash and equivalent balance of Kshs.97,849,564 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 - Runyenjes Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Performance and Control

The statement of comparison of budget and actual amounts for the year reflects final receipt budget and actuals on comparable basis of Kshs.341,998,749 and Kshs.290,576,697 resulting to underfunding of Kshs.51,422,053, or 15 % of the budget. Similarly, the Fund expended an amount of Kshs.177,710,506 against actual receipts of

Kshs.290,576,697, resulting to under-absorption of Kshs.112,866,191 or 39 % of the actual receipts.

In the underfunding and under-expenditure affected the planned activities and programs and impacted negatively on service delivery to the public.

My opinion is not modified in respect of the above matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matter

In the audit report of the previous year, an issue on delayed implementation of projects was raised under report on Lawfulness and Effectiveness in Use of Public Resources. It was observed a total amount of Kshs.93,703,235 had been allocated for implementation of thirty-seven (37) projects. However, review of project files and physical verification done in the month of December, 2024, revealed that only six (6) projects with a total cost of Kshs.13,000,000 were completed during the year while eleven (11) projects with a total allocation of Kshs.35,420,033 were incomplete. The remaining twenty (20) projects with total estimated cost of Kshs.45,283,202 had not commenced. However, the issue remained unresolved as at 30 June, 2025 contrary to Section 149 (2) (I) of Public Finance Management Act, 2012 which require Accounting Officers designated for County Government entities to try to resolve any issues resulting from an audit that remain outstanding.

Other Information

Management is responsible for the Other Information set out on page iv to xxxi which comprise of Project Information and Overall Performance, Statement of Performance against the Fund Predetermined Objectives, 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 Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

The Public Procurement Capacity Building Levy of 0.03% was not deducted from contract payments 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 return to the Authority by 20th day of the subsequent month.

In the circumstances, Management was in breach of law.

2. Delayed Implementation of Projects

Review of the Projects Implementation Status for the year under review revealed that, a total amount of Kshs.86,174,638 had been allocated for implementation of thirty-five (35) projects. However, review of project files and physical verification done in the month of October, 2025, revealed that only six (6) projects with a total cost of Kshs.17,750,638 were completed during the year while two (2) projects with a total allocation of Kshs.10,000,000 were incomplete. The remaining twenty-seven (27) projects with total estimated cost of Kshs.58,424,638 had not commenced.

In the circumstances, value for money obtained from incomplete and un-started projects could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern

them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of the Management and the National Government Constituencies Development Fund Committee

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

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

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

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

National Government Constituencies Development Fund Committee is responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how

Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, ACS
AUDITOR-GENERAL

Nairobi

14 November, 2025

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

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

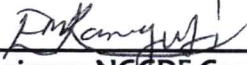
	Note	Period ended 30 th June 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	188,414,052
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	8,000
Total revenue		188,422,052
Expenses		
Employee costs	10	5,352,672
Committee expenses	11	3,203,382
Use of Goods and Services	12	5,984,529
Other Government Units Actual expenditure	13	58,463,059
Other Grants and Transfers Actual expenditure	14	98,324,616
Depreciation and amortization expense	15	211,513
Digital Hubs Actual expenditure	16	-
Total expenses		171,539,772
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		16,882,280

National Government Constituencies Development Fund (NGCDF)

Runyenjes Constituency

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

The Constituency financial statements were approved by the NGCDFC on 30/10/2025 and signed by:


Chairman NGCDF Committee

Name: Elly Karuguti

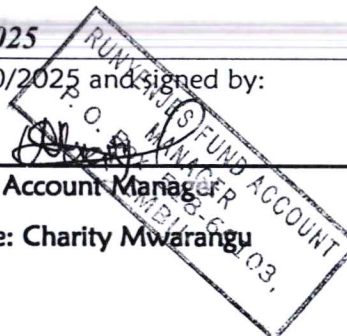

National Sub-County Accountant

Name: Wilfred Machaga

ICPAK M/No:


Fund Account Manager

Name: Charity Mwarangu



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

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

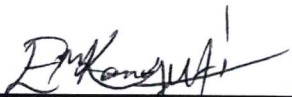
12. Statement Of Financial Position Asat 30th June, 2025

	Note	Period as at June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	112,874,191	97,849,564
Receivables from Exchange Transactions	20	7,292,753	-
Receivables from Non-Exchange Transactions	21	51,414,053	55,727,133
Prepayments	22	-	-
Total Current Assets		171,580,996	153,576,697
Non-Current Assets			
Property, Plant and Equipment	23	554,781	766,295
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		554,781	766,295
Total Assets (A)		172,135,778	154,342,992
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	-	185,927
Lease Liabilities	28	-	-
Gratuity provision	29	3,088,567	1,992,135
Total Current Liabilities		3,088,567	2,178,062

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

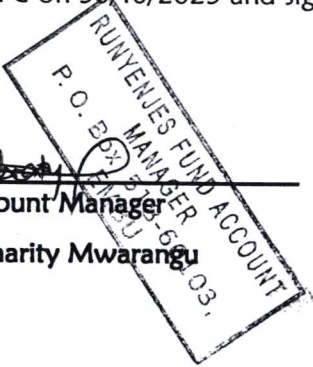
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		3,088,567	2,178,062
Net Assets (A-B)		169,047,211	152,164,930
Represented by:			
Revaluation Reserves		169,047,210	152,164,930
Accumulated Surplus			
Total Net Assets		169,047,210	152,164,930

The Constituency financial statements set out on pages 1 to 19 approved by NG CDFC on 30/10/2025 and signed by:


 Chairman NGCDF Committee
 Name: Elly Karuguti


 National Sub-County Accountant
 Name: Wilfred Machaga
 ICPAK M/No:


 Fund Account Manager
 Name: Charity Mwarangu



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

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
As at 30th June 2024 (cash basis)	81,671,885	-	81,671,885
Adjustments: (to recognize assets and liabilities)			
Add Assets	72,671,107		72,671,107
Less Liabilities	2,178,062		2,178,062
As at July 1, 2024	152,164,930		152,164,930
Surplus/(Deficit) For the Period	16,882,280		16,882,280
Revaluation Gain/Loss	-	-	-
As at 30th June (current year)	169,047,210	-	169,047,210

