

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 FEB 2026

DAY.

WEDNESDAY

PARLIAMENT
OF KENYA
LIBRARY

OF

TABLED
BY:

HON. NAOMI WAQO

DEPUTY MAJORITY WHIP

CEREMONY
TABLED:

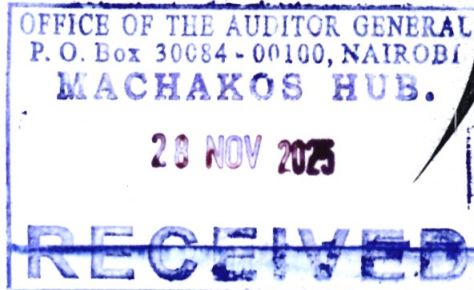
ESTHER NGINYO

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
KITUI WEST CONSTITUENCY**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

KITUI WEST CONSTITUENCY

FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

Transitional IPSAS Financial Statements

Table of Contents	Page
1. Acronyms and Definition of Key Terms	iii
2. Key Constituency Information and Management	iv
3. NGCDF Committee	ix
4. NG-CDFC Chairman’s Report.....	xi
5. Statement Of Performance Against Predetermined Objectives for FY2024/25.....	xv
6. Governance Statement.....	xviii
7. Management Discussion and Analysis.....	xxviii
8. Environmental and Sustainability Reporting.....	xxxi
9. Statement Of Management Responsibilities	xxxv
10. Report Of the Independent Auditor on the NGCDF- Kitui West Constituency.....	xxxvii
11. Statement of Financial Performance for the Year Ended 30th June 2025.....	1
12. Statement Of Financial Position As At 30th June, 2025	2
13. Statement of Changes in Net Assets for the year ended 30 June 2025	4
14. Statement Of Cash Flows for The Year Ended 30th June 2025	5
15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025	6
16. Budget Execution by Sectors And Projects For The Year Ended 30 th June 2025.....	9
17. Notes to the Financial Statements.....	26
18. Annexes	64

1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Samuel Mutisya B.
2.	National Sub-County Accountant	Patrick Mukuthi
3.	Chairman NGCDFC	Wilfred Nzangi Keli
4.	Member NGCDFC	Mrs. Rhodester M. Muthui
5.	Member NG CDFC	Andrew Mwandikwa

(c) Fiduciary Oversight Arrangements

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

(d) NGCDF Kitui West Constituency Headquarters

NG-CDF Building,
Ndolos Corner, Along Kabati-Tulia Road,
KABATI, KENYA.

(e) NGCDF Kitui West Constituency Contacts

P.O. Box 244-90205, Kabati,
Telephone: (254) 797 753 275
E-mail: cdfkituiwest@ngcdf.go.ke
Website: www.go.ke

(f) NGCDF KITUI WEST Constituency Bankers

1. Bank A. (Operations Account).
Family Bank Limited
Account Number: 072000045755
P.O.Box 108-90200
Kitui Branch

2. Bank B. (Deposit account).
Family Bank
Kitui Branch
Account Number: 072000046235
P.o.Box 108-90200
Kitui Branch

3. PMC Accounts -Various
Co-operative Bank
P.o Box 1432-90200
Kitui

Equity Bank
P.o Box 1453-90200
KITUI

KCB

P.o Box 24-90200
KITUI

National Bank
P.o Box 249-90200
Kitui
Family Bank
P.o Box 108-90200
Kitui

(List of all Bank Accounts attached in Annex 2)

(g) Independent Auditor





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

(h) Principal Legal Adviser





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

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

3. NGCDF Committee

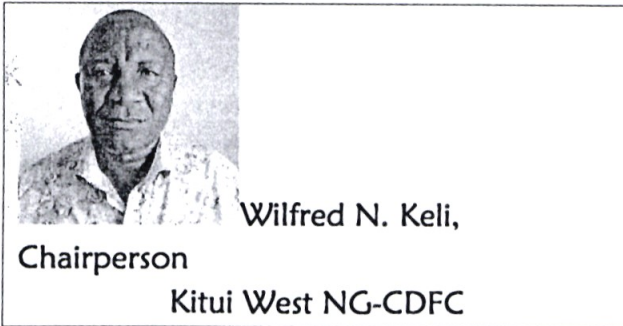
Name	Details
 Member 1 Wilfred Nzangi Keli	Date of Birth; 01.01.1959 Academic Qualifications: KCSE Work Experience: Businessman
 Member 2 Andrew Mwandikwa Masila	Date of Birth; 18.08.1988 Academic Qualifications: KCSE Professional: Certificate in Computer Studies, Diploma in Refrigeration and Air Conditioning Work Experience: Self-employed
 Member 3 Angela Mwendu Nzila	Date of Birth; 1973 Academic Qualifications: KCPE Professional: Certificate in Knitting Work Experience: Farmer
 Member 4 Helen Ndimu Zakayo	Date of Birth; 1961 Academic Qualifications: KCSE Professional: Primary School Teachers Training, Diploma in Education Management Work Experience: Primary School Teacher(Retired)

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

 Member 5: Musyoka Mengo	<p>Date of Birth; 1959 Academic Qualifications: EACE Professional: Primary Teacher Certificate, Certificate in School Development Planning, Diploma in Primary School Management Work Experience: Primary School Teacher(Retired)</p>
 Member 6: Rhodester Mwende Muthui	<p>Date of Birth; 1964 Academic Qualifications: KCSE Professional: Certificate in Leadership by ICA, Certificate in Leadership by World Vision Work Experience: Farmer Rep., Eastern Region , for Min. of Agriculture, Data collector/Mapping Assistant for Various Organizations</p>
 Member 7: Grace Munanie Kyembeni	<p>Date of Birth; 1996 Academic Qualifications: KCSE Professional: NITA Certificate in Beauty Therapy, Hair Dressing Grade II Trade Test Work Experience: Hair Dresser and Beauty Therapist</p>
 Member 8: Festus Titus Kimele	<p>Date of Birth; 1950 Academic Qualifications: East African School Certificate Professional: Certificate of Teacher Education Work Experience: Retired Teacher</p>
Fund Account Manager Samuel Mutisya B.	
DCC- KITUI WEST SUB-COUNTY Elizabeth Atemi	

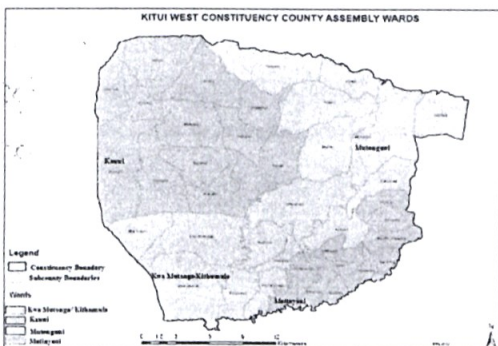
No member exited within the financial year.

4. NG-CDFC Chairman’s Report



INTRODUCTION

Kitui West Constituency is one of the constituencies that were created in 2013 and was carved from the old Kitui West Constituency. It comprises of a population of about 118,618 as per the 2019 census. The NG-CDFC has always dedicated time to ensure prudent management and fair allocation of resources received from the NG-CDF Board within the four wards in the constituency.



Since its inception, the NG-CDF has completed several development projects that are geared towards infrastructural development, wealth creation and fighting against poverty in the constituency.

Table 1. Funds allocated in the last five years.

No	Financial Year	Allocation
1	2020/21	137,261,879.31

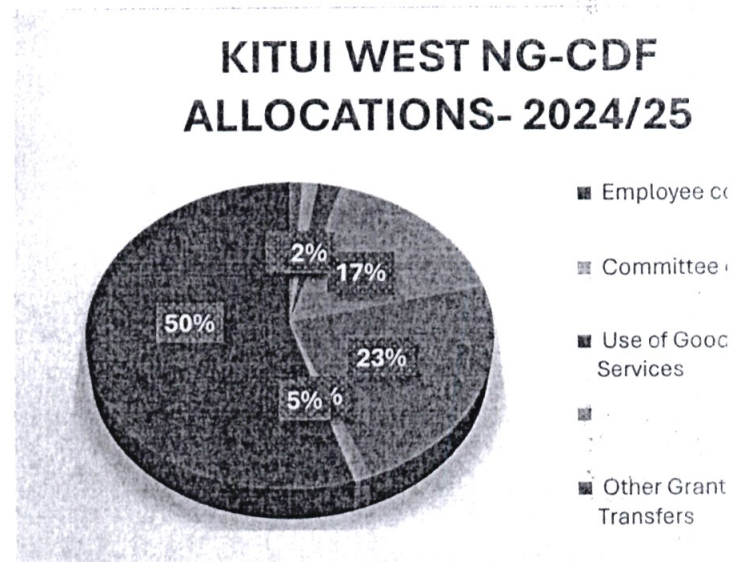
National Government Constituencies Development Fund (NGCDF)
KITUI WEST Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

2	2021/22	137,088,879.00
3	2022/23	138,215,033.00
4	2023/24	177,282,603.00
5	2024/25	170,469,856.74
TOTAL		760,318,251.05

During the financial year 2024/25, Kitui west NG-CDF was allocated a total of Ksh170,469,856.74 end of the financial year. Of the amount received, all the development money was transferred to the PMCs for implementation.

Constituency Allocation and expenditure 2024/25

SECTOR	ALLOCATION
Employee costs	3,904,287
Committee expenses	4,512,000
Use of Goods and Services	6,876,000
	56,955,472
Other Grants and Transfers	77,872,098
Digital Hubs Expenses	4,500,000
Funds Pending Approval**	15,850,000
Total Expenditure	170,469,857



Kitui West NG-CDF in the financial year received a disbursement from the NG-CDF Board of Ksh175,759,605 Million added to the opening balance of Ksh76,253,077 making total funds available to spend Ksh252,012,682.

Out of the receipts, the expenditures were Ksh236,063,203 marking a tremendous improvement in absorption compared to the last financial year.

KEY ACHIEVEMENTS

In the 2024/25 financial year a tune of over Ksh60 million was used on bursary ensuring more than 10,000 learners are kept in school both secondary and tertiary levels.

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

Further, over 50 primary schools and 25 secondary schools benefitted from various infrastructural improvements majorly on Construction and renovation of classrooms, science laboratories, dormitories, toilet blocks, fencing , dinning/ multipurpose halls and administration blocks that greatly improved the overall learning environment both for the teachers and learners.

On security, 15 facilities across the constituency benefitted with infrastructural improvements key among them being Ndolos and Kathivo police stations that once complete will greatly improve security in the constituency and the region.

In the financial year 2024/25, the Kitui NG-CDF has continued to operationalize the use of technology in budgeting through the NG-CDF MIS and expenditure through the Vote book management system.

The NG-CDFC has endeavoured to ensure there is value for money in the implemented projects through continuous monitoring and evaluation of the projects to ensure they meet the required standards and objectives.

The NG-CDFC further wishes to thank the NGCDF Board for timely release of funds when received from the national treasury and for providing the much-needed technical backstopping in the fund management.

The NG-CDFC further wishes to sincerely thank the key departmental heads and stakeholders who ensured the Kitui West NG-CDF achieved objectives.

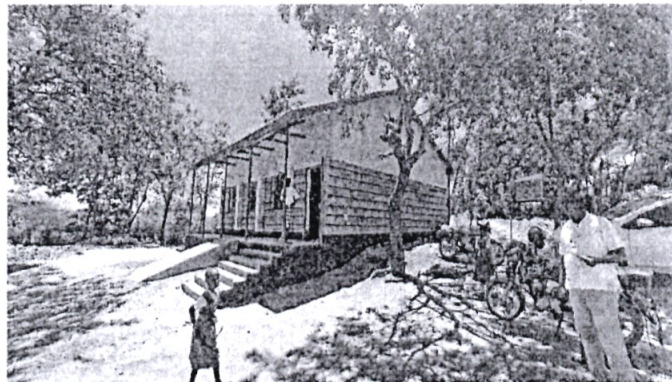


Fig. Sign Board, Branding.

Kitui West NG-CDF has strived to ensure proper branding of all implemented projects to ensure visibility and accountability.

EMERGING ISSUES

During the financial year there were notable emerging issues especially on price escalation of building materials. Further, there were changes in law that led to abolishing of sports fund and the constituency oversight committees.

IMPLEMENTATION CHALLENGES

During the course of financial year there was an unexpected hike in cost of construction materials and inflation that affected implementation of fencing and construction projects. As a result the scope of works of some of the projects was scaled down and in many instances resulting to variations or stalling of the works.

WAY FORWARD

Going forward NGCDF Committee has resolved to allocate more and adequate funds as a priority to the incomplete ongoing projects during the 2025/2026 financial year. Further, the NG-CDFC has encouraged the use of locally available materials and labour to reduce on overall project cost and ensure the local communities benefit from the projects implemented within their localities.

.....

