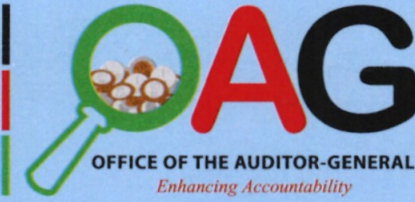


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REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
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CLERK-AT THE-TABLE:	OBIERO

THE AUDITOR GENERAL

ON

NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
NDHIWA CONSTITUENCY

FOR THE YEAR ENDED

30 JUNE, 2025



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

NDHIWA
CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

Transitional Financial Statements Under International Public Sector Accounting Standards (IPSAS)

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Ndhiwa 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	Enock Ombui Nyasende
2.	National Sub-County Accountant	Hezron Ngiela Manduku
3.	Chairman NGCDFC	Joseph Otieno Ondenge Alal
4.	Member NGCDFC	Charles Oluoch Odhiambo
5.	Member NG CDFC	Maurice Onacho Oyoko

(c) Fiduciary Oversight Arrangements

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

P.O. Box 61-40302
NG-CDF Office Building
Ndhiwa
Ndhiwa, Kenya

(e) NGCDF Ndhiwa Constituency Contacts

Telephone: +254723362923
E-mail: cdfndhiwa@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NGCDF Ndhiwa Constituency Bankers

- a. Operations Account.
Equity Bank
Branch Homa Bay
P.O. Box 75104-40300
Homabay Kenya
- b. Deposit account
Equity Bank
Branch Homabay
P.O. Box 75104-40300
Homabay Kenya
- c. Project Management Committee Accounts
Equity Bank
Homabay Branch Branch
P.O. Box 75104-00200, Nairobi
Co-operative Bank
Ndhiwa Branch
P.O Box 48231-00100, Nairobi
KCB
Homabay Branch
P.O BOX 48400-00100, Nairobi



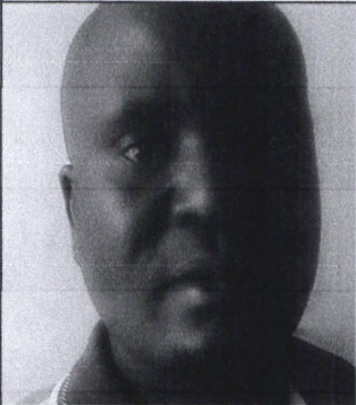
(g) Independent Auditor

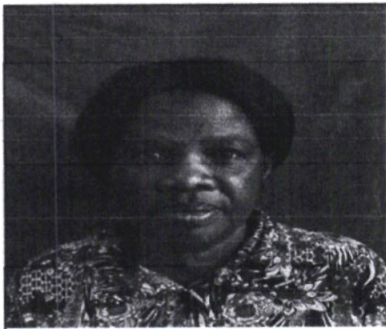
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(h) Principal Legal Adviser

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

3. NGCDF Committee

Name	Details
 <p data-bbox="145 640 512 683">NG-CDFC Chairman</p>	<p data-bbox="707 338 1445 459">Dr. Joseph Otieno Ondenge Alal is a holder of Degree in BA Counseling Psychology from JKUAT, Born in the year 1958</p> <p data-bbox="707 459 1445 533">He has Over 20 years' experience as Occupational Therapist in various public hospitals.</p> <p data-bbox="707 533 1445 607">He is currently serving as a Chairperson to the Ndhiwa NG-CDF Committee.</p>
 <p data-bbox="145 1093 464 1205">NG-CDFC Secretary</p>	<p data-bbox="707 683 1445 835">Mr. Maurice Onacho Oyoko is a holder of KCSE certificate from St. Josephs School Rapogi, Born in the year 1990.</p> <p data-bbox="707 835 1445 909">He worked for an NGO for 3 years before he joined Ndhiwa NG-CDF Committee.</p> <p data-bbox="707 909 1445 1021">He is currently serving as a Secretary to the Ndhiwa NG-CDF Committee.</p>
 <p data-bbox="145 1610 501 1648">NG-CDFC Member</p>	<p data-bbox="707 1205 1445 1323">Mr. Charles Oluoch Odhiambo is a holder of KCSE certificate from Tonga boys secondary school, born in the year 1980.</p> <p data-bbox="707 1323 1445 1359">He is a livestock trader.</p> <p data-bbox="707 1359 1445 1433">He has over 10 years experience in his livestock business.</p> <p data-bbox="707 1433 1445 1552">He is currently serving as an alternative signatory for the operations account to the Ndhiwa NG-CDF Committee.</p>



NG-CDFC Member

Ms Pauline Aketch Obossy is a holder of KCSE certificate. Born in the year 1963.

She has worked with various organizations in community service and support, she has 7 years work experience serving as a CHV.

She joined Ndhiwa NG-CDF Committee in the year 2022 as a Female Adult Representative



NG-CDFC Member

Ms Sophia Achieng Obungu is a holder of Kenya certificate Secondary Education, born in the year 1989.

She is serving as community health Service Provider (CHV'S)

She has 4 years work experience serving as CHV'S.

She joined Ndhiwa NG-CDF Committee in the year 2022 as a Female Youth Representative



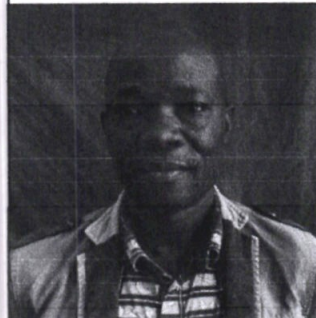
NG-CDFC Member

Ms Beatrice Achieng Kapoka is a holder of KCPE certificate, born in the year 1976

She has worked with various organizations in community service and support.

She has 10 years experience as CHV'S.

She joined Ndhiwa NG-CDF Committee in the year 2022 as a Female Adult Representative.






NG-CDFC Member

Mr. Beanox Owaga Ojimbi is a holder of KCSE certificate, born in the year 1989.

He is a large-scale sugar farmer as well as a bee keeper.

He has 10 years experience in farming and bee keeping.

He joined Ndhiwa NG-CDF Committee in the year 2022 as a PLWD Representative.