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

	Notes	Period ended 30 th June 2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		192,727,133
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		8,000
Total Receipts		192,735,133
Payments		
Employee costs		4,256,239
Committee expenses		3,203,382
Use of Goods and Services		5,984,529
Other Government Units Certified Works		58,648,986
Other Grants and Transfers		98,324,616
Digital Hubs Expenses		-
Total Payments		170,417,753
Net Cash Flows from/ (used in) Operating Activities	30	22,317,380
Cash flows From Investing Activities		

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Purchase of PPE		7,292,753
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		7,292,753
Net increase/(decrease) in cash & Cash equivalents		15,024,627
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		15,024,627
Cash and cash equivalents at Period Start	19	97,849,564
Cash and cash equivalents at Period End	19	112,874,191

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

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024-2025	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025		
Revenue							
Transfers From the NGCDF Board	188,414,052	97,849,564	55,727,133	341,990,749	290,576,697	51,414,053	85%
Grants/donations from other entities	-	-	-	-	-	-	-
Finance income	-	-	-	-	-	-	-
Miscellaneous income	-	8,000	-	8,000	-	8,000	0%
Totals	188,414,052	97,857,564	55,727,133	341,998,749	290,576,697	51,422,053	85%
Expenses							
Employee costs	5,756,588	5,369,126	657,599	11,783,313	4,256,239	7,527,074	36%

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Committee expenses	2,373,255	93,302	-	2,466,557	2,352,662	113,895	95%
Use of Goods and Services	8,827,422	2,696,685	730,897	12,255,004	6,835,249	5,419,755	56%
Other Government Units Certified Works	74,656,356	53,161,829	18,976,066	146,794,250	61,031,993	85,762,258	42%
Other Grants and Transfers	91,800,432	34,887,280	-	126,687,711	94,233,571	32,454,141	74%
Digital Hubs Expenses	5,000,000	1,554,986	-	6,554,986	-	6,554,986	0%
Funds Pending Approval**	-	94,356	35,362,571	35,456,928	9,000,793	26,456,135	25%
Total Expenditure	188,414,052	97,857,564	55,727,133	341,998,750	177,710,506	164,288,244	52%
Surplus for the period	-	(0)	-	(0)	112,866,191	(112,866,191)	-

✓ The compensation of employees has a lower utilization as we have not remitted gratuity payment for the year.

✓ The funds for the constituency were remitted near the end of the financial year the constituency has not implemented the projects funded in the last week of disbursement.

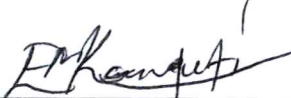
✓ The unapproved projects have been approved and awaiting the tender process there was delay in preparation of documentation.

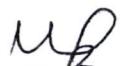
**Funds pending approval are sums not yet approved by the board for utilization and include approved allocations and/or AIA not yet allocated for specific projects.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	164,288,244
Less undisbursed funds receivable from the Board as at period June 2025	51,414,053
Cash and Cash Equivalents at the end of the 30 th June 2025	112,874,191

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 30/10/2025 and signed by:


 Chairman NGCDF Committee
 Name: Elly Karuguti


 National Sub-County Accountant
 Name: Wilfred Machaga
 ICPAK M/No:


 Fund Account Manager
 Name: Charity Mwarangu



National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget			Final Budget	Actual on	
					comparabl	Budget
		Adjustments			e basis	utilization
		Opening Balance (operation al, deposit and PMCs C/Bk) and AIA	Previous Years' Outstandin g Disburseme nts			difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,756,588	5,369,126	657,599	11,783,313	4,256,239	7,527,074
1.2 Committee allowances	1,125,255	2,312		1,127,567	1,110,132	17,435
1.3 Use of goods and services	4,423,000	80,283		4,503,283	2,959,078	1,544,205
Sub-total	11,304,843	5,451,721	657,599	17,414,163	8,325,449	9,088,714
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,180,000	107,691		1,287,691	500,000	787,691
2.2 Committee allowances	1,248,000	90,990		1,338,990	1,242,530	96,460
2.3 Use of goods and services	3,224,422	1,507,109	730,897	5,462,428	2,893,729	2,568,699
Sub-total	5,652,422	1,705,790	730,897	8,089,109	4,636,259	3,452,850
3.0 Constituency Oversight Committee (Itemize as per budget)						-

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Daily Subsistence Allowance		414,602		414,602	392,720	21,882
Hire of transport		100,000		100,000	25,000	75,000
Training		150,000		150,000		150,000
NGCDFC Allowances		82,000		82,000		82,000
General Office Supplies (papers, pencils, forms, small office equipment etc.)		30,000		30,000	21,872	7,129
Catering Services		50,000		50,000	8,400	41,600
Sundry Items (e.g. airport tax, taxis, etc....)		15,000		15,000		15,000
Refined Fuels and Lubricants for Transport		150,000		150,000	25,000	125,000
Telephone, Telex, Facsimile and Mobile Phone Service		10,000		10,000	9,450	550
						-
Sub-total	-	1,001,602	-	1,001,602	482,442	518,161
						-
4.0 Emergency						-
unutilized	5,566,529	4,780,000		10,346,529		10,346,529
ST JOSEPH KEVOTE PRIMARY SCHOOL	-	400,000		400,000	363,190	36,810
NGENIARI PRIMARY SCHOOL	-	591,047		591,047	536,977	54,071
GAKWEGORI PRIMARY SCHOOL	-	1,200,000		1,200,000	1,140,557	59,443
MUNYUTTU PRIMARY SCHOOL	-	231,585		231,585	196,224	35,361
Gakwegori Secondary School	1,200,000			1,200,000	-	1,200,000
St Jerome Ugweri Secondary School	600,000			600,000	545,257	54,743
Kavutiri Sec Sch	600,000			600,000	-	600,000
Ndumari Sec Sch	750,000			750,000	539,019	210,981