Name: Wilfred Nzangi Keli
CHAIRMAN NGCDF COMMITTEE

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

Introduction

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

The key development objectives of the *NGCDF Kitui West Constituency 2023-2027* plan are to:

- a) Provision of quality education through support of school infrastructure and award of bursaries to the needy students
- b) Promote Environmental sustainability through tree planting in schools
- c) Support quality infrastructure development within the constituency
- d) Empower youth, women and people living with disability through Constituency sports tournament, provision of sports Kits and training of boda boda riders in the constituency
- e) Enhance ICT Skills through provision of computers to schools and establishment of constituency innovation hubs
- f) Promote NG-CDF staff welfare through Improved work environment and better remuneration
- g) Provision of security through improved infrastructure

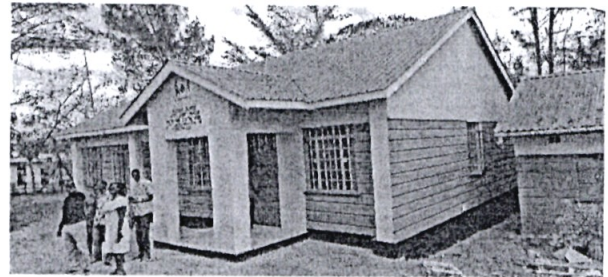
Progress on the attainment of Strategic development objectives

For purposes of implementing and cascading 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	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels 	<p>In the FY 2024/25 we increased number of classrooms by 25 in primary and 16 in secondary schools, dormitories by 2 in secondary , laboratories by 2 fencing by 13 and Administration blocks by 1.</p> <ul style="list-style-type: none"> - over 7000 Bursary beneficiaries at secondary and 3000 in tertiary were kept in school . Over 20 Toilet Blocks were constructed in the education facilities under the emergency fund.
Security	Enhancing security, provision of conducive working environment and bringing Government services closer to the constituents.	<ul style="list-style-type: none"> -Easy access to government services -Morale boost among the personnel -Improved Security in the society. 	-Number of completed Police stations, Chief's/ Assistant Chief's offices, fencing and pit latrines.	In the F/Y 2024-25, we constructed offices, pit latrines and furnished 13 Chief's/Assistant Chief's offices, Fenced 10 Chief's/Assistant Chief's offices and 2 Police Post. Security offices were also constructed/ completed.
Climate change mitigation activities	Supporting tree planting activities, construction of sand dams and prevention of Covid-19 infection	Afforestation and Sustained environment free from soil erosion and prevention of flooding downstream.	<ul style="list-style-type: none"> -Number of sand dams constructed - Number of litter bins supplied and, - Number of seedlings planted. 	In the F/Y 2024-25, we constructed 2 sand dams, supplied 5 school with 10,000 litter water tanks with associated water harvesting equipment that helped in water retention

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

	through hand washing.	Prevention of Covid-19 infection among the constituents.		leading to better climate management.
Emergency	Promote initiatives on Prevention of disasters and mitigation practices in case of unforeseen events in the constituency.	To mitigate emergency events when they occur through the emergency kitty.	-Number of emergency projects undertaken	In the F/Y 2024-25, Constructed 20 pit latrines in both primary, secondary and security installations and Renovated 2 Primary Schools,
Others- Digital Hubs	To Enhance digital literacy among the constituents	To improve access to digital services and operations	Number of people using and accessing digital services and oppo	Established 2 digital Hubs under the basic Model in Kitui West and Matinyani Sub-county Head quarters



Picture: Matinyani Digital Hub- Funded in 2023/24/25 Financial Years.

6. Governance Statement

Introduction

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

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

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

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

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

(5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a

Constituency Committee in accordance with guidelines issued by the Board.

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

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

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

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

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

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

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

1952 Kenya Subsidiary Legislation, 2016

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

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

A member of a Constituency Committee who is appointed Under the Act may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43 shall be a mandatory signatory to the Constituency account

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

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

the selection panel. The panel considers all applications and selects five applicants considering age, gender social interest and regional balance, the officer of the board submits the five qualified applicants to the board for appointment. The board coopts one person to ensure equity in representation in the committee. Through the national assembly the constituency office nominates two persons of either gender to and forward he names to the officer of the board at the constituency. All the names of the seven appointees are presented to parliament for approval and subsequent gazettelement.

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

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.

Appointment of NG-CDFC Members

The selection Panel

The selection panel was appointed in the month of September 2022. This constituted four members as follows;

SNO	NAME	DESIGNATION
1	George Orina	Chair
2	Nicholas N. Kimanzi	Secretary
3	Mary S. Mutunga	Member
4	Festus K. Kasau	Member

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

In the month of August 2022, due to change of regime as a result of election, the serving committee was phased out. This caused the NGCDF office to carry out an appointment of the new committee.

In Kitui West constituency, the selection panel invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicized in churches, public offices notice boards and other public areas in the constituency in the month of September 2022.

The selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed by Kitui West Constituency Office as per section 43 of the NG-CDF Act, 2015.

S/N	Name	Category representation	Ward
1.	Wilfred Keli Nzangi	Male- Adult	Kwa Mutonga/Kithumula
2.	Andrew Mwandikwa Masila	Male- Youth	Mutonguni
3.	Grace Munanie Kyembeni	Female- Youth	Kwa Mutonga/ Kithumula
4.	Hellen Ndimu Zakayo	Female- Adult	Matinyani

Nominee of the body representing persons with disability

S/N	Name	Nature of physical Impairment	Ward
1.	Mwende Nzila	Blind	Kauwi

Nominee of the constituency Office

S/N	Name	Category	Ward
1	Musyoka Mengo	Male Representative	Matinyani
2	Rhodester Mwende Muthui	Female Representative	Mutonguni

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

S/N	Name	Gender	Ward
1.	Festus Titus Kimele	Male	Kauwi

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

1. Chairperson position – Wilfred Keli Nzangi

2. Secretary position – Andrew Mwandikwa Masila

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

The appointed committee members were gazetted through Gazetted volume number 276 on 16th December 2022.

The new committee held its first meeting on 5th January, 2023.

Sno.	Name	Position
1	Wilfred Keli Nzangi	Chair person
2	Andrew Mwandikwa Masila	Secretary
3	Grace Munanie Kyembeni	Member
4	Hellen Ndimu Zakayo	Member
5	Mwende Nzila	Member
6	Musyoka Mengo	Member
7	Rhoderster Mwende Muthui	Member
8	Festus Titus Kimele	Member
9	Nicholas Kimanzi	FAM
10	Thomas Siele	DCC

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 practices;
- (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 Kitui West the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

Roles and functions of NG-CDFC

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

- i. Convene public meetings in every ward in the constituency to deliberate on development matters.
- ii. Deliberate on project proposals and any other projects considered beneficial to the constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted 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.

Training of NG-CDFC Members

In the financial year 2024/2025 the NGCDF Board organized training of NGCDFC members. The constituency also held a capacity building activity in Kitui- Kabati in August, 2024. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance

management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Kitui West.

Number of meetings held

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

During the financial year 2024/2025 the NGCDFC Kitui West held 10 meetings through the year.

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

Schedule of meetings held during the FY 2024/2025

No.	NG-CDFC COMMITTEE MEMBERS	ID No.	30 th July, 24	19 th Aug, 24	17 th Oct, 24	27 th Nov, 24	17 th Dec, 24	22nd Jan, 25	26 th Feb, 25	16 th April, 25	29 th May, 25	27 th Jun, 25
1.	Wilfred Nzangi Keli - Chairperson	1672137	√	√	√	√	√	√	√	√	√	√
2.	Andrew Mwandikwa Masila - Secretary	2834337	√	√	√	√	√	√	√	√	√	√
3.	Hellen Ndimu Zakayo -Member	0272060	√	√	√	√	√	√	√	√	√	√
4.	Rhoderster Mwende Muthui - Member	4414418	√	√	√	√	√	√	√	√	√	√
5.	Angela Mwende Nzila-PWD	20095628	√	√	√	√	√	√	√	√	√	√
6.	Grace Munanie Kyembeni- Member	35823894	√	√	√	√	√	√	√	√	√	√
7.	Musyoka Mengo- Member	2572903	√	√	√	√	√	√	√	√	√	√
8.	Titus Festus Kimele- Member	6490144	√	√	√	√	√	√	√	√	√	√
9.	Samuel Mutisya B. - FAM	22036966	√	√	√	√	√	√	√	√	√	√
10.	Elizabeth Atemi		√	√	√	√	√	√	√	√	√	√

Ethics & conduct

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

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

During the financial year 2023/2024 members of NGCDFC Kitui West adhered to the above ethical issues.

Members remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance of ksh.7000 per meeting and all other members an allowance of ksh.5000 per sitting as per NG-CDF Board circular. 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 2023/2024 no member of NGCDFC Kitui West contravened conflict of interest policy.

Risk management

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

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

7. Management Discussion and Analysis

Funds allocations and receipts

Over the last five years, Kitui West NG-CDF has experienced consistent growth in allocations and effective fund utilization. The steady disbursement from the National Treasury enabled significant investment in education, security, and infrastructure.

In the last five years, Kitui West Received Ksh760,318,251.05 as shown Below.

No	Financial Year	Allocation
1	2020/21	137,261,879
2	2021/22	137,088,879
3	2022/23	138,215,033
4	2023/24	177,282,603
5	2024/25	170,469,857
TOTAL		760,318,251

Key Projects implemented

In the last five years, Kitui West has implemented projects majorly in education and security sectors as guided by the Act in various sectors as shown in the breakdown of the projects implemented below;

SECTOR/ ACTIVITY	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024	2024/ 2025	TOTAL
A. Education Infrastructural Facilities						
No. of Classrooms constructed	7	8	9	27	17	68
No. of Classrooms renovated	94	53	24	22	15	208
No. of laboratories constructed	5	5	1	2	1	14
No. of Pit latrines (toilets constructed)	10	7	20	25	25	87
No. of dinning halls constructed	2	0	3	4	2	11
No. of dormitories constricted	6	4	4	6	1	21
No. of Administration blocks Constructed	5	3	1	1	1	11
No. of boreholes drilled in schools	0	0	0	0	0	0
B. Security Projects						
Construction of new administration blocks/Offices	1	1	1	0	0	3

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

Construction of new pit latrines/toilets	0	21	1	9	2	33
Fencing and installation of gates	1	4	6	3	0	14
Renovation of existing administration blocks/Offices	0	3	2	1	1	7
Renovation of existing pit latrines/toilets	0	0	0	0	0	0
Other Projects (landscaping, drilling of boreholes, electricity and solar installation)	0	0	0	2	3	5
Assistant chiefs' offices	9	7	1	9	2	11
Chiefs' offices	9	8	2	0	0	19
Assistant County Commissioners Offices (ACCs)	0	1	0	1	1	3
Deputy County Commissioners Offices	0	0	0	0	0	0
County Commissioners Offices	0	0	0	0	0	0
C. Other Projects						
Huduma Centres	0	0	0	0	0	0
KMTC campuses	0	0	0	0	0	0
Technical Training Institutes	0	0	0	0	1	1
Resource Centres	0	0	0	0	0	0
Rural Electrification programme (REREC)	0	0	5M	5M	10M	20M



Figure: A staff House Constructed at Mikuyu Mikya Secondary school in 2024/25, Phase 2 to be funded in 2025/26

Compliance with statutory requirements

Kitui West NG-CDF has complied faithfully with the set statutory requirements from projects identification processes, procurement, financial management and also on projects implementation and allocation of funds to various sectors.

Major Risks Facing the Fund

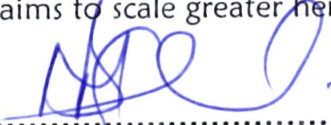
The fund is perennially embroiled in legal tussles with the civil society especially on the doctrine of separations of powers and members of parliament involvement in the fund management. The cases are alive in the courts of law that threaten the existence of the fund and sustenance of the projects the fund has initiated and implemented. Its expected an amicable settlement will be reached and favourable end achieved.

Economic Review and Expected future Developments

The allocations to the fund depend largely on the national economic performance. The fund draws an allocation of 2.5% of the national government share of revenue. The national revenue has seen an upward growth in the last five years which has positively impacted the allocations to the fund.

Conclusion

The Kitui West NG-CDF has maintained solid financial discipline and a high impact on local development. Through transparency, community engagement, and strategic planning, the Fund aims to scale greater heights in service delivery and inclusivity.



.....
Samuel Mutisya B.
Fund Account Manager

8. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- During the financial year, Kitui West NGCDF collaborated with a local NGO (We the trees) to plant trees in various schools.
- The NGCDFC also constructed two sand dams to prevent flooding downstream.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kitui West 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 policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Kitui West NGCDF Constituency is committed to fair and ethical market practises.

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 for purposes of uplifting them economically. Our ethical market practices ensure the fund get value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Kitui West NGCDF has endeavoured 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 sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, 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 the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

Kitui West NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



.....
Name: Samuel Mutisya B.