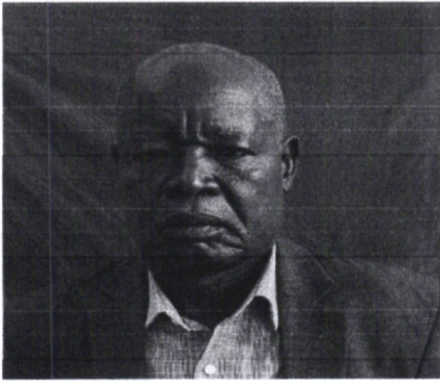
		<p>Mr. George Nyangwara is a holder of Kenya certificate Of Secondary Education Boys Secondary School born in the year 1984. He is a renowned sugarcane farmer having over 7years experience in sugarcane farming.</p> <p>He joined Ndhiwa NG-CDF Committee in the year 2022 as a co-opted member.</p>
		<p>Ms. Lucy Ndemo is a holder of Bachelor in Arts, born, in the year 1972. she has over 15 year experience in public administration. She is currently serving as a Deputy County Commissioner Ndhiwa Sub-County. she is a member of NG-CDF Committee as a government official.</p>
		<p>Mr. Enock Ombui Nyasende is a holder of BBA(Finance)from Maseno University and CPA(K) with over 15 years' experience in Finance and Management from both public and private sectors. He is currently the Ag. Fund Account Manager in Ndhiwa NG-CDF.</p> <p>He is an ex-officio member of NG-CDF Committee and Officer of NG-CDF Board.</p>

NG-CDFC Member

Deputy County Commissioner

Fund Account Manager

4. NG-CDFC Chairman’s Report



Dr. Joseph Otieno Ondenge Alal

Ndhiwa NG-CDF Chairperson

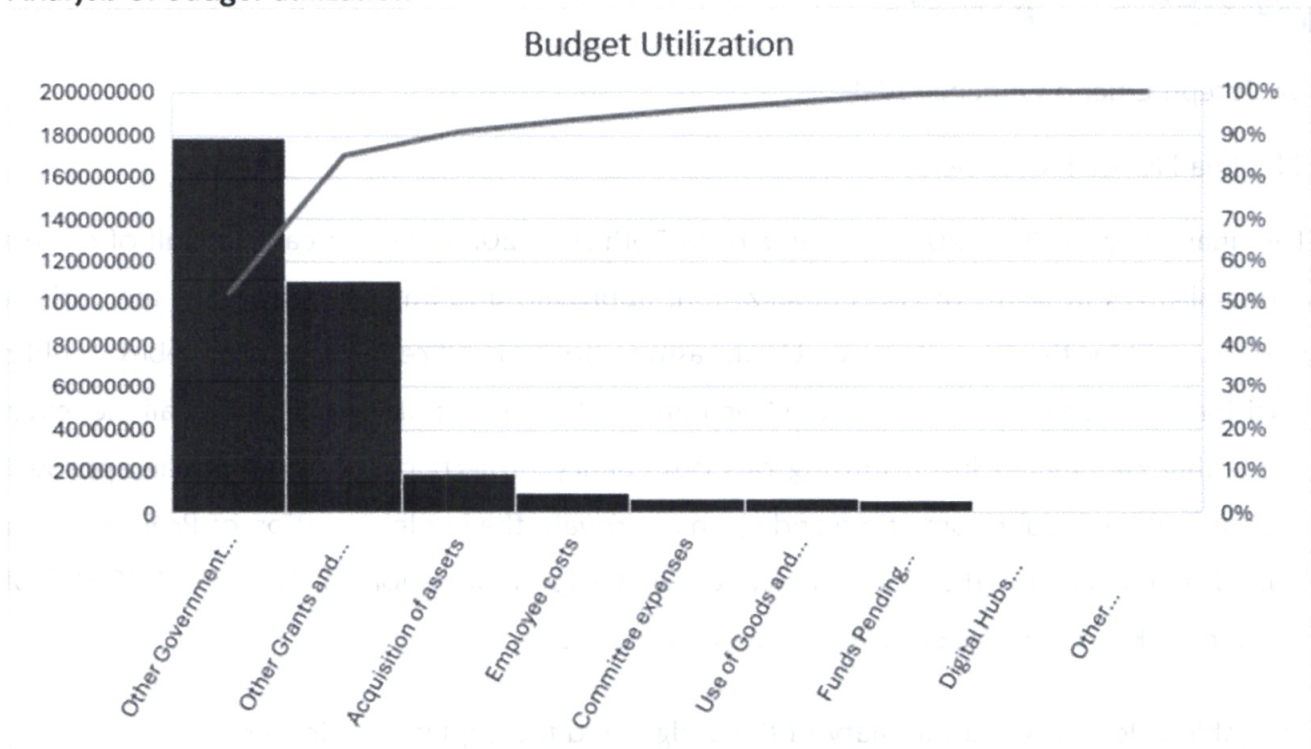
The financial year 2024/2025 that ended on 30th June 2025 was a great year full of success and challenges in terms of conceptualization, approvals and implementation of the various projects within the constituency. Upon assumption of office, we had a robust public Participation exercise that enabled the Committee listen to the public proposals in all the seven wards that culminated in prioritizing of Constituency projects proposal. Then the approval process that took quite some time and upon approvals, the implementation of Projects. With limited time available, the Constituency received a total allocation of Kshs. 338,986,697 of which only Kshs. 196,135,310 was disbursed and utilized.

The table below shows a summary of the budget and the implementation level

PAYMENT	Budget	Actual
Compensation of employees	9,290,659	5,967,212
Committee expenses	7,172,241	6,312,265
Use of goods and services	7,029,152	6,935,311
Transfers to Other Government Units	178,624,881	75,477,131
Other grants and transfers	110,081,676	81,394,679

Digital Hubs	1,615,975	899,536
Acquisition of Assets	19,119,349	20,380,501
Funds Pending Approval	6,046,233	
TOTAL	338,989,697	196,135,310

Analysis of budget utilization



From the above analysis, the performance of Ndhiwa NG-CDF has been exemplary given the circumstances and this is as a result of teamwork among the NG-CDFC and the various stakeholders. We intend to perform better in the coming financial year so that the residents of Ndhiwa can get value for their money and better services.

b) Achievements of NG-CDF Ndhiwa

During the financial year under review, Ndhiwa NGCDF Committee achieved quite a lot, key among them are listed below;

- I. Ndhiwa NGCDF funded construction of additional classrooms that reduced the challenges that the various school were facing more so the Junior Secondary Schools as well as chiefs Offices.
- II. Bursaries were issued to over 12,000 needy students across the constituency. The students were able to learn without much interruption.

The following are some projects done by NG-CDF Ndhiwa in the financial year 2024/2025.



Fig 1: Construction to completion of kaduet Assisatnt Chiefs Office



Fig 2: Purchase of school bus at Gina Mixed Secondary School

Emerging Issues

During the financial year under review, the following were the emerging issues that the NGCDFC had to handle;

- I. The introduction of E-procurement process that necessitate training of members of the committee and staff.
- II. The rejection of finance bill 2023 that could have seen Ndhiwa NGCDF benefiting with additional 30 million and increased development programs.

Challenges

Major challenges faced by the Fund include;

- 1) Delay in disbursement of funds from the board that has affected timely implementation of projects.
- 2) The removal of sports as a fundable activity that has led to idleness amongst the young people who were initially benefiting from the kitty. We are currently receiving a lot of requests on the same though we are not able to fund.

Way forward

Board needs to release funds in good time, secondly the Board needs to lobby for increase of funding to every constituency thirdly the key NG-CDF Staff should be employees of the board to easen work and finally the various institutions need to lobby for funding from other agencies including the NGOs to avoid overreliance on the NGCDF funding.



A handwritten signature in black ink, appearing to read 'Joseph Ondenge Alal', is positioned above a horizontal dotted line.

Joseph Ondenge Alal
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 Ndhwa Constituency 2022-2027 plan are to:

1. To improve academic performance in all learning institutions
2. To improve infrastructure in learning institutions.
3. To increase enrolment in schools.
4. To increase retention levels in schools.