National Government Constituencies Development Fund (NGCDF)

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Muragari Primary School	600,000			600,000	-	600,000
Kinthithe Day Secondary School	600,000			600,000	-	600,000
RUNYENJES TECHNICAL AND VOCATIONAL COLLEGE		5,000,000		5,000,000		5,000,000
KIGAA SECONDARY SCHOOL		300,000		300,000		300,000
UGWERI POLICE POST		250,000		250,000		250,000
				-		-
				-		-
Sub-total	9,916,529	12,752,633	-	22,669,162	3,321,223	19,347,938
5.0 Bursary and Social Security						-
5.1 Primary Schools				-		-
5.2 Secondary Schools	48,000,000	28,449		48,028,449	44,760,419	3,268,030
5.3 Tertiary Institutions	27,365,621	718,960		28,084,581	28,084,581	0
5.4 special needs		1350000		1,350,000	600,000	750,000
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
Sub-total	75,365,621	2,097,409	-	77,463,030	73,445,000	4,018,030
7.0 Environment						-
Kathambaiconi primary school	300,000			300,000		300,000
Gaitutu primary school	684,000			684,000		684,000
St Joseph Kevote Primary	484,282			484,282		484,282

Nthagaiya Day secondary school	500,000			500,000		500,000
Kagaari secondary school	500,000			500,000		500,000
Mbuinjeru secondary school	500,000			500,000		500,000
Kiamboa secondary school	500,000			500,000		500,000
EAPC Kariru Secondary School		80,000		80,000		80,000
Karurumo Primary School		80,000		80,000		80,000
St. Catherine Keruri primary school		80,000		80,000		80,000
St. Jerome Ugweri Secondary School		80,000		80,000		80,000
St. Jude Karurumo Secondary School		80,000		80,000		80,000
Gaitutu primary school		400,000		400,000	400,000	-
Gaitutu primary school		800,000		800,000	800,000	-
Sub-total	3,468,282	1,600,000	-	5,068,282	1,200,000	3,868,282
8.0 Primary Schools Projects						-
Ngarari Primary School	1,400,000			1,400,000	-	1,400,000
Kangondi Primary School	3,400,000			3,400,000		3,400,000
Kavuru Primary School	1,400,000			1,400,000	-	1,400,000
Kandete Primary School	3,400,000			3,400,000		3,400,000
Karundori Primary School	2,600,000			2,600,000	737,861	1,862,139
Kanginga Primary School	9,500,000			9,500,000		9,500,000
Karago Primary School	3,550,000			3,550,000		3,550,000
Kithare Primary School	5,000,000			5,000,000	-	5,000,000
Kaveti Primary School	3,400,000			3,400,000		3,400,000
Karumiri Primary School	3,550,000			3,550,000	-	3,550,000
Nguyori Primary School	3,400,000			3,400,000		3,400,000

National Government Constituencies Development Fund (NGCDF)

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Muchagori Primary School	1,400,000			1,400,000	-	1,400,000
St Joseph Kevote	1,400,000			1,400,000	-	1,400,000
Kiaragana Primary School	1,400,000			1,400,000	-	1,400,000
Gichugu Primary School	3,200,000			3,200,000	-	3,200,000
Mbuinjeru Primary School	3,600,000			3,600,000		3,600,000
Kathanjuri Primary School	3,900,000			3,900,000		3,900,000
Kiamboa Primary School	3,900,000			3,900,000		3,900,000
Kathambaiconi Primary School	2,156,356			2,156,356		2,156,356
Gichera Primary School	300,000			300,000		300,000
Kagaari Primary School		1,200,000		1,200,000		1,200,000
Kagaari Primary School		4,100,000		4,100,000	3,699,080	400,920
Karurumo Primary School		4,939,885		4,939,885	4,917,090	23,795
Kathugu primary school		3,200,000		3,200,000	2,931,449	268,551
St Joseph Kevote Primary School		600,000		600,000		600,000
ST Phillip Makengi Primary School		600,000		600,000		600,000
St. Catherine Keruri Primary school		1,000,000		1,000,000	956,042	43,959
Kanja primary school		3,793		3,793		3,793
Gaitutu primary school		4,700,000		4,700,000	4,284,724	415,276
Consolata Primary School Kevote		250,000		250,000	245,405	4,595
Gaitutu primary school		1,872,850		1,872,850	1,739,575	133,275
St. Catherine Keruri Primary school		-	4,000,000	4,000,000	3,637,526	362,474
Gikuuri Primary school		-	1,388,033	1,388,033	1,267,827	120,206
Kiangungi primary school		-	4,100,000	4,100,000	3,655,323	444,677
Ngeniari Primary School		-	4,000,000	4,000,000	3,816,499	183,501

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

Gichera Primary School		-	1,400,000	1,400,000	1,276,713	123,287
Irangi Primary School		-	4,088,033	4,088,033	3,650,920	437,113
C.C.M Kigaa Primary School		510		510		510
Canon Herbert Primary School		353,332		353,332	314,972	38,360
CCM Nguire Primary School		16		16		16
D.E.B Ngenjari Primary School		270,388		270,388		270,388
DEB Gichiche pry sch		22,493		22,493		22,493
DEB Karumiri/Thau Primary School		409,425		409,425	408,345	1,080
DEB Karumiri/Thau Primary School		36,581		36,581		36,581
DOE Kivuria Pry Sch		1,030		1,030		1,030
Gatinda Primary School		18,567		18,567		18,567
Gatumbi Primary School		751		751		751
Karundori Primary School		758,363		758,363		758,363
Karurumo Primary School		101,304		101,304	40,192	61,112
Kathanjuri Primary School		4,942		4,942		4,942
Kithunguthia Primary School		406		406		406
Kubukubu Boarding School		44,854		44,854		44,854
Mbui Njeru Primary School		30,934		30,934		30,934
Muganjuki Primary School		219,068		219,068	122,761	96,307
Ndumari Primary School		313,587		313,587	276,215	37,372
Nica Kathuriri Primary School		25,790		25,790		25,790
Nica Kathuriri Primary School		25,790		25,790		25,790
Nica Matururi		70,203		70,203		70,203
Nica Matururi Primary School		6,627		6,627		6,627