FAM

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

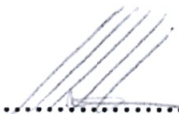
The Accounting Officer in charge of the NGCDF- Kitui West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and including the transitional provisions permitted under IPSAS 33. The Accounting Officer is of the opinion that the Kitui West NG-CDF financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kitui West Constituency further confirms the completeness of the accounting records maintained for the Kitui West 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 Kitui West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further, the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

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

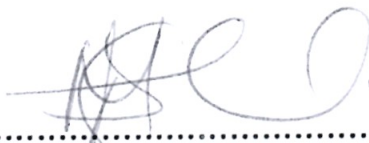
Approval of the financial statements

The NGCDF- Kitui West Constituency financial statements were approved and signed by the Accounting Officer on 20th August 2025.



.....

Name: Wilfred Nzangi Keli
Chairman – NGCDF Committee

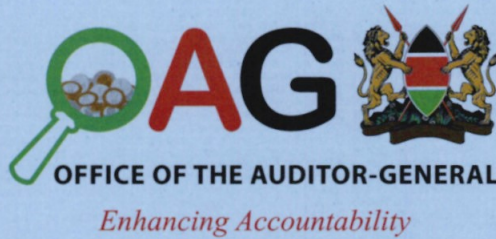


.....

Name: Samuel Mutisya B.
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 - KITUI WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional International Public Sector Accounting Standards (IPSAS) financial statements of National Government Constituencies

Development Fund-Kitui West Constituency set out on pages 1 to 76, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional International Public Sector Accounting Standards (IPSAS) financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kitui West Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under International Public Sector Accounting Standards (IPSAS) 33 and comply with the National Government Constituencies Development Fund Act, 2015 (Amended,2022), the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in Third Party Deposits

The statement of financial position reflects a balance of Kshs.5,355,476 in respect to third party deposits which, as disclosed in Note 27 to the financial statements include a balance of Kshs.5,392,755 in respect to retention monies held during the period. However, review of supporting schedules revealed a balance of Kshs.6,131,402 resulting to unexplained variance of Kshs.738,647.

In the circumstances, the accuracy of retentions balance of Kshs.5,392,755 could not be confirmed.

2. Un-supported Project Management Committee (PMC) Balances

The statement of financial position and as disclosed in Note 19 to the financial statements reflect cash and cash equivalents balance of Kshs.66,503,493. The balance includes PMC balances of Kshs.49,535,344. However, cashbooks, certificate of bank balances and reconciliations to support all the PMC accounts were not provided for audit review.

In the circumstances, the accuracy of cash and cash equivalents balance of Kshs.66,503,493 could not be confirmed.

3. Inaccuracies in the Statement of Cash Flows

The statement of cash flows reflects Kshs.18,523,464 in respect to net cash flows from operating activities. However, disclosure Note 30 to the financial statements reflect Kshs.23,079,232 resulting in unexplained variance of Kshs.4,555,768.

In the circumstances, the accuracy of the statement of cash flows 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 - Kitui West Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.303,292,418 and Kshs.260,822,562 respectively resulting to under-funding of Kshs.42,469,856 or approximately 14% of the budget. Similarly, the Fund expended Kshs.194,319,069 against actual receipts of Kshs.260,822,562 resulting to under-absorption of Kshs.66,503,493 or approximately 25% of actual receipts.

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

Key Audit Matters

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

Other Information

The Management is responsible for the Other Information set out on pages iv to xxxvi which comprise of Key Constituency Information and Management, NG-CDFC Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting Statement 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 thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Failure to Report Expenditure on Emergency Projects

Note 14 to the financial statements reflects Kshs.86,613,499 in respect to other grants and transfers which includes Kshs.7,240,941 for emergency projects. However, there was no evidence provided to confirm that Management reported expenditure on emergency projects to the National Government Constituencies Development Fund Board within thirty (30) days following the occurrence of the emergency. This is contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

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

2.0 Expenditure of Emergency Funds on Non-Emergency Project

The statement of financial performance and as disclosed in Note 14 to the financial statements reflect other grants and transfers amounting to Kshs.86,613,499, which includes Kshs.7,240,941 allocated for emergency purposes. However, the amount includes Kshs.200,000 disbursed to Katheuni Mixed School for the installation of a 10,000-litre water tank which did not qualify for funding under the emergency programme. This is contrary to Section 8(3) of National Government Constituencies Development Fund Act of 2015 which states that "Emergency" shall be construed to mean an 'urgent, unforeseen need for expenditure for which it is in the opinion of the Committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

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

3.0 Delayed Project Implementation

Review of the project implementation status report as at 30 June, 2025 revealed that, the Fund allocated Kshs.171,797,759 for implementation of one hundred and twenty (120) projects. However, only ninety-nine (99) projects worth Kshs.137,292,287 were completed, seventeen (17) projects worth Kshs.21,955,472 were on-going and at

various completion levels while four (4) projects worth Kshs.12,550,000 had not started. No explanation was provided for the delayed implementation of the projects. **Appendix I**

In the circumstances, value for money on the twenty-one (21) projects with a total allocation of Kshs.34,505,472 which are incomplete and not started could not be confirmed.

4.0 Project Field Inspection

Field inspection of a sample of projects revealed the following anomalies;

4.1 Completion of Multi-Purpose Hall at Kalimani Secondary School

A contract was awarded for completion of 600 students' capacity multipurpose hall which involved fixing of windowpanes, plastering and flooring, painting, mechanical works, general internal and external works at a contract sum of Kshs.2,000,000. However physical inspection of the project revealed the following anomalies:

- i. The floor was done, but patchwork in form of repairs on the floor was visible.
- ii. The workmanship appeared substandard and may not withstand heavy usage by the students.
- iii. Undercoat paint in the kitchen had been done and there were only 7 lighting points while the Bill of Quantities (BQ) provided for eighteen (18).
- iv. There were no installation of fabricated dining hall benches as per the Bill of Quantities.
- v. Raised platform of mass concrete 150mm thick floor bed was not achieved.
- vi. The BQ required use of Power distribution-4- way consumer unit as havells original-2- way. However, a 2-way tronic consumer unit was used.
- vii. Five bulbs had been installed but they were not energy savers as required and no firefighting equipment had been installed.
- viii. Only one (1) socket was installed instead of 1 gang 2-way 3 No. and 2 gang 2-way 2 No.
- ix. Trenching for cable laying did not have a marker marked "HATARI" and HATARI tile.
- x. One undercoat and one finishing coats 1st quality MATT emulsion paint not done.
- xi. No signpost and branding had been done on the project and full contact price for the phase had been paid.

4.2 Renovation of Six (6) Classrooms- Kyambusya Primary School

Review of tender for renovation of six (6) Classrooms at Kyambusya Primary School revealed that one Project Management Committee (PMC) account had been used in execution of several projects' contrary to the provisions of the Regulation 15. (1) (c) of the National Government Constituencies Development Fund Regulations, 2016 which states that there shall be appointed a project management committee Project Management for each project in a Constituency in accordance with section 36 of the Act which shall open and maintain an independent bank account for each project.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis of Conclusion

Lack of Bursary Award Criteria

The statement of financial performance reflects Kshs.86,613,499 in respect to other grants and transfers which, as disclosed in Note 14 to the financial statements include Kshs.39,548,732 for bursary disbursements to Secondary Schools and Kshs.19,970,000 for tertiary Institutions. However, the criteria to identify the needy students and their levels of need to determine the amount to be awarded as bursary was not provided for audit review.

In the circumstances, the internal controls on management of bursary could not be confirmed.

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

Responsibilities of the Management and the Board of Governors

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 to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

The Board of Governors 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, SBS
AUDITOR-GENERAL

Nairobi

04 December, 2025

Appendix I: Delayed Project Implementation

Projects not Started				
S/No.	Name of Beneficiary Institution	Project Description	Amount in Kshs.	Status
1	Muthale Girls High School	Construction to completion of 40 students' Computer Laboratory.	1,500,000	Not Started
2	Katheuni Mixed Secondary School	Purchase of Land measuring 1.1 Acres Co-funded with the School Board of Management.	1,000,000	Not Started
3	Travel Allowance on Training	Payment of Travel Allowances of NG-CDFC, National Government Officers and PMC for NG-CDFC, PMC and Staff.	50,000	Not Started
4	Kitui West Technical and Vocational Training College	Construction of one workshop measuring 11m-16m, three lecture rooms each one measuring 8m-6m and an office space measuring 5.5m-5.4m all located on the ground floor as per the Ministry of Education guidelines.	10,000,000	Not Started
Total			12,550,000	
Ongoing Projects				
Number	Name of Beneficiary Institution	Project Description	Amount in Kshs.	Status
1	Kyaani Primary School	Fencing of School compound measuring 400 metres with chain link and concrete poles, phase 1.	755,472	Ongoing
2	Kyondoni Girls' High School	Construction of a 200 metres Perimeter Wall and installation of a gate (Phase 1).	1,500,000	Ongoing
3	Kwa Mutonga Secondary School	Fencing to completion of a School Compound measuring 800 Metres with chain link and concrete poles.	1,200,000	Ongoing
4	Kalimani Primary School	Purchase and planting of 100 indigenous tree seedlings at Kshs.50,000, purchase and installation of 1 10,000 litre water tank at Kshs.100,000, construction to completion of a concrete water tank base at Kshs.50,000, purchase and installation of gutters at Kshs.50,000.	250,000	Ongoing

5	Kathivo Primary School	Purchase and planting of 100 indigenous tree seedlings at Kshs.50,000, purchase and installation of 1 10,000 litre water tank at Kshs.100,000, construction to completion of a concrete water tank base at Kshs.50,000, purchase and installation of gutters at Kshs.50,000.	250,000	Ongoing
6	Kyambevo Primary School	Purchase and planting of 100 indigenous tree seedlings at Kshs.50,000, purchase and installation of 1 10,000 litre water tank at Kshs.100,000, construction to completion of a concrete water tank base at Kshs.50,000, purchase and installation of gutters at Kshs.50,000.	250,000	Ongoing
7	Syonzia Primary School	Purchase and planting of 100 indigenous tree seedlings at Kshs.50,000, purchase and installation of 1 10,000 litre water tank at Kshs.100,000, construction to completion of a concrete water tank base at Kshs.50,000, purchase and installation of gutters at Kshs.50,000.	250,000	Ongoing
8	Kiamani Primary School	Purchase and planting of 100 indigenous tree seedlings at Kshs.50,000, purchase and installation of 1 10,000 litre water tank at Kshs.100,000, construction to completion of a concrete water tank base at Kshs.50,000, purchase and installation of gutters at Kshs.50,000.	250,000	Ongoing
9	Kakumuti Primary School	Purchase and planting of 100 indigenous tree seedlings at Kshs.50,000, purchase and installation of 1 10,000 litre water tank at Kshs.100,000, construction to completion of a concrete water tank base at Kshs.50,000, purchase and installation of gutters at Kshs.50,000.	250,000	Ongoing


10	Muthi Primary School	Purchase and planting of 100 indigenous tree seedlings at Kshs.50,000, purchase and installation of 1 10,000 litre water tank at Kshs.100,000, construction to completion of a concrete water tank base at Kshs.50,000, purchase and installation of gutters at Kshs.50,000.	250,000	Ongoing
11	Nzemeli Primary School	Purchase and planting of 100 indigenous tree seedlings at Kshs.50,000, purchase and installation of 1 10,000 litre water tank at Kshs.100,000, construction to completion of a concrete water tank base at Kshs.50,000, purchase and installation of gutters at Kshs.50,000.	250,000	Ongoing
12	Kitui West Deputy County Commissioner	Construction of 2 bedroomed staff house comprising of sitting room, kitchen area with one door flush toilet and one door bathroom, Phase 1 Foundation, walling and roofing.	1,500,000	Ongoing
13	Kitui West Constituency Digital Hubs- Recurrent Expenditure	Payment of electricity charges at Kshs.120,000, Payment of water charges expenses at Kshs.92,000 and Payment of contracted security services at Kshs.288,000.	2,000,000	Ongoing
14	Kawanga Musuu River Sand Dam	Construction to completion of a Sand Dam.	1,000,000	Ongoing
15	Kwa Major Nganda Sand Dam	Construction to completion of a Sand Dam.	1,000,000	Ongoing
16	Kwa Nzima - Utoo Spring Sand Dam	Construction to Completion of a Sand Dam.	1,000,000	Ongoing
17	REREC	Matching Program to the following areas -1, Kamunyu., 2. Mauluni, 3. Mbavae, 4. Mikuyu Mikya kwa Kisoo5. Mbuini shopping center 6. Katheani Catholic.	10,000,000	Ongoing
Total projects on-going			21,955,472	

National Government Constituencies Development Fund (NGCDF)
Kitui West 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 june
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	170,469,857
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	36,000
Total revenue		170,505,857
Expenses		
Employee costs	10	3,506,165
Committee expenses	11	5,769,922
Use of Goods and Services	12	5,579,679
Other Government Units Actual expenditure	13	93,732,723
Other Grants and Transfers Actual expenditure	14	86,613,499
Depreciation and amortization expense	15	-
Digital Hubs Actual expenditure	16	3,990,000
Total expenses		199,191,989
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		(28,686,132)


The Constituency financial statements were approved by the NGCDFC on 22ND August, 2025 and signed by:



 Chairman NG-CDF
 Committee
 Name: Wilfred Nzangi Keli



 National Sub-County
 Accountant
 Name: Patrick M. Mukuthi
 ICPAK M/No:



 Fund Account Manager
 Name: Samuel Mutisya B.