5. Promote good governance and accountability

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2024/25 -we increased number of classrooms from 40-60 -12,000 students benefited from bursary disbursements in all levels. Whereby 7000 students under secondary level, 4400 tertiary level and 500 special schools with 100 students given full scholarship bursaries.
Security	Equip and facilitate AP's, Chiefs,	Improve and develop infrastructure to	Number of physical infrastructure	Construction of toilets at Ndhwa DCC'S Compound and Ombo

	ACC's and other security agencies in the Constituency	enhance security and service delivery	developed and improved within the Constituency	Sub-County Headquarters. Completion of Unga Chiefs Office as well as Kawere Togo Chiefs office and Upper kayambo Chiefs office was realized this fy.
Climate change mitigation activities	Conservation of environment through conservation of natural resources, improved access to water and sanitation	Facilitates schools and other public institutions with water and improved / developed sanitation Tree planting to increase forest cover in public institutions	Number of water tanks distributed and installed in public institutions Number of sanitation facilities constructed in public institutions Number of trees planted	Trees seedlings were planted in 50 schools to mention but a few: Ngere primary School, Magina secondary school, East Kochieng Chiefs Office, Aluor primary school, Ogadi Primary School
Emergency	Cater for the unforeseen circumstances within the Constituency.	Improve and restore human dignity	number of usable physical infrastructure build in primary, secondary, and tertiary institutions	Renovations of classrooms in 4 schools was realized that is: ondati Primary School, Andiwo Primary School, Arembe Primary school and nyangiendo primary school 1 no. classrooms was constructed to completion at Sasi Primary School.
Others (Specify)				

6. Governance Statement

a. NG-CDFC process of appointment

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

1. There is established a National Government Constituency Development Fund Committee for every constituency.
2. Constituency Committee Shall comprise of;
 - a) The national government official responsible for co-ordination of national government functions.
 - b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
 - d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - g) one member co-opted by the Board in accordance with regulations made by the Board
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such facilitate this, 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. The selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed from Ndhiwa Constituency Office as per section 43 of the NG-CDF Act, 2015.
 Five best NG-CDF applicants were selected taking into account age, gender, special interest groups and regional balance in accordance with section43(2)(b)(c) and (d) of the Act.

	Name	Category representation	Ward
1.	Joseph Ondenge Alal	Male (Adult)	Kanyikela
2.	Charles Oluoch Odhiambo	Male Adult	Kologi
3.	Pauline Aketch Obossy	Female (Adult)	Kanyadoto

4.	Sophia Achieng Obungu	Female (Youth)	Kosewe
5.	Beatrice Achieng Kapoka	Female (Adult)	Kwabwai
6.	Maurice Onacho Oyoko	Male (Youth)	North Kabuoch

Nominee of the person representing persons with disability

S/N	Name	Nominating Organization	Nature of physical Impairment	Ward
1	Beanox Ojimbi	National Council of People Living With Disability	Deformed Limbs	South Kabuoch

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.	George Nyangwra	Male	Kosewe

The list of the selected and recommended members was forwarded to the NG_CDF Board and were further gazetted through a gazette notice dated 25th May, 2025.

The Ndhiwa NG_CDFC Members were gazetted as follows

S/N	Name	Category	Statutory Provision Under NG-CDF Act
1.	Joseph Ondenge Alal	Male Adult Representative	Appointment, pursuant to Sec. 43 (2) (b)
2.	Charles Oluoch Odhiambo	Male Adult Representative	Appointment, pursuant to Sec. 43 (2) (b)
3.	Sophia Achieng Obungu	Female Youth Representative	Appointment, pursuant to Sec. 43 (2) (c)
4.	Pauline Aketch Obossy	Female Adult Representative	Appointment, pursuant to Sec. 43 (2) (c)
5.	Beanox Owaga Ojimbi	Representative of Persons Living with Disability	Appointment, pursuant to Sec. 43 (2) (d)
6.	Maurice Onacho Oyoko	Male Youth Representative	Appointment Pursuant to Sect. 43 (2)(e)

7.	Beatrice Kapoka	Female Adult Representative	Appointment Pursuant to Sect. 43 (2)(e)
----	-----------------	-----------------------------	-----------------------------------------

The First NG-CDFC inaugural meeting was held on 6th June, 2025. The members carried out an election for the position of a chairperson and the secretary of the committee. The following member were elected.

	NAME	POSITION	WARD
1	Joseph Ondenge Alal	Chairperson	Kanyikela
2	Maurice Onacho Oyoko	Secretary	North Kabuoch

NG-CDF Regulations Section 7(6) & (7) requires that the first meeting, a Constituency Committee shall establish two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board and in establishing sub-committees. Under paragraph 5, constituency Committee shall ensure that there is equitable representation

The Committees were constituted as follows;

1. Bursary Sub-committee

	NAME	POSITION
1.	Sub-County Director of Education	Chairperson
2.	Enock Ombui Nyasende-FAM	Secretary
3.	Maurice Onacho Oyoko	Member
4.	Charles Odhiambo	Member
5.	Beatrice Kapoka	Member

2. Complaint Handling & Resolution Sub-Committee

	NAME	POSITION
1.	Lucy Ndemo-DCC	Chairperson
2.	Enock Nyasende	Secretary
3.	Joseph Ondenge	Member
4.	Beatrice Kapoka	Member

b.NG-CDFC Tenure

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 NG-CDF Act 2015.

The Role of the Constituency Committee

- i. Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
 - i. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
 - ii. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
 - iii. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
 - iv. In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
 - v. Consult with relevant government departments to ensure that cost estimates for projects are realistic;
 - vi. In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
 - vii. Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
 - viii. Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
 - ix. Ensure that all projects receive adequate funding and are completed within three years;
 - x. Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
 - xi. (l) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
 - xii. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
 - xiii. Ensure that project reports are prepared and submitted to the Board;
 - xiv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
 - xv. Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the
 - xvi. management of the Fund;
- b. Removal of a member**
- Regulation 10 (1) refers to removal of a member, the members of a Constituency Committee may remove a member in accordance with section 43 (13) and (14) of the Act upon receipt of a complaint against a member.

A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office.

The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting.

If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5). The member against whom the complaint is raised may be required to respond to the complaint in writing.

The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member.

The member against whom a complaint may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.

Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing.

If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision.

The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents. The Board shall, within thirty

days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively. A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard.

A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee. At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

NG-CDFC Induction and training

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

Number of meetings;

NG-CDF Act Section 43 (6) of the Act stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings. In Ndhiwa Constituency, the NG-CDF Committee conducted 16 meetings and 8 sub-committee meetings.