National Government Constituencies Development Fund (NGCDF)

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S.A Gikuuri Primary School		336,190		336,190	335,300	890
SA Gikuuri Pry sch		55,605		55,605		55,605
SA Kiarimui Primary School		6,504		6,504		6,504
St Johns Boarding Pry sch Gaikama		86,091		86,091	41,730	44,362
St Phillip Makengi pry sch		276,543		276,543		276,543
Ugweri Pry		103,038		103,038		103,038
KARURUMO PRIMARY SCHOOL		165,118		165,118		165,118
GATITU PRIMARY SCHOOL		22,871		22,871		22,871
		128,545		128,545		128,545
Kanduri Primary school		350,000		350,000		350,000
		-		-		-
				-		-
Sub-total	61,856,356	26,711,994	18,976,066	107,544,415	38,355,548	69,189,867
9.0 Secondary Schools Projects (List all the Projects)						
Kegonge High School	2,800,000			2,800,000		2,800,000
Kyeni Girls High School	5,000,000			5,000,000		5,000,000
Kanja Secondary School		2,200,000		2,200,000	2,005,049	194,951
Kariru Secondary School		1,600,000		1,600,000	1,503,975	96,025
Kianjokoma Day Secondary School		4,200,000		4,200,000	3,918,014	281,986
Mugui Secondary School		200,000		200,000		200,000
St Marks Ena Secondary School		11,482,000		11,482,000	11,435,000	47,000
				0	0	
St Micheal Kevote Secondary School		1		1		1

National Government Constituencies Development Fund (NGCDF)

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Muganjuki Secondary School		400,000		400,000	400,000	
Kigaa Secondary School		3,100,000		3,100,000	2,143,858	956,142
EAPC Kariru Mixed Day Sec. School		21,742		21,742		21,742
Gatumbi Secondary School		375		375		375
Gitare Mixed Sec Sch		16,402		16,402		16,402
Kariru Day Secondary School		179,536		179,536		179,536
Kariru Day Secondary School		179,536		179,536		179,536
Kavutiri Sec Sch		82,135		82,135		82,135
Kiangungi Sec Sch		333		333		333
Kianjuki Sec Sch		70,260		70,260		70,260
Mugui Sec. School		23,850		23,850		23,850
Ndumari Sec Sch		22,074		22,074		22,074
Nica Kanduri Mixed Day Secondary School		1,578		1,578		1,578
Nica Kathuriri day Secondary school		122		122		122
S.A Gikuuri Day Secondary School		24,270		24,270		24,270
S.A Mukuria Secondary School		25,295		25,295		25,295
S.A Nduuru Secondary school		255,660		255,660		255,660
SA Kyeni Secondary School		60,303		60,303		60,303
St Anthony Kivuria Mixed Sec Sch		1,317		1,317		1,317
St Francis Ngoire Sec Sch		239,582		239,582		239,582
St Gertrude Kinthithe Sec Sch		14,408		14,408		14,408
St Mark Ena Day Sec Sch		118,255		118,255		118,255
St Michael Sec-Kevote		391,204		391,204	385,703	5,501
St. Agnes Girls Sec. School		61,920		61,920		61,920

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St. Francis Kanja Sec. School		8,269		8,269		8,269
ST. John Fisher Mbui Njeru Mixed Day Secondary School		99,063		99,063		99,063
St. Marys Kigaa Secondary School		1,148		1,148		1,148
St. Paul Kiamboa Sec. School		1,349,820		1,349,820	1,284,845	64,975
ST. Thomas Aquinas Day Secondary School		816		816		816
Ugweri Secondary School		18,562		18,562		18,562
Ugweri Secondary School				-		-
				-		-
				-		-
Sub-total	7,800,000	26,449,835	-	34,249,835	22,676,444	11,573,391
10.0 Tertiary institutions Projects (List all the Projects)				-		-
Runyenjes Technical and Vocational Training Institute	5,000,000			5,000,000		5,000,000
Sub-total	5,000,000	-	-	5,000,000	-	5,000,000
11.0 Security Projects						
Kevote Police Post	1,500,000			1,500,000		1,500,000
Kevote Assistant Chief's Office	150,000			150,000		150,000
Maranga Assistant Chief's Office	600,000			600,000	550,000	50,000
Kavango Assistant Chief's Office	800,000			800,000		800,000
Karurumo Assistant Chiefs office		382,598		382,598		382,598
Kathari Assistant chief's Office		1,500,000		1,500,000	1,367,642	132,358

National Government Constituencies Development Fund (NGCDF)
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Nthagaiya chief's office		500,000		500,000		500,000
Ugweri police post		2,200,000		2,200,000	2,048,568	151,432
Ugweri police post		5,040,000		5,040,000	4,939,490	100,510
Maranga Assistant Chief's Office RE-submission St Micheal Kevote		550,000		550,000	550,000	-
Sub County Commissioner Embu East District residence		400,000		400,000		400,000
Kanja AEO Office		102		102		102
Kavutiri A.P. line chief's Office		2,309		2,309		2,309
Kianjokoma Police Staff Houses		50,097		50,097		50,097
Mburu Njeri Assistant Chief Office		15,368		15,368		15,368
Mukuuri assistant chief office		102,744		102,744	68,894	33,850
Nthagaiya Chief's Office		2,081		2,081		2,081
Sub-total	3,050,000	10,745,300	-	13,795,300	8,974,594	4,820,706
12.0 Acquisition of assets						-
12.1 Motor Vehicles (including motorbikes)		7,600,000	-	7,600,000	7,292,753	307,247
12.2 Purchase of furniture and fittings				-		-
12.2 Construction of CDF office				-		-
Sub-total	-	7,600,000	-	7,600,000	7,292,753	307,247
13.0 Others						-
Kianjokoma Digital Hub	5,000,000.00	-	-	5,000,000		5,000,000
13.1 Strategic Plan		54,986	-	54,986		54,986