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

(Paragraph 79 of IPSAS 33 allows for the election by an MDA to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position, and an opening statement of financial position at the time of adoption of the accrual basis of accounting. In preparing this financial reporting template, this election has been made; therefore, there are no comparatives in the first year of transition.)


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

	Note	Period as at June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	66,503,493	85,026,957
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	42,469,856	47,759,604
Prepayments	22	-	-
Total Current Assets		108,973,349	132,786,561
Non-Current Assets			
Property, Plant and Equipment	23	-	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		-	-
Total Assets (A)		108,973,349	132,786,561
Liabilities			
Current Liabilities			


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

Trade and Other Payables	26	-	142,084
Third-Party Deposits	27	5,355,476	581,471
Lease Liabilities	28	-	-
Gratuity provision	29	941,546	700,548
Total Current Liabilities		6,297,023	1,424,103
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		6,297,023	1,424,103
Net Assets (A-B)		102,676,326	131,362,458
Represented by:			
Accumulated Surplus		102,676,326	131,362,458

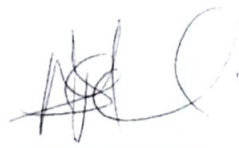
The Constituency financial statements set out on pages 1 to 31 approved by NG CDFC on 22ND August, 2025 and signed by:



Chairman NG-CDF
Committee
Name: Wilfred Nzangi Keli



National Sub-County
Accountant
Name: Patrick M. Mukuthi
ICPAK M/No:



Fund Account Manager
Name: Samuel Mutisya B.

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

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 30 th June 2024 (cash basis)	75,819,218		75,819,218
Adjustments: (to recognize assets and liabilities)			
Add Assets	56,266,796		56,266,796
Less Liabilities	723,555		723,555
As at July 1, 2024	131,362,459		131,362,459
Surplus/(Deficit) For the Period	(28,686,132)		(28,686,132)
Revaluation Gain/Loss	-	-	-
As at 30 th June (current year)	102,676,327	-	102,676,327

Note:

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

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

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		175,759,605
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		36,000
Total Receipts		175,795,605
Payments		
Employee costs		3,265,166
Committee expenses		5,769,922
Use of Goods and Services		5,721,763
Other Government Units Certified Works		89,606,936
Other Grants and Transfers		86,345,281
Digital Hubs Expenses		3,610,000
Total Payments		194,319,069
Net Cash Flows from/ (used in) Operating Activities	28	(18,523,464)
Cash flows From Investing Activities		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Net increase/(decrease) in cash & Cash equivalents		(18,523,464)
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		(18,523,464)
Cash and cash equivalents at Period Start	19	85,026,957
Cash and cash equivalents at Period End	19	66,503,493

(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	170,469,857	85,026,957	47,759,604	303,256,418	260,786,562	42,469,856	86
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	36,000	-	36,000	36,000	-	100
Totals	170,469,857	85,062,957	47,759,604	303,292,418	260,822,562	42,469,856	86
Expenses							

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

Employee costs	3,904,287	4,150,932	-	8,055,219	3,265,166	4,790,053	41
Committee expenses	4,512,000	4,325,835	-	8,837,835	5,769,922	3,067,913	65
Use of Goods and Services	6,876,000	4,174,122	706,557	11,756,679	5,721,763	6,034,916	49
Transfers to Other Government Units	56,955,472	43,710,829	36,383,320	137,049,621	89,606,936	47,442,685	65
Other Grants and Transfers	77,872,098	25,665,239	5,019,686	108,557,023	86,345,281	22,211,742	80
Acquisition of assets	-	3,000,000	-	3,000,000		3,000,000	
Digital Hubs Expenses	4,500,000	-	4,000,000	8,500,000	3,610,000	4,890,000	42
Funds Pending Approval**	15,850,000	36,000	1,650,041	17,536,041	-	17,536,041	-
				-		-	
Total Expenditure	170,469,857	85,062,957	47,759,604	303,292,418	194,319,069	108,973,349	64
Surplus for the period							

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

Explanatory Notes.

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	108,973,349
Less undisbursed funds receivable from the Board as at period 30th June, 2025	42,469,856
Cash and Cash Equivalents at the end of the 30th June 2025	66,503,493

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 20th August, 2025 and signed by:

Fund Account Manager

Name: Samuel Mutisya B.

National Sub-County Accountant

Name: Patrick Mulwa Mukuthi
ICPAK M/No:

NATIONAL
SUB-COUNTY ACCOUNTANT
KITUI WEST
P. O. Box 4, KABATI.

Chairman NG-CDF Committee

Name: Wilfred Nzangi Keli

National Government Constituencies Development Fund (NGCDF)

Kitui West Constituency

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

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

Programme/Sub-programme	Original Budget			Final Budget	Actual on comparable basis	Budget utilization difference
		Adjustments				
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,904,287	4,150,932		8,055,219	3,265,166	4,790,053
1.2 Committee allowances	2,488,000	1,761,035		4,249,035	2,638,772	1,610,263
1.3 Use of goods and services	3,835,904	2,367,138	706,557	6,909,599	3,901,667	3,007,932
Sub-total	10,228,191	8,279,105	706,557	19,213,853	9,805,606	9,408,247
2.0 Monitoring and evaluation						
2.1 Capacity building	750,000	878,144		1,628,144	442,921	1,185,223
2.2 Committee allowances	2,024,000	2,564,800		4,588,800	3,131,150	1,457,650
2.3 Use of goods and services	2,290,096	928,840		3,218,936	1,377,176	1,841,760
Sub-total	5,064,096	4,371,784	-	9,435,880	4,951,247	4,484,633

National Government Constituencies Development Fund (NGCDF)

Kitui West Constituency

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

4.0 Emergency						
Kaumoni Primary School		300,000		300,000	300,000	-
Kitunduni Primary School		377,128		377,128	300,000	77,128
Matinyani DCC Office		300,000		300,000	300,000	-
Nguuni Primary School		300,000		300,000	300,000	-
Katheuni Mixed Sch School		200,085		200,085	190,581	9,504
Mwangya Primary School		300,000		300,000	300,000	-
Katutu Girls Sec School		429,232		429,232	360	428,872
St. Dorcas Maselele Sec School		300,000		300,000	300,000	-
St. Phillips Mutini Sec School		350,000		350,000	350,000	-
Kivulu Primary School		300,000		300,000	300,000	-
A.I.C Makolo Primary School		357,609		357,609	354,332	3,277
Syokithumbi Primary School		308,272		308,272	300,000	8,272
Mutini Primary School		300,000		300,000	300,000	-
Kiatine Primary School		300,000		300,000	300,000	-
St. Marks Makutano Primary School		300,000		300,000	300,000	-
Kwa Musyimi Primary School		329,372		329,372	300,000	29,372
Katheka Sec School		350,000		350,000	350,000	-
Ndiuni Primary School		322,519		322,519	300,000	22,519
Matinyani SCDE		300,000		300,000	300,000	-

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

Kauma Chiefs Office		300,000		300,000	300,000	-
Kangondi Primary School		300,000		300,000	300,000	-
Kutha Primary School		300,000		300,000	300,000	-
Kwa Silu Primary school		300,000		300,000	300,000	-
Katutu Primary School		300,000		300,000	300,000	-
Mikuyu Mikya Secondary School		350,000		350,000	350,000	-
St. patricks kalindilo Sec School	400,000.00			400,000	-	400,000
Ndalani Primary School	400,000.00			400,000	-	400,000
Mwatate Primary School	400,000.00			400,000	-	400,000
Kiamani Primary School	400,000.00			400,000	-	400,000
Kataa Primary School	400,000.00			400,000	-	400,000
Kwa Mutonga Primary School	400,000.00			400,000	-	400,000
Kivani DEB Primary School	400,000.00			400,000	-	400,000
Uvaani primary School	400,000.00			400,000	-	400,000
Kyambevo Primary School	400,000.00			400,000	-	400,000
Kiamani Sec School	400,000.00			400,000	-	400,000
Matinga Primary School	400,000.00			400,000	-	400,000
St. Michael Kavumbu Sec School	400,000.00			400,000	-	400,000
Kyambiwa Primary School	400,000.00			400,000	-	400,000
Kwa Nyingi Primary School	400,000.00			400,000	-	400,000
Kilimu Primary School	400,000.00			400,000	-	400,000

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

Katheuni Mixed Sec School	400,000.00			400,000	-	400,000
Kalia primary School	400,000.00			400,000	-	400,000
Kwa Mumo primary School	400,000.00			400,000	-	400,000
Miwongoni Primary School	400,000.00			400,000	-	400,000
Kwa Kitisya Primary school	400,000.00			400,000	-	400,000
Kalimani Primary School	400,000.00			400,000	-	400,000
Kiukuni Primary School	400,000.00			400,000	-	400,000
unutilized	172,098	270,677		442,775		442,775
Sub-total	8,972,098	8,144,894	-	17,116,992	7,295,273	9,821,719
5.0 Bursary and Social Security						
5.1 Primary Schools				-		-
5.2 Secondary Schools	40,000,000			40,000,000	39,548,732	451,268
5.3 Tertiary Institutions	20,000,000	190,250		20,190,250	19,970,000	220,250
5.4 special needs				-		-
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
Sub-total	60,000,000	190,250	-	60,190,250	59,518,732	671,518
7.0 Environment						
Kalimani Primary School	250,000			250,000		250,000
Kathivo Primary School	250,000			250,000		250,000
Kyambevo Primary School	250,000			250,000		250,000
Syonzia Primary School	250,000			250,000		250,000

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

Kiamani Primary School	250,000			250,000		250,000
Kakumuti Primary School	250,000			250,000		250,000
Muthi Primary School	250,000			250,000		250,000
Nzemeli Primary School	250,000			250,000		250,000
Mumbuni Primary School		200,000		200,000	200,000	-
Kyethina River Sand Dam		102,130.00		102,130	94,964	7,166
Mithumu River Sand Dam		94,405.30		94,405	92,875	1,531
Ithekethe R/sand Dam		2,214.04		2,214		2,214
Mwainya/Kakuswi R/sand dam		1,131.99		1,132		1,132
Kalimbevo Primary School		200,000		200,000	200,000	-
Kiatine Primary School		200,000		200,000	200,000	-
Nguuni Primary School		200,000		200,000	200,000	-
Katutu Primary School		200,000		200,000	200,000	-
Kyunduani Primary School		200,000		200,000	199,980	20
Kwa Mbuvu River sand dam			1,137,811	1,137,811	1,028,529	109,283
Kwa Nzanga Kili River sand Dam			1,131,875	1,131,875	1,020,760	111,115
Sub-total	2,000,000	1,399,881	2,269,686	5,669,567	3,437,107	2,232,460
8.0 Primary Schools Projects						
Kalia Primary School		9,435.00		9,435	-	9,435
Mavalo Primary School		19,040.00		19,040	-	19,040

National Government Constituencies Development Fund (NGCDF)

Kitui West Constituency

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

AIC Kiuwani Primary School		1,077.00		1,077	-	1,077
Emivea Primary School		1,306,564		1,306,564	1,177,631	128,933
Ivulya Muu Primary School		1,339,342		1,339,342	1,178,900	160,442
Kakumi Pri. Sch.		403,372.80		403,373	300,000	103,373
Kakumuti Primary School		4,953	1,500,000	1,504,953	1,402,768	102,185
Kalimani Primary School		252,001.00		252,001	200,000	52,001
Kalimbevo Primary School	1,300,000.00	43,090.00		1,343,090	1,300,000	43,090
Kalinditi Pri. Sch.		5,892.00		5,892	-	5,892
Kaluni Primary School			1,000,000	1,000,000	959,000	41,000
Kangii Primary School		616	1,336,110	1,336,726	1,174,554	162,172
Kangondi Primary School	1,300,000.00	2,881		1,302,881	1,300,000	2,881
Kangungi Primary School		21,354.00		21,354	-	21,354
Kasakini Primary School			1,336,110	1,336,110	1,336,110	-
Kasue Primary School	1,300,000.00			1,300,000	-	1,300,000
katheuni pri Sch.		90.5		91	-	91
Kathiani Primary School		31,033.00		31,033	-	31,033
Kathivo Primary School	500,000.00	28,232	1,000,000	1,528,232	27,570	1,500,662
Kaumoni Primary School	1,000,000.00	31,555	1,336,110	2,367,665	1,336,110	1,031,555
Kauwi Primary School		203		203	-	203
Kavonge pri. Sch.		44,102.50		44,103	-	44,103
Kavoo Primary School		1,336,110		1,336,110	1,207,853	128,257
Kavumbu Primary school		34,749.00		34,749	-	34,749
Kiamani Primary School		13,868.50		13,869	-	13,869
Kiatine Primary Sch	1,100,000.00	1,134		1,101,134	997,891	103,243
Kikanga Primay School		824	1,336,110	1,336,934	-	1,336,934