	Name of committee member	Meetings held															
		4/7/24	25/7/24	8/8/24	29/8/24	5/9/24	26/9/24	3/10/24	24/10/24	7/11/24	5/12/24	19/12/24	9/1/25	6/2/25	10/4/25	5/6/25	26/6/25
1	Joseph Ondenge Alal-Chairman	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
2	Maurice Oyoko-Secretary	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
3	Sophia Achieng-Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
4	Enock Nyasende-FAM	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

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

5	Lucy Ndemo-DCC	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
6	Beanox Ojimbi-Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
7	George Nyangwara-Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
8	Charles Odhiambo-Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
9	Pauline Obossy-Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
10	Beatrice Kapoka-Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

c. Remuneration Rates

A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) shall be paid Kshs 5,000 for other members per sitting per person while the chairperson of the Ndhiwa NG-CDF Board shall be paid Kshs.7,000 per sitting.

d. Disclose the policy on conflict of interest

The Members are required to declare any conflict during meetings, which whenever declared, would be recorded in the minutes and in the register.

e. Succession plan

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

f. Ethics and code of conduct

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

g. Risk Management

h. 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. Embracing the Enterprise Risk Management system and attesting to monthly, quarterly bi-annually and annually compliance and key risk indicators questions,

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

Ndhiwa NG-CDF management would like to provide a detailed analysis of its performance in the various areas of operation and financial as follows;

a) Sector Performance

Ndhiwa NG-CDF has been operational since 2013 but would provide financial analysis for the past five years on how much the entity has received and spend in the various critical sectors being Education and Security.

Financial Year	Allocation	Amount Disbursed	Percentage
2020-2021	137,088,879.31	137,088,879.31	100%
2021-2022	137,088,879	137,088,879	100%
2022-2023	158,832,745	158,832,745	100%
2023-2024	214,314,224	207,922,990.88	97%
2024-2025	197,386,149.92	152,040,150	77%
Total	844,710,877.23	792,973,644.19	

From the above data, Ndhiwa NG-CDF has been able to receive a total of Ksh 792,973,644.19 as at 30.06.2025 for the last five financial years. The resources has been utilized to improve the various sectors in terms of infrastructure and provision of bursaries to needy students in secondary and tertiary institutions.

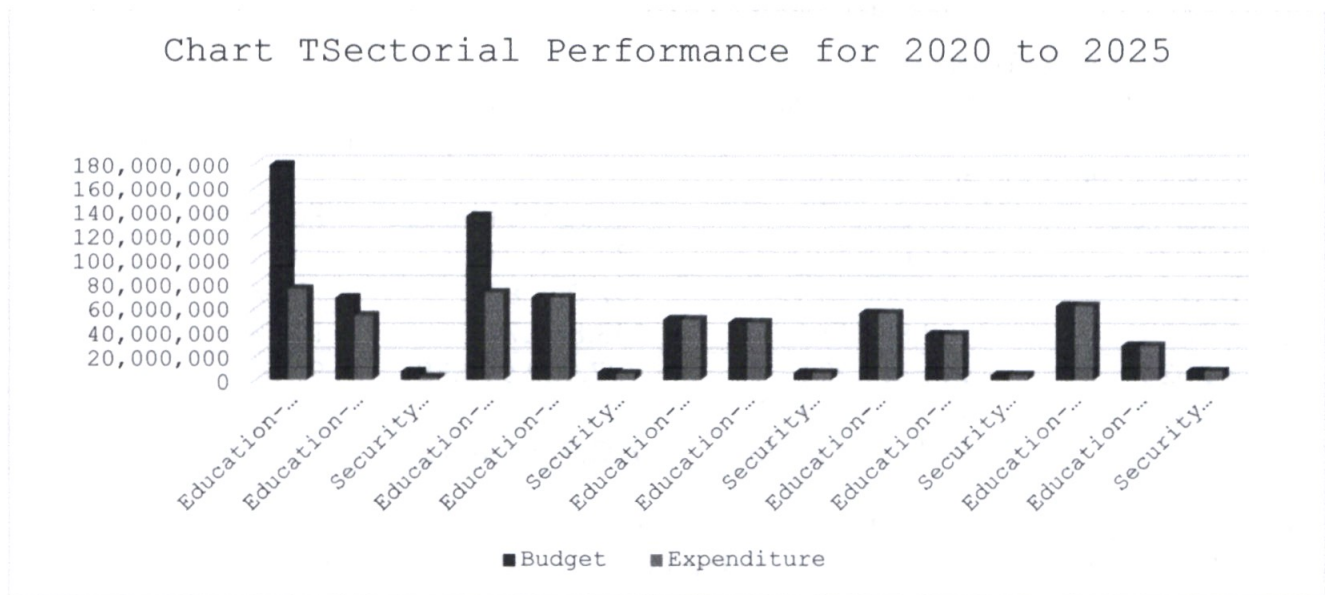
The below table further illustrates the expenditure performance of Ndhiwa NG-CDF in the past two years;

Financial Year	Sector	Budget	Expenditure
2024-2025	Education-Projects	178,624,881	75,477,131
	Education-Bursary	68,000,000	53,103,890
	Security Projects	7,050,000	2,200,000
2023-2024	Education-Projects	135,517,466	72,405,731
	Education-Bursary	68,522,200	68,522,200
	Security Projects	6,400,000	5,400,000
2022-2023	Education-Projects	50,008,105	50,008,105
	Education-Bursary	47,595,500	47,595,500
	Security Projects	5,974,236	5,974,236
2021-2022	Education-Projects	55,200,000	55,200,000
	Education-Bursary	37,881,110	37,881,110

	Security Projects	4,317,208	4,317,208
2020-2021	Education-Projects	61,550,000	61,550,000
	Education-Bursary	28,650,000	28,650,000
	Security Projects	7,710,000	7,710,000
TOTAL		763,000,706	575,995,111

Sector	Sector Budget	Percentage
Education	731,549,262	96%
Security	31,451,444	4%
	763,000,706	

Graphical Presentation of Sectoral Performance



Based on the above information for the last two financial years; the key consumer of the resources is Education sector with an average of 96% of the entire allocation and secondly the security sector with average of 4%. This is an indicator that the Fund has put more efforts in improving the academic standards of Ndhwa constituency through both the infrastructure and bursaries to needy students studying in various institutions.

Further from the above analysis, it is important to note that the Fund has been able to serve the rural communities and be able to improve on the living standards of the people, poverty eradication being one of its key objective. The management advocates for more resource allocation to further improve on its mandate.

b) Key Projects

Ndhiwa NG-CDF has been able to undertake key projects that will go into improving the infrastructure standards and also providing job opportunities to the residents of Ndhiwa. For instance the purchase of land to Tom Mboya University, construction of the proposed Ndhiwa Technical and Vocational Training College that has kicked off once operational will improve the status of Ndhiwa Town through job and business opportunities to the locals.

The construction to completion of Kobodo Police Station within Kobodo Centre has also provided the much needed security for the residents of Kologi ward and Ndhiwa constituency at large.

The Fund has also been able to construct additional classrooms in the various primary and secondary schools, key among them are the complete storey buildings in; Malela Primary School, Wuod Chief Sango secondary school. The storey buildings have been able to decongest the learning space for the students and provide conducive working area for the teachers and administrators of the schools. They have also reduced the pressure on additional land for the institutions which has been a great challenge.

Ndhiwa KMTC is one other critical project that Ndhiwa has been able to implement. The project is located in Ndhiwa Town, Kosewe Ward. The project is currently complete and in use thus providing employment opportunities to the Ndhiwa Constituents.