National Government Constituencies Development Fund (NGCDF)

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13.2 Innovation Hub		1,500,000	-	1,500,000		1,500,000
Sub-total	5,000,000	1,554,986	-	6,554,986	-	6,554,986
6.0 Sports				-		-
6.1		91,937		91,937		91,937
6.2				-		-
Sub-total	-	91,937	-	91,937	-	91,937
Funds pending approval**				-		-
unapproved projects				-		-
reversed cheques		7,356		7,356		7,356
AIA	-	87,000		87,000		87,000
				-		-
Kanginga primary School			14,000,000	14,000,000		14,000,000
St Phillip Makengi Primary School			1,950,000	1,950,000		1,950,000
Kithare primary school			5,012,571	5,012,571		5,012,571
Nthagaiya Primary School			4,000,000	4,000,000	3,808,035	191,965
Karundori Primary School			5,000,000	5,000,000	5,000,000	-
Rural Electrification and Renewable Energy Corporation			5,000,000	5,000,000		5,000,000
Electricity connection						
Maranga Assistant chief's Office /Subcounty Commissioner Embu			400,000	400,000	192,757	207,243
East Residence						
Sub total	-	94,356	35,362,571	35,449,571	9,000,793	26,456,135

National Government Constituencies Development Fund (NGCDF)

Runyenjes Constituency

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Total	188,414,05 2	97,857,56 4	55,727,133	341,998,7 50	177,710,5 06	164,288,2 44

(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)

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16. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NGCDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NGCDF Act 2015 (amended 2023). The NGCDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NGCDF Runyenjes Constituency principal activity is fund activities that fall in line with responsibilities of the National Government to its constituents.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the International Public Sector Accounting Standards (IPSAS). The NGCDF Runyenjes has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement.

The NGCDF Runyenjes 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.

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.

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	Applicable 1st January 2025 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. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities. Not Applicable in the constituency.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. Not applicable in the constituency.
IPSAS 45: Property Plant and Equipment	Applicable 1st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has 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.

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	The Physical asset has been recognized as an Entity Asset at NBV amount.
IPSAS 46: Measurement	Applicable 1st January 2025 The objective of this standard was to improve measurement guidance across IPSAS by: i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value. This IPSAS is applicable effective 1st July 2025.
IPSAS 47: Revenue	Applicable 1st January 2026 This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions. This IPSAS is applicable effective 1st July 2026.
IPSAS 48: Transfer Expenses	Applicable 1st January 2026 The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. Not applicable in the constituency.
IPSAS 49: Retirement Benefit Plans	Applicable 1st January 2026 The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. Not applicable in the constituency.
IPSAS 50: Exploration & Evaluation of	Applicable 1st January 2027 The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:

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Mineral Resources	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. Not applicable in the constituency
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iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

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

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

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

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the NGCDF Runyenjes 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

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charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

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

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within

the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

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Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

h) Provisions

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

i) Social Benefits

Social benefits are cash transfers provided to:

- ✓ specific individuals and / or households that meet the eligibility criteria,
- ✓ mitigate the effects of social risks
- ✓ Address the need of society as a whole.

The entity recognizes a social benefit as an expense for the social benefit scheme at the same time that it recognizes a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

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

k) Contingent assets

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

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

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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	For the year ended 30 th June 2025
NGCDFB Transfers (Allocation for the FY)	188,414,052
TOTAL	188,414,052

7. Transfers from domestic and foreign partners

Description	For the year ended 30 th June 2025
	Kshs
Grants	-
Total	-

8. Finance income

Description	For the year ended 30 th June 2025
	Kshs
Interest Income on Bank Deposits	-
Total	-

9. Miscellaneous income

Description	For the year ended 30 th June 2025
	Kshs
Rental Income	-
Income from sale of tenders	8,000
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere (specify) Cashbook adjustment for funds received	-
Total	8,000

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10. Employees cost

Description	For the year ended 30 th June 2025
	Kshs
NGCDFC Basic staff salaries	3,966,901
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	1,096,433
Employer Contributions Compulsory national social security schemes	221,038
Employer Contributions Compulsory Housing levy	62,550
Employer contributions to National Industrial Training Authority	5,750
Other Specify	-
Total	5,352,672

11. Committee Expenses

Description	For the year ended 30 th June 2025
	Kshs
Sitting allowance	2,902,662
Other Committee expenses	300,720
Total	3,203,382

12. Use of Goods and services

Description	For the year ended 30 th June 2025
	Kshs
Utilities, supplies and services	87,850
Communication, supplies and services	190,750
Domestic travel and subsistence	2,295,202
Printing, advertising and information supplies & services	-
Office Rent	-
Training expenses	500,000
Hospitality supplies and services	129,700
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	616,269

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Fuel, oil & lubricants	1,000,000
Bank Charges	7,528
Routine maintenance – vehicles and other transport equipment	271,150
Routine maintenance – other assets	90,000
Strategic plan expenses	-
Other operating expenses	796,080
Total	5,984,529

13. Other Government Units Actual expenditure

Description	For the year ended 30 th June 2025
	Kshs
Primary Schools Actual expenditure	47,221,615
Secondary Schools Actual Expenditure	11,241,444
Tertiary Institutions Actual Expenditure	-
Total	58,463,059

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14. Other Grants and transfersActual expenditure

Description	For the year ended 30 th June 2025
	Kshs
Bursary – secondary schools	42,399,000
Bursary – tertiary institutions	30,446,000
Bursary – special schools	600,000
Bursary - Education Support program	-
Social Security program (SHIF)	-
Security projects Actual Expenditure	9,167,352
Climate change mitigation projects	-
Emergency projects Actual Expenditure	4,277,265
Roads projects	-
Others specify	11,435,000
Total	98,324,616

15. Depreciation and Amortization Expenses

Description	For the year ended 30 th June 2025
	Kshs
Property Plant and Equipment	211,513
Intangible Assets	-
Total	211,513