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

Kilimu Primary School		1,031.00		1,031	-	1,031
Kiseveni pri. Sch.		34,343.00	850,000	884,343	654,000	230,343
Kitamwiki Primary School	1,300,000.00			1,300,000	1,300,000	-
Kithumula Primary School		2,089.00		2,089	-	2,089
Kithunzi Primary School	1,300,000.00	4,664		1,304,664	1,300,000	4,664
Kitumbi Primary		1,407.00	1,336,110	1,337,517	1,214,169	123,349
Kitundumo Pri. Sch.	800,000.00	152,510.00		952,510	-	952,510
Kiukuni Primary School		3,901.00		3,901	-	3,901
kiumoni Pri. Sch.		267,066.00		267,066	200,000	67,066
Kivani D.E.B Primary sch.		20,816.80		20,817	-	20,817
Kivani Primary School		1,383,790		1,383,790	1,172,695	211,096
Kivulu Primary sch.		1,373,749.50		1,373,750	1,172,695	201,055
Kombu Primary School		9,680.00		9,680	-	9,680
Komu Primary School			1,336,110	1,336,110	1,336,100	10
Kutha Primary school			1,000,000	1,000,000	911,330	88,670
Kwa Kitui Primary School	1,300,000.00	2,488		1,302,488	1,300,000	2,488
Kwa Mukoo Primary School	1,300,000.00			1,300,000	-	1,300,000
Kwa Mulungu Primary School		23,334.00		23,334	-	23,334
Kwa mumo Primary School		5,385.00		5,385	-	5,385
Kwa Mutonga Primary school		54,809	1,000,000	1,054,809	343,885	710,924
Kwa Mwambi Primary School	1,300,000.00			1,300,000	1,300,000	-

National Government Constituencies Development Fund (NGCDF)

Kitui West Constituency

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

Kwa Ndila Primary School	1,300,000.00	21,730		1,321,730	1,300,000	21,730
Kwa Ndondo Primary School		200,000	-	200,000	104,540	95,460
Kwa ndonga Primary School		40.95		41	-	41
Kwa-Kitisya Primary School		10,001.00		10,001	-	10,001
Kwa-Nyingi Primary sch.		30,757.00		30,757	-	30,757
Kyaani Primary School	755,472.00	129		755,601	755,472	129
Kyambevo Primary School		35,422.00		35,422	-	35,422
Kyambusya Pri. Sch.		1,202,874.00		1,202,874	995,795	207,079
Kyamutimba Pri sch		28,452.00	1,336,110	1,364,562	1,211,059	153,504
Kyenge Primary		17,517.00		17,517	-	17,517
Kyeni Primary		859,213.00		859,213	746,456	112,757
Kyondoni Primary School	2,000,000.00	2,697,959		4,697,959	3,796,509	901,450
Kyunduani Primary School		18,674.50		18,675	-	18,675
Maaini Primary	1,300,000.00	24,115		1,324,115	1,300,000	24,115
Manzi Itumo Primary School		356,564		356,564		356,564
Maseki Primary School		41,112.00		41,112	-	41,112
Maselele Pri. Sch		22,215.00		22,215	-	22,215
Mateta Primary School		1,642,367		1,642,367	300,532	1,341,835
Matinga Primary School	1,300,000.00	8,115		1,308,115	-	1,308,115
Matinyani DEB Primary Sch.		298,756.00		298,756	293,700	5,056
Mbaavai Primary School	1,300,000.00			1,300,000	1,300,000	-

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

Mbuini Primary School		93,355.00		93,355	65,530	27,825
Mikuyu Mikya Primary		27,344	1,336,110	1,363,454	1,207,960	155,494
Mithikwani Primary School		39,916	1,336,110	1,376,026	1,146,661	229,366
Miwongoni Primary School		4,402.60		4,403	-	4,403
Mumbuni Primary School	1,300,000.00	50,462		1,350,462	-	1,350,462
Musengo Primary School		24,636	1,300,000	1,324,636	-	1,324,636
Mutanda Primary School		28,593.00		28,593	28,358	235
Muthale Primary School	350,000.00		1,000,000	1,350,000	873,750	476,250
Muthi Primary School		1,943.00		1,943		1,943
Mutini Pri. Sch	1,300,000.00	1,668.33		1,301,668	1,300,000	1,668
Mutonguni Primary School		507		507	-	507
Mutulu Primary School		231		231	-	231
Mwaani Primary School	400,000.00	803,347		1,203,347	799,200	404,147
Mwangya Primary School		8,320	1,500,000	1,508,320	1,413,340	94,980
Mwatate Primary school		200,000		200,000	-	200,000
Ndalani pri. Sch.		54,806.00		54,806	54,806	-
Ngengekani Primary school		1,120.00		1,120	-	1,120
Ngesu Primary School		139,541	1,336,110	1,475,651	1,302,806	172,845
Ngomango Primary School		3,852.00		3,852	-	3,852
Ngongu Primary School		43,785.00		43,785	43,785	-
Nguuni Primary School		1,300,404		1,300,404	1,189,571	110,833
Nyuani Primary School		1,309,795.40		1,309,795	1,167,279	142,516
Nzemeli Primary School	1,300,000.00	67		1,300,067	1,300,000	67

National Government Constituencies Development Fund (NGCDF)

Kitui West Constituency

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

Nzinia Primary School	1,000,000.00	90	1,336,110	2,336,200	2,208,558	127,643
St. Marks Makutano Pri. Sch	1,300,000.00	27,311		1,327,311	1,298,374	28,937
St. Mary's Kavole Primary School	1,300,000.00	10,264.50		1,310,265	1,300,000	10,265
syomuitu Primary		25,125.00		25,125	-	25,125
Tulia Primary School	350,000.00	1,664	1,000,000	1,351,664	825,499	526,165
Tulia school for the Mentally Hand.		2,869.00		2,869	-	2,869
Ukuni Primary school		207,680		207,680	191,060	16,620
Utoo Primary School		288,560.00		288,560	287,546	1,014
Uvaani Pri. Sch.		1,696.50		1,697	-	1,697
Yalatani Pri. Sch		11,864.54	1,336,110	1,347,975	-	1,347,975
Sub-total	30,355,472	20,503,813	27,183,320	78,042,605	56,211,404	21,831,201
9.0 Secondary Schools Projects (List all the Projects)						
AIC Kitunduni sec. sch.		77,128.00		77,128	-	77,128
AIC Kyaani Girls Sec Sch		101,995.00		101,995	-	101,995
Arch. Lele Mangelu sec. sch		208,146.00		208,146		208,146
Emivia Sec School		3,941.00		3,941	-	3,941
Iiani Mixed sec. Sch		4,067.50		4,068	-	4,068
Ilako Mututa Sec. School		116.55		117	-	117
Kakeani Sec. Sch.		1,901.00		1,901	-	1,901
Kakumuti sec. sch.		370,123.50		370,124	200,000	170,124
Kalimani Secondary School		1,969,042		1,969,042	1,818,127	150,915
Kangii sec. Sch		3,344.55		3,345	-	3,345
Kangungi sec. sch.		31,637.00		31,637	-	31,637

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

Kasue Sec. School		63,654.00		63,654	-	63,654
Katheka Boys High School		763,454		763,454	349,006	414,448
Kauma Sec. School		24,930.00		24,930	-	24,930
Kauwi Mixed Sec. School	2,600,000	2,412,015.00		5,012,015	-	5,012,015
Kiamani Sec. School		28,129.50		28,130	-	28,130
Kitamwiki Secondary School	700,000			700,000	-	700,000
kithumula Sec. School		121,608.50		121,609	-	121,609
Kivani Mixed Sec. Sch.		2,030.60		2,031	-	2,031
Kwa Mutonga Sec School	1,200,000	1,586,979		2,786,979	2,571,425	215,554
Kwa Mwambi Mixed Day Sec. Sch	3,000,000	204,797.00		3,204,797	1,804,000	1,400,797
Kyeni Mixed sec. School		386,534.00		386,534	-	386,534
Kyondoni Girls High School	1,500,000	44,800		1,544,800	1,523,070	21,730
Matinyani Boys' Sec. School		138,115.00		138,115	480	137,635
Matinyani Mixed sec. Sch		948,485.00		948,485	900,000	48,485
Mikuyu Mikya Sec. School	1,000,000	2,205,260.00		3,205,260	2,492,324	712,936
Mithiikwani Sec sch		6,798.00		6,798	-	6,798
Mutanda Sec. School		1,507,080.00		1,507,080	1,164,495	342,585
Muthale Mixed Sec School		8,600.00		8,600	-	8,600
Muthamo Sec. School	1,500,000	2000391.89		3,500,392	3,303,500	196,892
Mutonguni Girls High School	2,000,000.00	2,400,000		4,400,000	1,992,649	2,407,351
Mutulu Sec. School		5,700.40		5,700	-	5,700

National Government Constituencies Development Fund (NGCDF)

Kitui West Constituency

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

Ngengekani Secondary School	2,000,000.00	2,063,236		4,063,236	3,812,350	250,886
Nzakame Sec. School		20,364.00		20,364	-	20,364
St. Augustine Kasakini sec sch		383		383	-	383
St. Dorcas Maselele Mixed Day Secondary School		1,300,000		1,300,000	1,172,358	127,643
St. Francis of Assis Kathivo sec sch		299,130.68		299,131	-	299,131
St. Johns kwa-mulungu Sec. Sch.		118,261.50		118,262	-	118,262
St. Josephs musosya		233,595.00		233,595	-	233,595
St. Michael Kavumbu Sec. Sch		164,512.00		164,512	-	164,512
St. Peters Manzi Itumo Secondary School		1,300,186		1,300,186	1,096,288	203,898
Utoo Mixed Sec Sch	1,100,000	63,236.00		1,163,236	-	1,163,236
Yalatani Sec. School		13,308.50		13,309	-	13,309
Sub-total	16,600,000	23,207,017	-	39,807,017	24,200,072	15,606,944
10.0 Tertiary institutions Projects (List all the Projects)				-		-
Kitui West Technical & Vocational Training College	10,000,000		9,200,000	19,200,000	9,200,000	10,000,000
Sub-total	10,000,000	-	9,200,000	19,200,000	9,200,000	10,000,000
11.0 Security Projects						
D.C.C Office- Kitui West	1,500,000	17,876		1,517,876	-	1,517,876

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

Kekeani Assistant Chief Office		1,300,000		1,300,000	1,177,749	122,251
Kekeani Chiefs Office		180.55		181	-	181
Kakumuti ass. Chiefs office		5,601.00		5,601	-	5,601
Kalia Assistant chiefs office		4,505.00		4,505	-	4,505
Kalimbevo Ass. Chiefs office		13,270.00		13,270	-	13,270
Kalindilo Assistant Chiefs Office		1,300,000		1,300,000	1,118,893	181,108
Kangii Ass. Chiefs office		1,917.50		1,918	-	1,918
Kangondi Ass. Chiefs office		1,248.94		1,249	-	1,249
Kangondi chiefs office		1,084.00		1,084	-	1,084
Kasaini Assistant Chiefs Office		400,000		400,000	400,000	-
Katheka Ass. Chiefs office		379,035.00		379,035	317,210	61,825
Katheuni Assistant Chiefs Office		100,000		100,000	98,710	1,290
Kathivo Accs Office		55,000.00		55,000	-	55,000
Kathivo ass. Chief		390		390	-	390
Kathivo Police Station		9,680.00	750,000	759,680	750,000	9,680
Kathuma Assistant Chiefs Office		57,136.00		57,136		57,136
Kauma Ass. Chief Office	1,300,000			1,300,000	-	1,300,000
Kauwi CIPU		1,450.00		1,450	-	1,450
Kauwi Location- Chiefs Office		827,818		827,818	-	827,818

National Government Constituencies Development Fund (NGCDF)

Kitui West Constituency

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

Kavuuuvuu Assistant Chiefs Office		1,300,000		1,300,000	1,177,369	122,631
Kilimu Assistant Chiefs Office		1,300,000		1,300,000	1,132,226	167,775
Kiseveni Ass.Chiefs office		12,540.00		12,540	-	12,540
Kithuiani Ass. Chief		3,147.50		3,148	-	3,148
Kithumula Chiefs office		162,491.60		162,492	-	162,492
Kitumbi Assistant Chiefs Office		1,300,000		1,300,000	1,760	1,298,240
Kivani Assistant Chiefs Office		1,300,000		1,300,000	1,176,195	123,805
Kivani Chiefs Office		2,943.00		2,943	-	2,943
Kwa Mutonga Assistant Chiefs Office		3,250.00		3,250	-	3,250
Kwa Mutonga Assistant County Commissioners Office		2,000,000		2,000,000	883,640	1,116,361
Kwa Mutonga Chiefs Office	800,000	1,144.00		801,144	-	801,144
Kwa-mumo Assistant Chief		115		115	-	115
Kyambusya Assistant Chiefs Office		1,300,000		1,300,000	1,176,972	123,029
kyeng'e Chiefs office		14,989.00		14,989	-	14,989
Kyondoni Assistant Chiefs Office		557,581		557,581	556,491	1,090
kyuasi Ass. Chiefs office		1,350.00		1,350	-	1,350
Makolo ass. Chief		1,080.00		1,080	-	1,080
Maseki Ass. Chief's Office	1,300,000		-	1,300,000	-	1,300,000