A part from the key projects indicated above, Ndhiwa NG-CDF has equally provided infrastructure to various institutions across the constituency including the recent matching fund arrangement with the Ministry of Education to construct Junior Secondary School classrooms.



Construction to completion of Ndhiwa KMTc

c) **Compliance with statutory requirements.**

Ndhiwa NG-CDF is an entity that is fully guided by the constitution of Kenya 2010, NG-CDF Act 2015, PFM Act 2012, PPADA 2015 and many other relevant laws and has been in full compliance of the same.

For instance schedule four of the constitution 2010 has outlined the roles of National Government and County Government and in no instance has Ndhiwa been cited for non-compliance.


Ndhiwa NG-CDF has been able to equally meet its obligations for instance payment of taxes like VAT withholding tax from contactors, Pay As You Earn Tax and Withholding Tax as required and further commits to operate within the law even to the future.

d) **Review of the Economy, Sector and Future Developments**

The Kenyan Economy has not been doing well in the past years due to the many factors such as the Covid 2019 that reduce the business growth and hence revenue collection. NG-CDF as a fund was equally affected by the same whereby the cost of implementing projects increased hence affecting completion timelines and even the budget process.

In the last three years there has been improvement in the revenue growth which has led to increased budgetary allocation of the Fund even at the constituency level. This has been elaborated in the above table.

With the intention to entrench the Fund in the Kenyan Constitution, there is a good chance that in the future the Fund will grow and be able to spur more economic growth at the constituency level. Ndhiwa NG-CDF has put in place mechanisms through its strategic plan to ensure more projects are implemented within the next three years.



.....
Enock Ombui Nyasende
Fund Account Manager

8.Environmental and Sustainability Reporting

Environmental matters relates to mitigation of the climate change effects that has been put forward as a government agenda. The recent amendment of NGCDF Act 2015 to increase the allocation to climate change mitigation activities from 2% to 5% has ensured this objective is achieved through the NGCDF Fund.Ndhiwa NG-CDF in its budget for Financial year 2024-2025 allocated Kshs9,869,308 towards purchase of tree seedlings to be planted in fifty institutions across the constituency.

1. Sustainability strategy and profile -

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

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

2. Environmental performance

- Outline clearly, the environmental policy guiding the constituency, and provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy, and efforts to reduce the environmental impact of the constituency's activities.
- Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities, e.g., planting trees once in an academic calendar.
- Sensitization of youth/ community on the impact of drug abuse.
- Report on security activities, e.g., construction of police stations supported by NG-CDF

3. Employee welfare

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

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

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

Marketplace practices-

Ndhiwa Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

4. Community Engagements-

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

Public Participation in Project Identification, Implementation, and Monitoring

Ndhiwa Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long-term, was submitted to the NGCDF Board in accordance with the Act.


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

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

Public Awareness

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

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



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Enock Ombui Nyasende
Fund Account Manager.

9. Statement Of Management Responsibilities

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

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

The Accounting Officer in charge of the NGCDF Ndhiwa 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- Ndhwa Constituency financial statements were approved and signed by the Accounting Officer on 31.10. 2025.



.....
Name: Joseph Ondenge Alal
Chairman – NGCDF Committee



.....
Name: Enock Ombui Nyasende
Fund Account Manager

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituency Development Fund - Ndhiwa Constituency set out on pages 1 to 84, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in equity, statement of cash flows and statement of comparison of budget and actual amounts for the year

*Report of the Auditor-General on National Government Constituency Development Fund – Ndhiwa Constituency
for the year ended 30 June, 2025*

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

Basis for Qualified Opinion

1. Accuracy of the Financial Statements

1.1 Accuracy of the Statement of Financial Position

The statement of financial position reflects opening statement balances as at 1 July, 2024 made up of cash and cash equivalent Kshs.57,289,323, receivables from exchange transactions Kshs.84,314,224, property, plant and equipment Kshs.1,624,000, trade and other payables Kshs.1,088,467, gratuity provision Kshs.1,058,270 which are not supported by workings or breakdown.

In the circumstances, the accuracy of the statement of financial position as at 30 June, 2025 could not be confirmed.

1.2 Accuracy of the Statement of Changes in Net Assets

The statement of changes in net assets reflects Kshs.95,694,414 and Kshs.71,971 in respect to recognition of assets and recognition of liabilities respectively both totaling to Kshs.95,766,385. However, the balances have not been analyzed or supported by workings.

In the circumstances, the accuracy of the statement of changes in net assets for the year ended 30 June, 2025 could not be confirmed.

1.3 Accuracy of the Statement of Cash Flows

The statement of cash flows reflects employee cost of Kshs.5,967,212, use of goods and services Kshs.6,935,311 and purchase of property, plant and equipment Kshs.20,380,501. This differs with employee cost of Kshs.5,255,396 use of goods and services Kshs.6,839,196 and purchase of property, plant and equipment Kshs.19,328,802 leading to a variance of Kshs.711,816, Kshs.96,115 and Ksh.1,051,699 respectively.

In the circumstances, the accuracy of the statement of cashflows could not be confirmed.

2. Accuracy of Property Plant and Equipment

The statement of financial position and as disclosed under Note 23 to financial statements reflects property, plant and equipment with a net book value balance of Kshs.16,136,718. However, review of documents provided for audit revealed that management provided an asset register for audit review that was not prepared as per the prescribed in IAS 16. Further, additional assets acquired during the year under review were depreciated at cost for the whole year and not prorated depending on the date of acquisition and management did not provide fixed assets depreciation policy for audit review to confirm the basis for depreciation. In addition, management did not disclose existing fixed assets such as land, buildings and furniture in the financial statements and fixed assets revaluation report as at 30 June, 2025. The audit revealed that the NG-CDF acquired one (1) 4x4 motor vehicle and two motorcycles. However, management did not provide log books for the two acquired motorcycles for audit review.

In the circumstances, the accuracy, completeness and existence of the property, plant and equipment cost of Kshs.16,136,718 could not be confirmed.

3. Cash and Cash Equivalents

The statement of financial position and as disclosed in Note 19 to the financial statements reflects a balance of Kshs.91,117,153 in respect of cash and cash equivalents. Included in this is Kshs.68,172,015 in respect of project management committees' balances. However, management did not provide bank confirmation certificate of balance, reconciliations and cashbooks for all the project management committees'(PMC) accounts for audit review. Further, management reported comparative balance in respect of project management committee balance of Kshs.9,756,189 for the financial year 2023/2024. However, review of the audited financial statements for 2023-2024 revealed Kshs.5,830,722 on the same resulting to unexplained variance of Kshs.3,925,458.

In the circumstances, the accuracy of the Kshs.91,117,153 in respect to cash and cash equivalents could not be confirmed.

4. Long outstanding Receivables from Non- Exchange Transactions

The statement of financial position and as reflected in Note 20 to the financial statements is Kshs.51,737,233 in respect to receivables from non-exchange transactions. However, included in the Kshs.51,737,233 is Kshs.6,391,233 relating to the financial year 2023/2024. However, management had not demonstrated any measures towards collection of the same.