16. Digital Hubs Expenses

Description	For the year ended 30 th June 2025
	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	For the year ended 30 th June 2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Gain/loss on Sale of Asset	-

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18. Impairment Loss

Description	For the year ended 30 th June
	2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

19. Cash and Cash Equivalents

Name Of Bank and Account No.	For the year ended 30 th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
Name Of Bank, Account No. (Operations account)	52,237,223	81,679,241.07
Operations account pending closure (Indicate name & account no.)	-	
Name of Bank, account No. (Deposit account)	1,992,135	-
Name of Bank, account No. (PMC's account)	58,644,833	16,170,322.69
Total	112,874,191	97,849,564
Cash Balances		
Location 1	-	-

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Location 2	-	-
Other Locations (Specify)	-	-
Total	-	-
[Provide Cash Count Certificates for Each]		

20. Receivables from Exchange Transactions

Description	For the year ended 30 th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Total receivables		
Other exchange debtors (<i>Specify</i>)	-	-
Less: impairment allowance	-	-
Total receivables	-	-
a. Current receivables	7,292,753	-
b. Non-current receivables	-	-
Total Receivables (a+b)	7,292,753	-

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i. Ageing Analysis for Receivables

Description	For the year ended 30 th June 2025		Opening Statement 1st July 2024	
	Kshs		Kshs	
	2025	% of the total	Opening Balance	% of the total
Less than 1 year	7,292,753.00	100%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	7,292,753.00	100%	-	%

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21.Receivables from Non-Exchange Transactions

Description	For the year ended 30 th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Transfers from NGCDFB	51,414,053	55,727,133
Outstanding imprest	-	-
Total	51,414,053	55,727,133

	2024-2025	% of the total	Opening Balance	% of the total
Ageing Analysis- Receivables from non- exchange transactions				
Less than 1 year	51,414,053	100%	55,727,133	100%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	51,414,053	100%	55,727,133	%

22.Prepayments

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

23.Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Service concession assets	Total
Depreciation Rate		10%	25.00%	20%	12.50%	30.00%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs

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Opening Bal as 1st July 2024	-	-	-	-	120,000	944,707	-	-	1,064,707
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As At 30Jun 2024	-	-	-	-	120,000	944,707	-	-	1,064,707
Depreciation And Impairment									
Opening bal accumulated depreciation 1st July 2024	-	-	-	-	15,000	283,412	-	-	298,412
Depreciation	-	-	-	-	13,125	198,388	-	-	211,513
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	28,125	481,801	-	-	509,926
Net Book Values									
Opening Bal as at 1st July 2024	-	-	-	-	105,000	661,295	-	-	766,295
As At 30th June 2025	-	-	-	-	91,875	462,906	-	-	554,781

Valuation

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

23 b) Property, Plant and Equipment at Cost

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

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

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

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

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24.Intangible Assets

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

25.Right-of use assets

Description	Buildings	Motor vehicles	Plant and equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at 30 Sept/Dec/ March/June 2024	-	-	-	-
Accumulated Depreciation				

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As at 1 July 20xx	-	-	-	-
Charge for the year	-	-	-	-
As at 30 Sept/Dec/ March/June 20xx	-	-	-	-
Carrying Amount				
As at 30 Sept/Dec/ March/June 20xx	=	=	=	=

26.Trade and Other Payables

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Trade payables	-	-
Employee payables	-	-
Other payables	-	-
Total trade and other payables	-	-

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

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27. Third-Party deposits

	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Retention as at start of the period (A)	185,927	185,927.31
Retention held during the period (B)	63,551	-
Retention paid during the period (C)	249,478	-
Closing Retention as at period xx, D= A+B-C	-	185,927

Retentions aging analysis.

	Insert 2025	% of the total	Insert Comparative FY	% of the total
Less than 1 year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

28. Lease Liabilities

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

Maturity Analysis

Period	Amount
--------	--------

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Gratuity at the beginning of the period (A)	1,992,135	1,992,134.60
Gratuity held during the period (B)	1,096,433	-
Gratuity paid during the period (C)	-	-
Total Gratuity provision as at 30 June D=(A+B-C)	3,088,567.40	1,992,134.60

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30. Cash Generated From Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	16,882,280
Adjusted for:	
Depreciation	211,513
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	4,313,081
Changes in deferred income	-
Changes in Third party deposits	(185,927)
Changes in gratuity provision	1,096,433
Changes in payments received in advance	-
Net cash flow from operating activities	22,317,380

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

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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	7,292,753	7,292,753	-	-
Receivables from non-exchange transactions	51,414,053	51,414,053	-	-
Bank balances	52,237,223	52,237,223	-	-
Total	110,944,029	110,944,029	-	-
As at 30 June 2024	-	-	-	-
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	55,727,133	55,727,133	-	-

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Bank balances	81,679,241	81,679,241	-	-
Total	137,406,375	137,406,375	-	-

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

Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June (2025)				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-		1,096,433

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Description	Less than 1 month	Between 1- 3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
			1,096,433	
Total	-	-	1,096,433	1,096,433
As at 30th June 2024	-	-	1,992,135	1,992,135
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	3,088,567.40	3,088,567.40
Total	-	-	3,088,567.40	3,088,567.40

iii) Market risk

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

a) Foreign currency risk

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

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expected payments. The carrying amount of the Entity's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

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

Foreign currency sensitivity analysis

2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June (2025)			
Financial Assets	-	-	-
Investments	-	-	-

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Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities	-	-	-
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

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

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
2025			
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 endeavored to bank with institutions that offer favorable interest rates.