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

Maselele Assistant Chiefs Office		1,640.00		1,640	-	1,640
Matinyani Chiefs Office		860		860	-	860
Matinyani DCCs Office		1,230.00		1,230	-	1,230
Matinyani Police headquarters		337		337	-	337
Mithiikwani ass. Chief		12,480.00		12,480	-	12,480
Mithini Chiefs office		30,852.00		30,852	-	30,852
Miwongoni Assistant Chiefs Office		18,517.00		18,517	-	18,517
Musengo Chiefs office		33,109.00		33,109	-	33,109
Musosya Assistant Chief		50,242.00		50,242	28,300	21,942
Mutanda Chiefs Office		755		755	-	755
Mutonguni ACC Office	2,000,000			2,000,000	-	2,000,000
Mutonguni chiefs Office		20,706.40		20,706	-	20,706
Mutulu Ap Line		124,237.00		124,237	-	124,237
Mutulu Chiefs office		18,469.00		18,469	100	18,369
Ndiuni Assistant Chiefs Office		350,000		350,000	315,725	34,275
Ndolos Police Station		551,121	2,000,000	2,551,121	2,349,242	201,879
Nzakame Assistant Chiefs office		1,767.00		1,767	1,617	150
nzalae Ass. Chiefs office		150		150	-	150
Nzinia Ass. Chiefs office		8,932.00		8,932	-	8,932
Sangala Assistant Chiefs Office		48,018.00		48,018	-	48,018
Syokithumbi Ass. Chief		1,354.00		1,354	-	1,354
Tulia Police Station		138,713.50		138,714	13,660	125,054
Sub-total	6,900,000	15,150,313	2,750,000	24,800,313	12,675,857	12,124,456

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

12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)			-	-		-
12.2 Purchase of furniture and fittings				-		-
12.2 Construction of CDF office		3,000,000.00		3,000,000	2,708,740	291,260
Sub-total	-	3,000,000	-	3,000,000	2,708,740	291,260
13.0 Digital Hubs						
Kitui West ICT Hub	2,000,000.00	-	2,000,000	4,000,000	1,805,000	2,195,000
Matinyani ICT Hub	2,000,000.00	-	2,000,000	4,000,000	1,805,000	2,195,000
Kitui west Digital Hub Recurrent Expenditure	500,000.00			500,000	-	500,000
Sub-total	4,500,000.00	-	4,000,000.00	8,500,000.00	3,610,000.00	4,890,000.00
14.0 Others						
CSO Office Musengo		700,000.00		700,000	633,420	66,581
Strategic Plan		10.00		10	-	10
Bursary Cheque Refunds		3,500.00		3,500	-	3,500
Kauwi Resource Centre		2,619.25		2,619		2,619
Kitui west sports project		1,636.00		1,636		1,636
Kwa-kyenza Bus Shade		42,135.00		42,135		42,135
Matinyani SCDE Office		29,500.00		29,500		29,500
Matinyani TSC office		500		500		500
Sub-total	-	779,900	-	779,900	633,420	146,481
Funds pending approval**				-		-
unapproved projects	15,850,000	-	1,650,041	17,500,041	-	17,500,041
AiA	-	36,000		36,000		36,000
Sub-total	15,850,000	36,000	1,650,041	17,536,041	-	17,536,041

National Government Constituencies Development Fund (NGCDF)
 Kitui West Constituency

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

Total	170,469,857	85,062,957	47,759,604	303,292,418	194,247,457	109,044,961	

(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

17. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Kitui West Constituency principal activity is managing education and security developments at constituency level.

2. Statement of Compliance and Basis of Preparation

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

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

The NG-CDF Kitui West 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.

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

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

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF. The financial statements have been prepared in accordance with the PFM Act, and NGCDF Kitui West is taking advantage of IPSAS 33, and therefore this first year financial statements are transitional. The accounting policies adopted have been consistently applied to all the years presented.

To fully comply, Kitui West NG-CDF will carry out periodic stock take exercise and asset valuation exercise and verification of ownership documents with a view to updating the asset register.

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.</p> <p><i>This IPSAS is not applicable at the constituency</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>This IPSAS is not applicable at the constituency</i></p>

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

<p>IPSAS 45: Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>This IPSAS is applicable effective 1st July,2025</i></p>
<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>This IPSAS is applicable effective 1st July,2025</i></p>
<p>IPSAS 47: Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue</p>

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

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

iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

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

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

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

c) Property, plant and equipment

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

d) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *Entity*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The *Entity* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the *Entity* will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term. Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the *Entity*. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

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

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

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

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

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

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 20xx

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.

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

6. Transfers from the NGCDF Board

Description	<i>Period ended June 2025</i>
NGCDFB Transfers (Allocation for the FY)	170,469,857
TOTAL	170,469,857

7. Transfers from domestic and foreign partners

Description	<i>Period ended June 2025</i>
	Kshs
Grants	-
Total	-

8. Finance income

Description	<i>Period ended June 2025</i>
	Kshs
Interest Income on Bank Deposits	-
Total	-

(Provide a brief explanation for this revenue)

9. Miscellaneous income

Description	<i>Period ended June 2025</i>
	Kshs
Rental Income	-
Income from sale of tenders	36,000
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere <i>(specify)</i>	-
Total	36,000

10. Employees cost

Description	<i>Period ended June 2025</i>
	Kshs
NG-CDFC Basic staff salaries	2,156,150
Personal allowances paid as part of salary	
House Allowance	296,734
Transport Allowance	255,652
Leave allowance	19,000
Gratuity to contractual employees	628,067
Employer Contributions Compulsory national social security schemes	150,562
Employer Contributions Compulsory Housing levy	-
Employer contributions to National Industrial Training Authority	-
Other Specify	-
Total	3,506,165

11. Committee Expenses

Description	<i>Period ended June 2025</i>
	Kshs
Sitting allowance	2,638,772
Other Committee expenses	3,131,150
Total	5,769,922

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

12. Use of Goods and services

Description	<i>Period ended June 2025</i>
	Kshs
Utilities, supplies and services	-
Communication, supplies and services	821,996
Domestic travel and subsistence	803,661
Printing, advertising and information supplies & services	130,000
Office Rent	-
Training expenses	442,921
Hospitality supplies and services	-
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	1,135,113
Fuel, oil & lubricants	900,000
Bank Charges	113,163
Routine maintenance – vehicles and other transport equipment	477,176
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	755,650
Total	5,579,679

13. Other Government Units Actual expenditure

Description	<i>Period ended June 2025</i>
	Kshs
Primary Schools Actual expenditure	58,971,672
Secondary Schools Actual Expenditure	25,561,052
Tertiary Institutions Actual Expenditure	9,200,000
Total	93,732,723

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

14. Other Grants and transfers Actual expenditure

Description	<i>Period ended June 2025</i>
	Kshs
Bursary – secondary schools	39,548,732
Bursary – tertiary institutions	19,970,000
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	12,784,700
Climate change mitigation projects	3,437,107
Emergency projects Actual Expenditure	7,240,941
Roads projects	-
Others specify	3,632,020
Total	86,613,499

15. Depreciation and Amortization Expenses

Description	<i>Period ended June 2025</i>
	Kshs
Property Plant and Equipment	-
Intangible Assets	-
Total	-

16. Digital Hubs Expenses

Description	<i>Period ended June 2025</i>
	Kshs
Construction/ renovation/Actual Expenditure	3,990,000
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (<i>specify</i>)	-
Total	3,990,000

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

17. Gain/loss on Sale of Assets

Description	<i>Period ended June 2025</i>
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Gain/loss on Sale of Asset	-

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

18. Impairment Loss

Description	<i>Period ended June 2025</i>
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

Name Of Bank and Account No.	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Family Bank , Account No. 072000045755(Operations account)</i>	15,949,479	76,247,278.00
<i>Operations account pending closure (Equity Bank account no. 0720262084328)</i>	-	5,799.00
<i>Family Bank, account No. 072000046235 (Deposit account)</i>	1,018,670	266,689.00
<i>(PMC's accounts- Various Banks)</i>	49,535,344	8,507,190.82
Total	66,503,493	85,026,957
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

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

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

20. Receivables from Exchange Transactions

Description	Period ended 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	-	-
b. Non-current receivables	-	-
Total Receivables (a+b)	-	-

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

i. Ageing Analysis for Receivables

Description	Insert Current FY		Opening Statement 1st July 20XX	
	Kshs		Kshs	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	-	-	-
Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (a+b)	-	-	-	-

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

21. Receivables from Non-Exchange Transactions

Description	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Transfers from NGCDFB	42,469,856	47,759,604.00
Outstanding imprest	-	-
Total	42,469,856	47,759,604

Description	<i>Period ended June 2025</i>		<i>Opening Statement 1st July 2024</i>	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	42,469,856	100	47,759,604.00	100
Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (a+b)	42,469,856	100	47,759,604.00	100

22. Prepayments

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

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

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
Opening Bal as 1 st July 2024	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As At Jun 2025	-	-	-	-	-	-	-	-	-
Depreciation And Impairment									
Opening bal accumulated depreciation 1st July 2024	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At 2025	-	-	-	-	-	-	-	-	-

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

Net Book Values									
Opening Bal as at 1 st July 2024	-	-	-	-	-	-	-	-	-
As At 30TH JUNE , 2025	-	-	-	-	-	-	-	-	-

Valuation

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

22 b) Property, Plant and Equipment at Cost

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

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
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	-	-

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

24. Intangible Assets

Description	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2025</i>
	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	-	-

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

25. Right-of use assets

Description	<i>Buildings</i>	<i>Motor vehicles</i>	<i>Plant and equipment</i>	<i>Total</i>
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at 30 Sept/Dec/ March/June 2025	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at 30 Sept/Dec/ March/June 2025	-	-	-	-
Carrying Amount				
As at 30 Sept/Dec/ March/June 2025	-	-	-	-

26. Trade and Other Payables

Description	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Trade payables	-	142,084.00
Employee payables	-	-
Other payables	-	-
Total trade and other payables	-	142,084.00

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

Aging analysis: (Trade and other payables)	Current FY	% of the Total	1 st July	% of the Total
Under one year	-	-	142,084.00	100
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (tie to above total)	-	-	142,084.00	100

27. Third-Party deposits

	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2025</i>
	Kshs	Kshs
Retention as at start of the period (A)	581,471	-
Retention held during the period (B)	5,392,755	581,471.00
Retention paid during the period (C)	623,290	-
Closing Retention as at period xx, D= A+B-C	5,350,936	581,471

Retentions aging analysis.

	Insert 2024-2025	% of the total	Insert 2023-2024	% of the total
Less than 1 year	5,350,936	100	581,471.00	100
1-2 years	0	-	-	-
2-3 years	0	-	-	-
Over 3 years	0	-	-	-
Total	5,350,936	100	581,471.00	100

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

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

28. Lease Liabilities

Description	<i>Period ended June 2025</i>	<i>Opening Statement</i>
		<i>1st July 2024</i>
	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
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 and onwards	-
Less: unearned Interest	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	<i>Period ended June 2025</i>	<i>Opening Statement</i>
		<i>1st July 2024</i>
	Kshs	Kshs

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

Gratuity at the beginning of the period (A)	700,548	700,548.00
Gratuity held during the period (B)	628,067	-
Gratuity paid during the period (C)	387,068	-
Total Gratuity provision as at period 30th June,2025 D=(A+B-C)	941,546.34	700,548.00

30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	(28,609,979)
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	(5,289,748)
Changes in deferred income	-
Changes in Third party deposits	(240,998)
Changes in gratuity provision	-
Changes in payments received in advance	-
Net cash flow from operating activities	(23,079,232)

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

31. Financial Risk Management

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

to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	42,469,856	42,469,856		
Bank balances				
Total	42,469,856	42,469,856		
As at 30 June 2024				
Receivables from exchange transactions				
Receivables from non-exchange transactions	47,759,604	47,759,604		
Bank balances				
Total	47,759,604	47,759,604		

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

(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 portion of borrowings	-	-	-	-
Provisions	-	-	5,355,476	5,355,476
Deferred income	-	-	-	-
Gratuity Provision	-	-	941,546.00	941,546.00
Total	-	-	6,297,022	6,297,022

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 24	-	-	-	-
Trade payables	-	-	142,084	142,084
Current portion of borrowings	-	-	-	-
Provisions	-	-	581,471	581,471
Deferred income	-	-	-	-
Employee benefit obligation	-	-	700,548	700,548
Total	-	-	1,424,103	1,424,103

iii) Market risk

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

a) Foreign currency risk

The *Entity* has no transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognised assets and

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

liabilities by projecting for expected sales proceeds and matching the same with expected payments.