In the circumstances, the recoverability of the Kshs.6,391,233 receivables could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Ndhiwa National Government Constituency Development Fund 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 and budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.338,989,697 and Kshs.287,252,464 respectively resulting in an underfunding of Kshs.51,737,233 or 15% of the budget. Similarly, the NG-CDF expenditure amounted Kshs.196,135,310 against the realized receipts of Kshs.287,252,464 resulting in an under-utilization of Kshs.91,117,154 or 32% of the actual receipts.

In the circumstances, the under-funding and under-utilization may have impacted negatively on planned activities of the constituency.

My opinion is not modified in respect of these matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the National Government Constituency Development Fund – Ndhiwa Constituency in 2024/2025 revealed that numerous matters remained unresolved as detailed in **Appendix 1**.

Other Information

The Management is responsible for the other information set out on page iii to xxxiii which comprise Key Constituency Information and Management, Chairman's Report, Statement of Performance against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and the 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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Verification of Security Projects

The statement of financial performance and as disclosed in Note 13 to the financial statements reflects Kshs.81,394,662 in respect to other grants and other transfers. Included in this amount is Kshs.6,836,535 relating to security projects implemented during the year. Review of documents provided for audit review and physical verification on various sampled projects conducted on the 13 October, 2025 revealed the following anomalies:

1.1 Kobodo Police Station - Construction of Three Roomed OCS Office

During the year under review the NGCDF awarded a contract to a company for construction of a three roomed officer commanding station (OCS) office at a contract price of Kshs.1,199,450 under tender no. NGCDF/Security/Kobodo/2023/2024. The verification exercise conducted on the project however revealed that according to information provided by the officer commanding Kobodo police station, the building was brought into use in May 2025. However, no evidence was provided to confirm the facility was inspected by the project management committee and handed over before being put into use. Further, the project management committee minutes raised on the projects oversight and monitoring were not provided to confirm PMC involvement to ensure quality standards were observed. In addition, according to the priced bills of quantities provided for audit review, box profile roofing sheets of 0.35 mm that were priced at Kshs.129,000 were supposed to be used. However, the same was not used but instead plain sheets of 30 gauge were used. Verification revealed visible deep cracks on both floor and walls. The audit also revealed that the priced bills of quantities also called for three coats first quality silk vinyl paint on plastered surfaces. Although the paintwork had been done, it was of poor quality and peeling off, barely four months after the building has been brought into use.

1.2 Construction of Three - Roomed East Kabuoch Chief's Office

During the year under review, management entered into a contract for construction of a three roomed chief's office at Each Kabuoch Ward at a contract price of Kshs.1,200,000 though tender number NGCDF/EST/ KABUOCH/055/2023/2024. Although the contractor had already been paid in full, verification conducted on 13

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

October, 2025 did not confirm whether the project was subjected to monitoring and oversight by a project management committee. Management did not confirm existence of the said committee though appointment and minutes raised on oversight or monitoring exercise conducted on the project. No handover reports were provided for audit review. Further, verification conducted on 13 October, 2025 revealed deep cracks on the interior walls also visible from outside casting doubt on the security of the occupants. Deep cracks were also visible on the floor. The priced bill of quantities had provided for 12mm thick first coat cement and sand (1:4) plaster, 3mm thick, second coat of cement and lime putty (1:5) steel trowel finish". Two (2) interior doors had not been fixed. The priced bills of quantities had provided for "2 wooden flush doors 900*2400 mm high". Despite the anomalies noted, management did not confirm how the deficiencies will be addressed now that the contractor has been paid in full.

1.3 Construction of Upper Kayambo Chief's Office

During the year under review, management awarded a contract for the construction of Upper Kayambo Chief's office to a company at a contract price of Kshs.1,200,000. Verification conducted on 13 October, 2025 revealed that this project was branded as a 2017/2088, 2021/2022 and 2024/2025 project. Although completed and in use during the year, management did not confirm why the project implementation cut across three financial years and why it was not executed in the years subsequent to 2017/ 2018. Further, Management did not provide evidence of a project management committee though appointment letters and monitoring and oversight minutes raised. Inspection and handover of the project before being put into use could not be confirmed as handover reports were not provided for review. In addition, since the project had been initiated in the 2017/2018 financial year, management did not confirm the procurement process conducted then and payments made during this period. According to the 2024/2025 priced bills of quantities, the project was valued at Kshs.1,200,000 and therefore casting doubt on the actual cost incurred on the project since inception in 2017/2018 financial year.

In the circumstances the regularity of the Kshs.3,599,450 expenditure on the three (3) security projects could not be confirmed.

2. Verification of Secondary Schools Projects

Note 12 to the financial statements reflects Kshs.74,245,824 in respect to transfer to other government entities which further includes Kshs.27,675,482 relating to transfers to secondary schools for implementation of projects. However, the documents provided for review and verification of sampled projects in various secondary schools revealed the following anomalies: -

2.1 St. Lucy Odhiambo Rambo Girls Secondary School

During the year under review, the NGCDF transferred Kshs.1,200,000 to St' Lucy Odhiambo Rambo Girls Secondary School vide cheque number 12100 and 12010 for the construction of one classroom. However, during the physical verification exercise conducted on 13 October, 2025 revealed that the classroom was not in use despite the fact that the contractor had handed over the class to the school management.

The verification also confirmed that the classroom had a leaking roof making it hard for the students use the class. No evidence was provided to confirm whether the project management committee had engaged the contractor to make good the deficiencies.

2.2 Andiwo Mixed Secondary School

During the year under review, the NGCDF contracted a company for the supply and delivery of a 46-seater school bus for Andiwo Mixed Secondary school. However, during the physical verification exercise conducted on 13 October, 2025 the school was not in possession of original logbook for the bus. As such, the ownership of the bus could not be established.

2.3 Sango Secondary School

During the year under review, the NGCDF allocated Kshs.3,600,000 to Sango Secondary school vide cheque number 12207, 12208, 12209, 13090, and 13091 for the completion of a storey building and completion of a dormitory. However, during the physical verification exercise conducted on 13 October, 2025, there was no sign of construction within the school, an indication of delayed implementation of NGCDF project though already factored in the approved code listing for 2024/2025 financial year by the Board. In addition, cheque no. 012208, cheque No. 012207 of Kshs.600,000 each and cheque No. 012209 of Kshs.600,000 all totaling to Kshs.2,400,000 had gone stale as at the time of the audit in October 2025.

In the circumstances, the regularity of the Kshs.4,800,000 expenditures transferred to the three (3) secondary schools for implementation of projects could not be confirmed.

3. Verification of Primary School Projects

The statement of financial performance and as disclosed in Note 12 to the financial statements reflects Kshs.74,245,824 in respect to transfer to other government entities which further includes Kshs.46,570,342 relating to transfers to primary schools for implementation of projects. However, physical verification on sampled primary schools revealed the following anomalies: -

3.1 Okok Primary School

During the year under review, Kshs.2,500,000 was transferred to Okok Primary school Project management Committee account vide cheque numbers 13068,13069 and 13070 for the renovation of 5 number of classrooms. However, during physical verification conducted on 13 October, 2025, the audit revealed that the outside pavement slab had not been properly finished by painting with red oxide. Further, the classrooms were in use though they had not been handed over and the engineers completion certificate was not provided for audit review.