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Sensitivity analysis

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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

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

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Financial Assets	-	-	-	-
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-

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

iv) Capital Risk Management

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

Description	30 th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Revaluation Reserve	169,047,210	152,164,930
Retained Earnings	16,882,280	71994001
Capital Reserve	-	-
Total Funds	185,929,490	224,158,931
Total Borrowings	-	-
Less: Cash and Bank Balances	52,237,223	81,679,241.07
Net Debt/ (Excess Cash and Cash Equivalents)	-	-
Gearing	0%	0%

32.Related Party Disclosures

	30 th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		

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Sitting allowance of committee Members during the year	3,203,382	-
Total	3,203,382	
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	188,414,052	-
Total	188,414,052	-

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	30 th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements	-	-
Assets Arising from Determination of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables From Other Government Entities	-	-
Others (Specify)	-	-
Total	-	-

(Give details)

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Contingent Liabilities

Description	30 th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Contingent Liabilities	-	-
Court Case xx against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others (Specify)	-	-
Total	-	-

35.Capital Commitments

Capital Commitments	30 th June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Authorized for	-	-
Authorized and contracted for	-	-
Total	-	-

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

36.Events after the Reporting Period

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

37.Ultimate And Holding Entity

The NGCDF Runyenjes Constituency is a Fund under The National Treasury and Planning& managed by NGCDFB at the National level, and the NGCDFC 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	6,066,306			6,066,306
Transport equipment	2,825,910			2,825,910
Office equipment, furniture, and fittings	735,572			735,572
ICT Equipment and Other ICT Assets	2,016,611			2,016,611
Other Machinery and Equipment	-			
Intangible assets	-			
Total	11,644,399			11,644,399

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

PMC	Bank	Account number	Bank Balance 2025	Bank Balance Comparative FY
C.C.M Kigaa Primary School	Equity Bank	1350280236005	510	510
Canon Herbert Primary School	Equity Bank	190162487537	38,360	353,332
CCM Nguire Primary School	Equity Bank	190162683843	16	16
D.E.B Ngenjari Primary School	Equity Bank	190193222895	270,388	270,388
DEB Gichiche pry sch	Equity Bank	190163607293	22,493	22,493
DEB Karumiri/Thau Primary School	Equity Bank	1350284130382	1,080	409,425
DEB Karumiri/Thau Primary School	Equity Bank	190199764292	36,581	36,581
DOE Kivuria Pry Sch	Equity Bank	190172077948	1,030	1,030
Gatinda Primary School	Equity Bank	190165626430	18,567	18,567
Gatumbi Primary School	Equity Bank	190162339057	751	751
Karundori Primary School	Equity Bank	1350285261494	2,620,502	758,363
Karurumo Primary School	Equity Bank	1350283684250	61,112	101,303
Kathanjuri Primary School	Equity Bank	190163465339	4,942	4,942
Kithunguthia Primary School	Equity Bank	190162735243	406	406
Kubukubu Boarding School	Equity Bank	190166029060	44,854	44,854
Mbui Njeru Primary School	Equity Bank	190198952591	30,934	30,934

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PMC	Bank	Account number	Bank Balance 2025	Bank Balance Comparative FY
Muganjuki Primary School	Equity Bank	1350284586765	96,307	219,068
Ndumari Primary School	Equity Bank	190194925572	37,372	313,587
Nica Kathuriri Primary School	Equity Bank	1350284132244	25,790	25,790
Nica Kathuriri Primary School	Equity Bank	1350284132244	25,790	25,790
Nica Matururi	Equity Bank	1350285181149	70,203	70,203
Nica Matururi Primary School	Equity Bank	1350284388465	6,627	6,627
S.A Gikuuri Primary School	Equity Bank	1350284150644	890	336,190
SA Gikuuri Pry sch	Equity Bank	190194939326	55,605	55,605
SA Kiarimui Primary School	Equity Bank	1350281018804	6,504	6,504
St Johns Boarding Pry sch Gaikama	Equity Bank	1350280236026	44,362	86,091
St Phillip Makengi pry sch	Equity Bank	190262486518	276,543	276,543
Ugweri Pry	Equity Bank	190162470836	103,038	103,038
Kanja Pry Sch	Equity Bank	190162499156	165,118	165,118
Kanduri pry School	Equity Bank	190161758163	22,871	22,871
Kanginga Primary School	Equity Bank	1901199034479	128,545	128,545
KAGAARI PRIMARY SCHOOL	Equity Bank	1350285725580	400,920	
KATHUGU PRIMARY SCHOOL	Equity Bank	1350286187244	268,551	
KARURUMO PRIMARY SCHOOL	Equity Bank	1350284587667	23,795	3,539,885
CONSOLATA KEVOTE PRIMARY SCHOOL	Equity Bank	1350284443276	4,595	

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PMC	Bank	Account number	Bank Balance 2025	Bank Balance Comparative FY
GAITUTU PRIMARY SCHOOL	Equity Bank	1350283780272	133,275	1,372,850
GAITUTU PRIMARY SCHOOL	Equity Bank	1350286264715	415,276	
Gikuuri Primary School	Equity Bank	1350286183270	120,206	
Gichera Primary School	Equity Bank	1350286083651	123,287	
Nthagaiya Primary School	Equity Bank	1350286104999	191,965	
Kanduri Primary School	Equity Bank	1350285703524	350,000	350,000
Irangi Primary School	Equity Bank	1350286342950	437,113	
Kiangungi Primary School	Equity Bank	1350286365314	444,677	
Kithare Primary School	Equity Bank	1350286460639	10,000,000	
Kiaragana Primary School	Equity Bank	1350286532687	1,400,000	
Ngarari Primary School	Equity Bank	1350286532520	1,400,000	
Muchagori Primary School	Equity Bank	1350286532589	1,400,000	
Kavuru Primary School	Equity Bank	1350286532826	1,400,000	
Karumiri Primary School	Equity Bank	1350286532729	3,550,000	
Gichugu Primary School	Equity Bank	1350286532483	3,200,000	
Ngeniari Primary School	Equity Bank	1350286324581	183,501	
St Catherine Keruri Primary School	Equity Bank	1350286268973	362,474	
St Joseph Kevote Primary School	Equity Bank	1350286533157	1,400,000	
EAPC Kariru Mixed Day Sec. School	Equity Bank	1350285217081	21,742	21,742