Financial Risk Management

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

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

b) Interest rate risk

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

Management of interest rate risk

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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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.

iv) Capital Risk Management

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

Description	2024-2025	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Revaluation Reserve	131,362,459	131,362,459
Retained Earnings	(28,686,132)	-
Capital Reserve	-	-
Total Funds	102,676,327	131,362,459
Total Borrowings	-	-
Less: Cash and Bank Balances	66,503,493	85,026,957
Net Debt/(Excess Cash And Cash Equivalents)	66,503,493	85,026,957
Gearing	0%	0%

32. Related Party Disclosures

	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,638,772	2,338,700
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	175,759,605.00	180,738,031
Total	178,398,377	183,176,731

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

Contingent Liabilities

Description	2024-2025	<i>Opening Statement 1st July 2024</i>
	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	Insert Current FY	<i>Opening Statement 1st July 20xx</i>
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
Total	-	-

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

36. Events after the Reporting Period

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

37. Ultimate And Holding Entity

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

38. Currency

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

18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost b/f	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)			(Kshs)
	2022/2023			2023/2024
Land	-	-	-	-
Buildings and structures	15,007,468	3,000,000	-	18,007,468
Transport equipment	7,233,966	-	-	7,233,966
Office equipment, furniture and fittings	1,291,700	-	-	1,291,700
ICT Equipment, Software and Other ICT Assets	1,473,181	-	-	1,473,181
Other Machinery and Equipment	600,300	-	-	600,300
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	25,606,615	-	-	28,606,615

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

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

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

	PMC	ACCOUNT NUMBER	BANK	Bank Balance	Bank Balance
				2024/2025	2023/2024
1	Kalia Primary School	125810743000	KCB	409,435	9,435
2	Mavalo Primary School	102413203170000	National Bank	19,040	19,040
3	AIC Kitunduni sec. sch.	72028063198800	EQUITY BANK	77,128	77,128
4	AIC Kiuwani Primary School	72027229870600	EQUITY BANK	1,077	1,077
5	AIC Kivani primary school	72028021234900	EQUITY BANK	186,723	47,680
6	AIC Kyaani Girls Sec Sch	118452156500	KCB	44,800	1,995
7	AIC Kyaani Girls sec. School	72028223648100	EQUITY BANK	-	44,800
8	AIC Makolo Pri. Sch.	113930368690000	Co-operative	3,278	57,609
9	Arch. Lele Mangelu sec. sch	72028118903500	EQUITY BANK	58,146	58,146
10	Emivia Primary School	72028021064300	EQUITY BANK	122,773	6,564
11	Emivia Sec School	72026168942700	EQUITY BANK	3,941	3,941
12	Iiani Mixed sec. Sch	72026192484800	EQUITY BANK	4,068	4,068
13	Ilako Mututa Sec. School	72026906735400	EQUITY BANK	117	117
14	Ithekethe R/sand Dam	72028237687400	EQUITY BANK	2,214	2,214
15	Ivulya Muu Primary School	72026388035100	EQUITY BANK	185,662	3,232
16	Kakeani Ass. Chiefs Office	072000047527	Family Bank	122,251	
17	Kakeani Chiefs Office	72027169928800	EQUITY BANK	181	181
18	Kakeani Sec. Sch.	102221759400000	National Bank	1,901	1,901
19	Kakumi Pri. Sch.	102411780950000	National Bank	67,066	103,373
20	Kakumuti ass. Chiefs office	72028105087500	EQUITY BANK	5,601	5,601
21	Kakumuti Primary School	72027981577900	EQUITY BANK	105,552	4,953
22	Kakumuti sec. sch.	102009018480000	National Bank	170,124	170,124
23	Kalia Assistant chiefs office	72026435478600	EQUITY BANK	4,505	4,505
24	Kalimani Primary School	72027177143600	EQUITY BANK	452,001	52,001

National Government Constituencies Development Fund (NGCDF)

Kitui West Constituency

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

25	Kalimani Sec. School	72027978849900	EQUITY BANK	250,915	269,042
26	Kalimbevo Ass. Chiefs office	72027780744900	EQUITY BANK	13,270	13,270
27	Kalimbevo Pri. Sch.	72027886080100	EQUITY BANK	43,090	43,090
28	Kalindilo Ass. Chief	72000047529	Family Bank	181,108	
29	Kalinditi Pri. Sch.	72028049013700	EQUITY BANK	5,892	5,892
30	Kaluni Primary	102412860900	National Bank	95,809	-
31	Kangii Ass. Chiefs office	72027970623400	EQUITY BANK	1,918	1,918
32	Kangii Primary School	72027149592400	EQUITY BANK	162,172	616
33	Kangii sec. Sch	72026170667100	EQUITY BANK	3,345	3,345
34	Kangondi Ass. Chiefs office	72027977174800	EQUITY BANK	1,249	1,249
35	Kangondi chiefs office	72028103174600	EQUITY BANK	1,084	1,084
36	Kangondi Pri. Sch.	72027990826100	EQUITY BANK	2,881	2,881
37	Kangungi Primary School	72026657710300	EQUITY BANK	21,354	21,354
38	Kangungi sec. sch.	125715473700	KCB	31,637	31,637
39	Kasue Sec. School	72027910555100	EQUITY BANK	63,654	63,654
40	Kataa Primary School	1281068414500	National Bank	400,000	
41	Katheka Ass. Chiefs office	72027968910200	EQUITY BANK	61,825	29,035
42	Katheka Sec School	720280053743	EQUITY BANK	360,994	
43	Katheuni Ass. Chief	720277679798	EQUITY BANK	1,290	
44	katheuni pri Sch.	72026361688600	EQUITY BANK	91	91
45	Katheuni Sec. School	7200002721700	Family Bank	409,504	85
46	Kathiani Primary School	72026659415900	EQUITY BANK	31,033	31,033
47	Kathivo Accs Office	72028221704500	EQUITY BANK	55,000	55,000
48	Kathivo ass. Chief	72028115493700	EQUITY BANK	390	390
49	Kathivo Police Station	72026669672100	EQUITY BANK	9,680	9,680
50	Kathivo Primary School	720266696721	EQUITY BANK	1,500,662	28,232
51	Kathuma Assistant Chiefs Office	720284415407	EQUITY BANK	57,136	57,136
52	Katutu girls sec. School	7200003783000	Family Bank	428,872	79,232
53	Kauma Sec. School	7202796502700	EQUITY BANK	24,930	24,930
54	Kaumoni Primary School	720266861309	EQUITY BANK	31,555	31,555

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

55	Kauwi Chiefs Office	720284391401	EQUITY BANK	827,818	327,818
56	Kauwi CIPU	720284328484	EQUITY BANK	1,450	1,450
57	Kauwi Mixed Sec. School	720263614417	EQUITY BANK	2,412,015	12,015
58	Kauwi Primary School	72027970621200	EQUITY BANK	203	203
59	Kauwi Resource Centre	117895637700	KCB	2,619	2,619
60	Kavonge pri. Sch.	72027894353500	EQUITY BANK	44,103	44,103
61	Kavoo Primary School	1139811001400	National Bank	128,257	-
62	Kavumbu Primary school	113981100140000	Co-operative	34,749	34,749
63	Kavuuvuu Ass. Chief Office	72000047428	Family Bank	122,631	
64	Kiamani Primary School	72026662128200	EQUITY BANK	413,869	13,869
65	Kiamani Sec. School	72028004830400	EQUITY BANK	428,130	28,130
66	Kiatine Primary School	72027979174300	EQUITY BANK	1,134	1,134
67	Kikanga Primay School	102412866460000	National Bank	1,336,934	824
68	Kilimu Ass. Chief	72000047546	Family Bank	167,775	
69	Kilimu Primary School	102412869260000	National Bank	401,031	1,031
70	Kiseveni Ass.Chiefs office	72027770172300	EQUITY BANK	12,540	12,540
71	Kiseveni pri. Sch.	72026361886300	EQUITY BANK	893,959	34,343
72	Kitamwiki Sec School	720261745160	Family Bank	700,000	
73	Kithuiani Ass. Chief	72027781375000	EQUITY BANK	3,148	3,148
74	Kithumula Chiefs office	72027970853200	EQUITY BANK	162,492	162,492
75	Kithumula Primary School	72027146849000	EQUITY BANK	2,089	2,089
76	kithumula Sec. School	72026223800900	EQUITY BANK	121,609	121,609
77	Kithunzi Primary	72028095283200	EQUITY BANK	4,664	4,664
78	Kitui West Dccs office	114181052620000	Co-operative	17,876	17,876
79	Kitui West Digital Hub	7200004986	Family Bank	2,195,000	-
80	Kitui west sports project	72026478932400	EQUITY BANK	1,636	1,636
81	Kitumbi Ass. Chief	72000047589	Family Bank	1,298,240	
82	Kitumbi Primary	72027743563700	EQUITY BANK	130,214	1,407
83	Kitundumo Pri. Sch.	72028075254700	EQUITY BANK	152,510	152,510
84	Kitunduni Primary School	72028063198800	EQUITY BANK	77,128	77,128

National Government Constituencies Development Fund (NGCDF)

Kitui West Constituency

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

85	Kiukuni Primary School	72026658010100	EQUITY BANK	403,901	3,901
86	kiumoni Pri. Sch.	72027894263300	EQUITY BANK	-	67,066
87	Kivani Ass. Chief	72000047371	Family Bank	123,805	
88	Kivani Chiefs Office	72028228619100	EQUITY BANK	2,943	2,943
89	Kivani D.E.B Primary sch.	102412867930000	National Bank	420,817	20,817
90	Kivani Mixed Sec. Sch.	72026171241600	EQUITY BANK	31,275	2,031
91	Kivulu Primary sch.	72026844223300	EQUITY BANK	163,416	37,640
92	Kombu Primary School	72026669672100	EQUITY BANK	9,680	9,680
93	Komu Primary School	720373326585	EQUITY BANK	10	-
94	Kutha Primary School	720266554360	EQUITY BANK	90,334	-
95	Kwa Kitui Primary School	117840180400	KCB	2,488	2,488
96	Kwa Mbuvi River Sand Dam	72000047636	Family Bank	109,283	-
97	Kwa Mulungu Primary School	72027971471100	EQUITY BANK	23,334	23,334
98	Kwa mumo Primary School	72026656435100	EQUITY BANK	405,385	5,385
99	Kwa Mutonga ACC Office	72000048253	Family Bank	1,116,361	
100	Kwa Mutonga Assistant Chiefs Office	72028228015100	EQUITY BANK	3,250	3,250
101	Kwa Mutonga chiefs office	72027981823700	EQUITY BANK	1,144	1,144
102	Kwa Mwambi Mixed Day Sec. Sch	72026173363900	EQUITY BANK	3,200,797	4,797
103	Kwa Ndila Primary School	72027147135800	EQUITY BANK	21,730	21,730
104	Kwa Ndondo Primary School	720278938920	Co-operative	78,967	-
105	Kwa ndonga Primary School	72027962088400	EQUITY BANK	41	41
106	Kwa Nzanga Kili	72000048236	Family Bank	111,115	-
107	Kwa-Kitisya Primary School	72027362384900	EQUITY BANK	410,001	10,001
108	Kwa-kyenza Bus Shade	72028094115500	EQUITY BANK	42,135	42,135
109	Kwa-mumo Assistant Chief	72027168294200	EQUITY BANK	115	115
110	Kwa-Musyimi Pri. Sch	72027900658400	EQUITY BANK	29,372	29,372
111	Kwa-Nyingi Primary sch.	72027147527500	EQUITY BANK	430,757	30,757
112	Kyaani Primary school	113981130700000	Co-operative	129	129
113	Kyambevo Primary School	72026713493000	EQUITY BANK	435,422	35,422
114	Kyambiwa Primary School	1257672924	EQUITY BANK	400,000	