3.2 Ogadi Primary School

During the year under review, Kshs.1,200,000 was transferred to Ogandi Primary School vide cheque numbers 13000 and 13001 for the renovation of 3 number of classrooms. However, during physical verification conducted on 13 October 2025, the

audit revealed that the painting and wall plaster works was poorly done, one door had not been fixed, gutters had not been fixed and electrical materials had already been destroyed. Further the classrooms were in use though they had not been handed over and the engineers completion certificate was not provided for audit review.

3.3 Magina Primary School

During the year under review, Kshs.1,400,000 was transferred vide cheque numbers 13056 and 13076 for the construction of 1 classroom. However, during physical verification conducted on 13 October, 2025 the audit revealed that the wall plaster works not well done, electrical works had not been done, gutters had not been fixed and outside pavement slab was not well done as compared to the priced bill of quantities. Further the classroom was in use though they had not been handed over and the engineers completion certificate was not provided for audit review.

3.4 Nyarath Primary School

During the year under review, Kshs.2,499,430 was transferred vide cheque numbers 13065,13066 and 13067 to the project management committee for the renovation of 5 number of classrooms. However, during physical verification conducted on 13 October 2025 it was observed that wall plaster works was not well done, there were visible cracks on the wall, tile skirting was not complete, gutters had not been fixed, electrical fittings had already been destroyed and painting works were not complete.

3.5 Kaumo Primary School

During the year under review, Kshs.1,700,000 was transferred vide cheque numbers 13088,13089 and 13067 for the renovation of 4 number of classrooms. However, during physical verification conducted on 13 October 2025, the audit revealed that the project was not branded, there were visible deep cracks on the wall, and electrical works had not been done. Further the classrooms were in use though they had not been handed over and the engineers completion certificate was not provided for audit review.

3.6 Ndere Primary School

During the year under review, Kshs.2,400,000 was transferred vide cheque numbers 13089 and 13067 for the renovation of 4 number of classrooms. However, during physical verification conducted on 13 October 2025 the audit revealed that the project was not branded, there were visible cracks on the wall, gutters had not been fixed and electrical works had not been done. Further the classrooms were in use though they had not been handed over and the Engineers completion certificate was not provided.

In the circumstances in regularity of the Kshs.11,699,430 transferred to the six (6) primary schools for implementation of projects during the year under review could not be confirmed.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 November, 2025

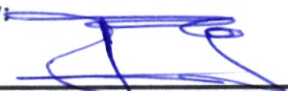
Appendix 1

S/No.	Financial Year	Audit Issue
1	2023/2024	Inaccuracies in the Financial Statements and Non-compliance with the Prescribed Financial Reporting Framework
2	2023/2024	Unsupported Compensation of Employees' Expenditure
3	2023/2024	Unsupported Committee Expenses
4	2023/2024	Unsupported Bursary Expenditure
5	2023/2024	Unsupported Emergency Expenditure
6	2023/2024	Unsupported Environment Projects Expenditure
7	2023/2024	Project Management Committee (PMC) Bank Balances
8	2023/2024	Unconfirmed Fixed Asset Balance
9	2023/2024	Budgetary Control and Performance
10	2023/2024	Transfers to Other Government Units - Procurements
11	2023/2024	Construction of 4 classrooms at Malela Primary School
12	2023/2024	Drilling of Borehole at Pala Primary School
13	2023/2024	Unsupported Procurements
14	2023/2024	Security Projects-Project Status
15	2023/2024	Purchase of Laboratory Equipment
16	2023/2024	Weak Internal Audit Function

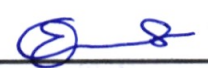
11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	5	197,386,150
Transfers from domestic and foreign partners	6	-
Revenue from exchange transactions		
Finance income	7	-
Miscellaneous income	8	-
Total revenue		197,386,150
Expenses		
Employee costs	9	5,255,396
Committee expenses	10	6,312,265
Use of Goods and Services	11	6,839,196
Other Government Units Actual expenditure	12	74,245,824
Other Grants and Transfers Actual expenditure	13	81,394,662
Depreciation and amortization expense	14	4,816,084
Digital Hubs Expenses Actual expenditure	15	899,536
Total expenses		179,762,963
Other gains/(losses)		
Gain/Loss on Sale of Assets	16	-
Impairment loss	17	-
Surplus/(Deficit) for the year		17,623,187

The Constituency financial statements were approved by the NGCDFC on 31.10. 2025 and signed by:


Chairman NG-CDF
Committee
Name: Joseph Alal


National Sub-County
Accountant
Hezron Manduku Ngiela
ICPAK M/No: 17897


Fund Account Manager
Enock Ombui Nyasende

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

	Note	2024/2025	Opening Statement 1st July 2025
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	18	91,117,153	57,289,323
Receivables from Exchange Transactions	19	-	-
Receivables from Non-Exchange Transactions	20	51,737,233	84,314,224
Prepayments	21	96,115	-
Total Current Assets		142,950,501	141,603,547
Non-Current Assets			
Property, Plant and Equipment	22	16,136,718	1,624,000
Intangible Assets	23	-	-
Right-of-use assets	24	-	-
Total Non- Current Assets		16,136,718	1,624,000
Total Assets (A)		159,087,219	143,227,547
Liabilities			
Current Liabilities			
Trade and Other Payables	25	-	-
Third Party Deposits	26	36,767	1,088,467
Lease Liabilities	27	-	-
Gratuity Provision	28	346,454	1,058,270
Total Current Liabilities		383,222	2,146,736
Non-Current Liabilities			
Lease Liabilities	27	-	-
Total Liabilities (B)		383,222	2,146,736
Net Assets (A-B)		158,703,996	141,080,810
Represented by:			
Revaluation Reserves		158,703,996	141,080,810
Accumulated Surplus			
Total Net Assets		158,703,996	141,080,810

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

The Constituency financial statements set out on pages 1 to 84 approved by NG CDFC on 31.10.
2025 and signed by:



Chairman NG-CDF
Committee
Joseph Odenge Alal



National Sub-County
Accountant
Hezron Manduku Ngiela
ICPAK M/No: 17897



Fund Account Manager
Enock Ombui Nyasende

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

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
Fund Balance as at 30 th June 2024	45,458,368	-	45,458,368
Adjustments			
Recognition of Assets	95,694,414		95,694,414
Recognition of Liabilities	71,971		71,971
As at July 1, 2024	141,080,810		141,080,810
Surplus/(Deficit) For the Period	17,623,187		17,623,187
Revaluation Gain/Loss	-	-	-
As at June 30, 2025	158,703,997	-	158,703,997

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

	Notes	2024/2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		229,963,141
Transfers from domestic and foreign partners		
Finance income		
Miscellaneous income		-
Total Receipts		229,963,141
Payments		
Employee costs		5,967,212
Committee expenses		6,312,265
Use of Goods and Services		6,935,311
Other Government Units Certified Works		74,245,824
Other Grants and Transfers		81,394,662
Digital Hubs Expenses		899,536
Total Payments		175,754,809
Net Cash Flows from/ (used in) Operating Activities	29	54,208,332
Cash flows From Investing Activities		
Purchase of PPE		20,380,501
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		20,380,501
Net increase/(decrease) in cash & Cash equivalents		33,827,831
Cash Flows from Financing Activities		
Lease Payment		
Net Cash Flows from Financing Activities		33,827,831
Cash and cash equivalents at 1 July	18	57,289,323
Cash and cash equivalents at 30 June	18	91,117,154