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PMC	Bank	Account number	Bank Balance 2025	Bank Balance Comparative FY
Gatumbi Secondary School	Equity Bank	190162681357	375	375
Gitare Mixed Sec Sch	Equity Bank	1350279961799	16,402	16,402
Kariru Day Secondary School	Equity Bank	190194922239	179,536	179,536
Kariru Day Secondary School	Equity Bank	190194922239	179,536	179,536
Kavutiri Sec Sch	Equity Bank	1350279469838	82,135	82,135
Kiangungi Sec Sch	Equity Bank	190170316833	333	333
Kianjuki Sec Sch	Equity Bank	190166910785	70,260	70,260
Mugui Sec. School	Equity Bank	1350284820364	23,850	23,850
Ndumari Sec Sch	Equity Bank	190164079204	22,074	22,074
Nica Kanduri Mixed Day Secondary School	Equity Bank	1350279803765	1,578	1,578
Nica Kathuriri day Secondary school	Equity Bank	190278906190	122	122
S.A Gikuuri Day Secondary School	Equity Bank	190162420670	24,270	24,270
S.A Mukuria Secondary School	Equity Bank	190166492010	25,295	25,295
S.A Nduuru Secondary school	Equity Bank	190162421168	255,660	255,660
SA Kyeni Secondary School	Equity Bank	1350282754426	60,303	60,303
St Anthony Kivuria Mixed Sec Sch	Equity Bank	1350279958171	1,317	1,317
St Francis Ngoire Sec Sch	Equity Bank	190177691654	239,582	239,582
St Gertrude Kinthithe Sec Sch	Equity Bank	190166473047	14,408	14,408
St Mark Ena Day Sec Sch	Equity Bank	190165715783	118,255	118,255

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PMC	Bank	Account number	Bank Balance 2025	Bank Balance Comparative FY
St Michael Sec-Kevote	Equity Bank	190194971927	5,501	391,204
St. Agnes Girls Sec. School	Equity Bank	1350284389063	61,920	61,920
St. Francis Kanja Sec. School	Equity Bank	190163434381	8,269	8,269
ST. John Fisher Mbui Njeru Mixed Day Secondary School	Equity Bank	190293199269	99,063	99,063
St. Marys Kigaa Secondary School	Equity Bank	190163140422	1,148	1,148
St. Paul Kiamboa Sec. School	Equity Bank	1350284994045	64,975	1,349,820
ST. Thomas Aquinas Day Secondary School	Equity Bank	190170723803	816	816
Ugweri Secondary School	Equity Bank	190165691451	18,562	18,562
KIANJOKOMA DAY SECONDARY SCHOOL	Equity Bank	1350286046629	281,986	
KARIRU SECONDARY	Equity Bank	1350285895865	96,025	
KANJA SECONDARY SCHOOL	Equity Bank	1350285725385	194,951	
Kigaa Secondary School	Equity Bank	1350286324622	1,256,142	
Kegonge High School	Equity Bank	1350286532903	2,800,000	
Kyeni Girls High School	Equity Bank	1350286532459	5,000,000	
Runyenjes Technical and Vocational College	Equity Bank	1350286398440	10,000,000	
Kanja AEO Office	Equity Bank	1350284130736	102	102
Kavutiri A.P. line line	Equity Bank	190162332962	2,309	2,309
Kianjokoma Police Staff Houses	Equity Bank	1350281010881	50,097	50,097
Mburu Njeri Assistant Chief Office	Equity Bank	190164204038	15,368	15,368

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PMC	Bank	Account number	Bank Balance 2025	Bank Balance Comparative FY
Mukuuri assistant chief office	Equity Bank	190164045830	33,850	102,744
Nthagaiya Chief's Office	Equity Bank	1350283657082	2,081	2,081
UGWERI POLICE POST	Equity Bank	1350285796862	151,432	
KATHARI ASSISTANT CHIEF OFFICE	Equity Bank	1350286161697	132,358	
UGWERI POLICE POST	Equity Bank	1350284368320	100,510	3,540,000
SUBCOUNTY COMMISSIONER EMBU EAST RESIDENCE	Equity Bank	1350284632546	207,243	
Maranga Assistant Chief	Equity Bank	1350286460881	50,000	
Kevote Police Post	Equity Bank	1350286533301	1,500,000	
UGWERI POLICE POST	Equity Bank	1350284368320	250,000	
ST JOSEPH KEVOTE PRIMARY SCHOOL	Equity Bank	1350286533157	36,810	
NGENIARI PRIMARY SCHOOL	Equity Bank	1350286015307	54,071	
GAKWEGORI PRIMARY SCHOOL	Equity Bank	1350285837730	59,443	
ST CATHERINE KERURI PRIMARY SCHOOL	Equity Bank	1350285822194	43,959	
MUNYUTTU PRIMARY SCHOOL	Equity Bank	1350285719959	35,361	31,585
Gakwegori Secondary School	Equity Bank	1350286496364	1,200,000	
St Jerome Ugweri Secondary School	Equity Bank	1350286499318	54,743	
Kavutiri Sec Sch	Equity Bank	1350286501614	600,000	
Ndumari Sec Sch	Equity Bank	1350286511401	210,981	
Muragari Primary School	Equity Bank	1350286492621	600,000	

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PMC	Bank	Account number	Bank Balance 2025	Bank Balance Comparative FY
Kinthishe Day Secondary School	Equity Bank	1350286534754	600,000	
			-	
TOTAL			58,644,833	16,170,323

Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Unsupported expenditure on bursaries-Minutes supporting creation of bursary committee and bursary criteria outlining identification vetting & award of bursaries.	All the receipts will be provided	Not resolved	In consultation with the AOG pending appearance before DFAC
2	Unsupported Project Management committee bank reconciliation statements	The bank reconciliations will be forwarded	Not resolved	In consultation with the AOG pending appearance before DFAC
3	Delayed implementation of projects	Delayed funding of projects	Not resolved	In consultation with the AOG pending appearance before DFAC

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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)
4.	Weak IT internal controls- no ICT policy	Creation of ICT policy	Not resolved	In consultation with the AOG pending appearance before DFAC

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 Name Charity Mwarangu