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

115	Kyambiwa Primary School	1257672924	EQUITY BANK	382,605	
116	Kyambusya Ass. Chief	72000047322	Family Bank	199,182	
117	Kyambusya Pri. Sch.	72027148668800	EQUITY BANK	207,079	102,874
118	Kyamutimba Pri sch	72027148703900	EQUITY BANK	162,691	28,452
119	kyeng'e Chiefs office	72028103628400	EQUITY BANK	14,989	14,989
120	Kyenge Primary	72027006059100	EQUITY BANK	17,517	17,517
121	Kyeni Mixed sec. School	72027887358800	EQUITY BANK	386,534	386,534
122	Kyeni Primary	72026360594700	EQUITY BANK	137,887	9,213
123	Kyethina River Sand Dam	72000045659	Family Bank	7,166	102,130
124	Kyondoni Assistant Chiefs Office	72028225786200	EQUITY BANK	1,090	57,581
125	Kyondoni Girls High School	1022204441600	EQUITY BANK	21,730	
126	Kyondoni Primary School	720266791438	EQUITY BANK	206,723	697,959
127	kyuasi Ass. Chiefs office	72028125643500	EQUITY BANK	1,350	1,350
128	Kyunduani Primary School	72028025741100	EQUITY BANK	18,675	18,675
129	Maaini Primary School	72026685010700	EQUITY BANK	24,115	24,115
130	Makolo ass. Chief	72028103000900	EQUITY BANK	1,080	1,080
131	Manzi Itumo Sec. School	72027754343200	EQUITY BANK	203,712	186
132	Maseki Primary School	72027967564500	EQUITY BANK	41,112	41,112
133	Maselele Assistant Chiefs Office	72028256365700	EQUITY BANK	1,640	1,640
134	Maselele Pri. Sch	72027222341300	EQUITY BANK	22,215	22,215
135	Mateta Primary School	72026665575700	EQUITY BANK	1,341,835	342,367
136	Matinga pri. Sch.	72028217610700	EQUITY BANK	1,708,115	8,115
137	Matinyani Boys' Sec. School	113930468370000	Co-operative	137,635	138,115
138	Matinyani Chiefs Office	72028264484000	EQUITY BANK	860	860
139	Matinyani DCCs Office	72028219536600	EQUITY BANK	1,230	1,230
140	Matinyani DEB Primary Sch.	72028232277200	EQUITY BANK	5,056	298,756
141	Matinyani Digital Hub	72000049087	Family Bank	2,195,000	-
142	Matinyani Mixed sec. Sch	72028102125500	EQUITY BANK	48,485	48,485
143	Matinyani Police headquarters	72027161124500	EQUITY BANK	337	337
144	Matinyani SCDE Office	72028217587300	EQUITY BANK	29,500	29,500

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

145	Matinyani TSC office	72028208078900	EQUITY BANK	500	500
146	Mbuini Primary School	72026668097500	EQUITY BANK	27,825	93,355
147	Mikuyu Mikya Primary	72026714894800	EQUITY BANK	155,494	27,344
148	Mikuyu Mikya Sec. School	72026190738300	EQUITY BANK	312,936	5,260
149	Mithiikwani ass. Chief	72028103152400	EQUITY BANK	12,480	12,480
150	mithiikwani Primary Sch	72027798281400	EQUITY BANK	229,366	39,916
151	Mithiikwani Sec sch	114805891500	KCB	6,798	6,798
152	Mithini Chiefs office	72028109357700	EQUITY BANK	30,852	30,852
153	Mithumu River Sand Dam	72000045596	Family Bank	1,531	94,405
154	Miwongoni Assistant Chiefs Office	72026686409700	EQUITY BANK	18,517	18,517
155	Miwongoni Primary School	125819972600	KCB	404,403	4,403
156	Mumbuni Primary	117847648000	KCB	50,462	50,462
157	Musengo Chiefs office	72028103535300	EQUITY BANK	33,109	33,109
158	Musengo CSO Office	72000048299	Family Bank	66,581	-
159	Musengo Primary School	102410062060000	National Bank	1,324,636	24,636
160	Musosya Assistant Chief	72027966526900	EQUITY BANK	21,942	50,242
161	Mutanda Chiefs Office	72028220586500	EQUITY BANK	755	755
162	Mutanda Primary School	72027888580500	EQUITY BANK	235	28,593
163	Mutanda Sec. School	72027925384300	EQUITY BANK	219,169	7,080
164	Muthale Girls Secondary School	113930475780000	Co-operative	-	-
165	Muthale Mixed Sec School	72028275820200	EQUITY BANK	8,600	8,600
166	Muthamo Sec. School	72027778352000	EQUITY BANK	196,892	392
167	Muthi Primary School	72026223517900	EQUITY BANK	1,943	1,943
168	Mutini Pri. Sch	102411780090000	National Bank	1,668	1,668
169	Mutonguni chiefs Office	72027851349500	EQUITY BANK	20,706	20,706
170	Mutonguni Girls	720278513495	EQUITY BANK	2,507,351	
171	Mutonguni Primary School	72027965235900	EQUITY BANK	507	507
172	Mutulu Ap Line	72027783615500	EQUITY BANK	124,237	124,237
173	Mutulu Chiefs office	72028107145300	EQUITY BANK	18,369	18,469
174	Mutulu Primary School	102411780740000	National Bank	231	231

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

175	Mutulu Sec. School	72027771616300	EQUITY BANK	5,700	5,700
176	Mwaani DEB Primary School	72027273486900	EQUITY BANK	400,800	3,347
177	Mwainya/Kakuswi R/sand dam	72028237123500	EQUITY BANK	1,132	1,132
178	Mwangya Primary School	72026683873200	EQUITY BANK	86,660	8,320
179	Mwatate Primary School	720266852101	EQUITY BANK	703,373	
180	Ndalani pri. Sch.	72028123205100	EQUITY BANK	454,806	54,806
181	Ndiuni Ass. Chief	720270575342	EQUITY BANK	34,275	
182	Ndiuni Primary sch.	72027146131200	EQUITY BANK	22,519	22,519
183	Ndolo's police Station	72027894470600	EQUITY BANK	201,879	551,121
184	Ngegekani Primary school	120002977100	KCB	1,120	1,120
185	Ngesu Primary	72027980518000	EQUITY BANK	172,845	139,541
186	Ngomango Primary School	72027894430600	EQUITY BANK	3,852	3,852
187	Ngongu Primary School	72028212750900	EQUITY BANK	-	43,785
188	Nguuni Primary School	72026657290600	EQUITY BANK	120,224	404
189	Nyuani Primary School	72026656516200	EQUITY BANK	137,673	9,795
190	Nzakame Assistant Chiefs office	113481072470000	Co-operative	150	1,767
191	Nzakame Sec. School	72027962861700	EQUITY BANK	20,364	20,364
192	nzalae Ass. Chiefs office	72028108915300	EQUITY BANK	150	150
193	Nzemeli Primary Sch.	72026657806600	EQUITY BANK	67	67
194	Nzinia Ass. Chiefs office	72027147609900	EQUITY BANK	8,932	8,932
195	Nzinia Primary School	72027145887900	EQUITY BANK	127,643	90
196	Sangala Assistant Chiefs Office	72028105136500	EQUITY BANK	48,018	48,018
197	St, Dorcas Maselele Sec School	720271458879	EQUITY BANK	127,643	
198	St. Augustine Kasakini sec sch	72027980468600	EQUITY BANK	383	383
199	St. Benedicts Kwa-Mutonga Sec. School	72027783931700	EQUITY BANK	215,554	86,979
200	St. Francis of Assis Kathivo sec sch	102105338530000	National Bank	299,131	299,131
201	St. Johns kwa-mulungu Sec. Sch.	102512307700000	National Bank	118,262	118,262
202	St. Josephs musosya	102512307010000	National Bank	233,959	233,595
203	St. Marks Makutano Pri. Sch	72026678551900	EQUITY BANK	401,626	27,311

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

204	St. Martins Kwa Mutonga- Primary	720281734911	EQUITY BANK	1,065,328	54,809
205	St. Mary's Kavole Primary School	113930479480000	Co-operative	10,265	10,265
206	St. Michael Kavumbu Sec. Sch	102512304810000	National Bank	564,512	164,512
207	St. Patricks Kalindilo Sec Sch	720262084328	National Bank	400,000	
208	St. Peters Ngengekani Sec. Sch.	72027150772200	EQUITY BANK	210,904	23,254
209	Syokithumbi Ass. Chief	72028100663800	EQUITY BANK	1,354	1,354
210	Syokithumbi Primary School	72027298661000	EQUITY BANK	-	8,272
211	syomuitu Primary	72026670018300	EQUITY BANK	25,125	25,125
212	Tulia Police Station	72028109575300	EQUITY BANK	48,901	142,781
213	Tulia Primary school	102411780270000	National Bank	524,501	1,664
214	Tulia school for the Mentally Hand.	72027870675000	EQUITY BANK	2,869	2,869
215	Ukuni Primary School	72000042956	Family Bank	16,620	7,680
216	Utoo Mixed Sec Sch	116646134300	KCB	1,163,236	63,236
217	Utoo Primary School	72027125967300	EQUITY BANK	1,014	288,560
218	Uvaani Pri. Sch.	72027966176000	EQUITY BANK	401,697	1,697
219	Yalatani Pri. Sch	102411780380000	National Bank	1,347,975	11,865
220	Yalatani Sec. School	72026198095600	EQUITY BANK	13,309	13,309
	Total			49,535,344	8,507,191

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)
OAG/MRO/NGCDF-KIT WEST /2023/2024(21)	<p>Unsupported other Grants and Transfers The statements of receipts and payments and as disclosed in Note 8 to the financial statements reflect other grants and transfers of Kshs61,900,653. Included in the amount are bursary disbursements to secondary schools and tertiary institutions of Kshs 33,222,500 and Kshs 17,414,902 respectively totaling Kshs 50,637,402 However the Approved Criteria and Guidelines indicating the amount that each class of beneficiary should receive were not provided for audit review. Further review of documents revealed that some beneficiaries received full scholarship while others received partial scholarship. No explanation was Provided for the different scholarship awards</p>	<p>Kitui West NG-CDF carries out a comprehensive and thorough bursary applicants identification and vetting exercise from the grassroots through a public participation exercise. The exercise is done at the lowest area of polling station. Needy students admitted to national schools and not able to pay are considered for a full scholarship while other cases are addressed on merit based on the information provided in the bursary application form and other testimonials. Kitui West NG-CDFC in a minuted of 24th January, 2024 analyzed all the bursary applicants and agreed on a criteria of awarding bursaries based on neediness and also the institution the student is admitted.</p>	Not Resolved.	In Consultation with OAG pending appearance before DFAC

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Further, included in the security projects expenditure is Kshs 450,000 which was spent on fencing 140 meters of the office Compound with concrete poles and chain link and completion of a gate at Nzakame Assistant chief's office. However, the title deed to prove ownership of the land was not provided for audit review</p> <p>In circumstances, the accuracy the completeness of other grants and transfers amounting to 50,637,402 could not be confirmed.</p>	<p>The management is committing to continue refining the criteria to ensure no deserving applicant should miss out on the bursary awards. See the attached minutes for the deliberations on the criteria.</p> <p>The management has written to the affected PMCs requesting them to fast track the process to ensure the tittle deed is acquired and a copy furnished with the office. The management has also written to the NG-CDF Board legal team to help in sorting the pending many land ownership issues in the constituency.</p>		
	<p>Budgetary Control and Performance The Summary statement of Appropriation reflects final receipt budget and actual amount on comparable basis of Kshs 237,218,632 and Kshs 189,459,028 respectively, resulting to under –funding of Kshs 47,759,604 or approximately 20% of the budget. Similarly, the fund Spent Kshs 113,205,951 against actual receipts</p>	<p>The under-absorption was occasioned by delayed disbursement of funds from the NG-CDF Board and by extension the treasury, In the Financial year 2023/24, Kitui West NG-CDF was allocated Ksh177,282,603 which was received as summarized below. The management is committed to ensure the activities related to the</p>	Not Yet Resolved	In Consultation with OAG pending appearance before DFAC

National Government Constituencies Development Fund (NGCDF)

Kitui West Constituency

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>of Kshs 189,459,028 resulting to an under-absorption of Kshs 76,253,077 or approximately 40% of the actual receipts</p> <p>The under-funding and under-absorption may affect the planned activities and may impact negatively on service delivery to the public</p>	<p>delayed funding are implemented without further delay once the funds are received.</p>		
	<p>Unresolved Prior Year Matters</p> <p>In the audit report of the previous year, several paragraphs were raised. However management has not resolved all the matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board Management has not Provided any explanation for the Delay in resolving the issues.</p>	<p>The Management has continuously responded to all audit issues raised by the Office of the Auditor General. The management appeared before the Decentralized Funds Accounts Committee (DFAC) of parliament in August 2024 and addressed the issues of Audit Reports raised in Financial years 2013/14 to 2021/22. Its only issues of financial year 2022/23 remain un-resolved.</p> <p>The management is committed to ensure all issues raised by the office of the Auditor General are addressed promptly.</p>	<p>Not Resolved</p>	<p>In Consultation with OAG pending appearance before DFAC</p>
	<p>Delay in Implementation of Projects</p>	<p>It is true, at the time of the audit, most of the for the projects as</p>	<p>Not Resolved</p>	<p>In Consultation with OAG</p>

National Government Constituencies Development Fund (NGCDF)

Kitui West Constituency

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Review of the approved code list and Project Implementation Status (PIS) as at 30 June 2024 revealed that the Fund allocated Kshs 102,007,446 for implementation of eighty –four (84) projects. However, no project was completed during the year while Seventy –eight Projects (78) worth Kshs 92,657,446 were ongoing and were at various completion levels and six (6) projects worth Kshs 9,350,000 had not started.</p> <p>In circumstances, Value for Money realized on the projects that were not completed could not be confirmed.</p>	<p>highlighted were still ongoing. The major reason was delayed disbursement of funds from the NG-CDF Board and by extension treasury. However, the management is committed to ensuring once the funds are received implementation is done without further delay.</p>		<p>pending appearance before DFAC</p>



Samuel Mutisya B.
Fund Account Manager.