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 (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers From the NGCDF Board	197,386,150	57,289,323	84,314,224	338,989,697	287,252,464	51,737,233	
Transfers from domestic and foreign partners	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
Totals	197,386,150	57,289,323	84,314,224	338,989,697	287,252,464	51,737,233	
Expenses							
Employee costs	5,343,528	3,947,131		9,290,659	5,967,212	3,323,447	
Committee expenses	6,500,000	672,241	-	7,172,241	6,312,265	859,976	
Use of Goods and Services	5,921,225	1,107,927	-	7,029,152	6,935,311	93,841	

*National Government Constituencies Development Fund (NGCDF) Ndhwa Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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 (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Other Government Units Certified Works	79,795,430	28,030,153	69,567,991	177,393,574	74,245,824	103,147,750	
Other Grants and Transfers	96,028,052	7,653,624	6,400,000	110,081,676	81,394,679	28,686,996	
Digital Hubs Expenses	-	15,975	1,600,000	1,615,975	899,536	716,439	
Acquisition of assets	3,797,915	15,852,742	700,000	20,350,657	20,380,484	(29,826)	
Other Payments(sports)		9,530	-	9,530	-	9,530	
Funds Pending Approval**	-	-	6,046,233	6,046,233	-	6,046,233	
Total Expenditure	197,386,150	57,289,323	84,314,224	338,989,697	196,135,310	142,854,387	
Surplus for the period							

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

Explanatory Notes.

All the expenditure items that were below 90% in Utilization was attributed to pending disbursements from the NG-CDF Board for financial year 2023/2024 and 2024/2025 of Kshs 51,737,233

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	142,854,387
Less undisbursed funds receivable from the Board as at 30 th June 2025	51,737,233
Cash and Cash Equivalents at the end of the 30 th June 2025	91,117,154

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 31.10. 2025 and signed by:



Fund Account Manager

Enock Ombui Nyasende



National Sub-County Accountant

Hezron Manduku Ngiela
ICPAK M/No:17897



Chairman NG-CDF Committee

Name: Joseph Odenge Alal

16. Budget Execution by Sectors and Projects for the Year Ended 30th June 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,343,528	3,947,131		9,290,659	5,967,212	3,323,447
1.2 Committee allowances	2,800,000	159,000		2,959,000	2,959,000	-
1.3 Use of goods and services	3,699,640			3,699,640	3,690,000	9,640
Sub-total	11,843,168	4,106,131	-	15,949,299	12,616,212	3,333,087
2.0 Monitoring and evaluation						
2.1 Capacity building				-		-
2.2 Committee allowances	3,700,000	513,241		4,213,241	3,353,265	859,976
2.3 Use of goods and services	2,221,585	1,107,927		3,329,512	3,245,311	84,201
Sub-total	5,921,585	1,621,168	-	7,542,753	6,598,576	944,177
3.0 Emergency						
3.1 Primary Schools						
Sasi Primary School	1,200,000	24,406		1,224,406	1,219,200	5,206
Andiwo Primary School	1,600,000	1,624		1,601,624	1,178,963	422,661
Ondati Primary School	1,440,000			1,440,000	1,413,327	26,673
Arembe Primary School	1,440,000	546		1,440,546	1,437,100	3,446
Pala Primary School	838,744			838,744	-	838,744

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nyangiendo primary School	1,920,000			1,920,000	1,881,960	38,040
3.2 Secondary schools						
Langi Mixed secondary School	450,000	7,039.50		457,040	-	457,040
3.4 Security projects						
CIPU	1,500,000			1,500,000	-	1,500,000
unutilized-Retention held		74,794		74,794		74,794
Sub-total	10,388,744	108,410	-	10,497,154	7,130,550	3,366,604
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	40,000,000	147,300		40,147,300	32,050,000	8,097,300
4.3 Tertiary Institutions	26,000,000	23,500		26,023,500	17,870,490	8,153,010
5.4 special needs	2,000,000	416500		2,416,500	783,400	1,633,100
4.5 Social Security	720,000	2,400,000		3,120,000	2,400,000	720,000
Sub-total	68,720,000	2,987,300	-	71,707,300	53,103,890	18,603,410
5.0 Climate Change Mitigation						
Nyarath Primary School		168,898		168,898	168,898	-
Nyagidha Primary School		168,898		168,898	168,898	-
Misani Primary School		168,898		168,898	168,898	-
Lwanda Kawuor Primary School		168,898		168,898	168,898	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kowuor Primary School		168,898		168,898	168,898	-
Kaguria Primary School		168,898		168,898	168,898	-
Kamenya Primary School		168,898		168,898	168,898	-
Koguta Primary School		168,898		168,898	168,898	-
Ralang Primary School		168,898		168,898	168,898	-
Otange Primary School		168,898		168,898	168,898	-
Osodo Primary School		168,898		168,898	168,898	-
Oridi Primary School		168,897		168,897	168,897	-
Odhiambo Rambo Primary School		8,597		8,597	6,286	2,311
Nyarongi Primary School		168,897		168,897	168,897	-
Nguku Primary School		168,897		168,897	168,897	-
Miranga Primary School		168,897		168,897	168,897	-
Minyere Primary School		168,897		168,897	168,897	-
Minya Primary School		168,897		168,897	168,897	-
Mariwa Primary School		168,897		168,897	168,897	-
Ariri Primary School		168,897		168,897	168,897	-
Kwoyo Primary School		168,897		168,897	168,897	-
Kome Primary School		168,897		168,897	168,897	-
Kolwalo Primary School		168,897		168,897	168,897	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Koduogo Primary School		168,897		168,897	168,897	-
Dago Primary School		168,897		168,897	168,897	-
Bwanda Primary School		168,897		168,897	168,897	-
Arina Primary School		84,620		84,620	84,620	-
Alara Primary School		168,897		168,897	168,897	-
Abura Primary School		17		17	17	-
Ndira kokoth primary school	197,386			197,386	197,386	-
Wayaga primary school	197,386			197,386	197,386	-
Arembe primary school	197,386			197,386	197,386	-
Ligega Primary School	197,386			197,386	197,386	-
Sango Secondary School	197,386			197,386	197,386	-
Sigama Primary School	197,386			197,386	197,386	-
Radienya primary school	197,386			197,386	197,386	-
Sangore primary school	197,386			197,386	197,386	-
Rapedhi primary school	197,386			197,386	197,386	-
Yago primary school	197,386			197,386	197,386	-
koga primary school	197,386			197,386	197,386	-
kamasi primary school	197,386			197,386	197,386	-
Ongeng primary school	197,386			197,386	197,386	-

*National Government Constituencies Development Fund (NGCDF) Ndhwa Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Omoya Primary school	197,386			197,386	197,386	-
Kobuogo Primary School	197,386			197,386	197,386	-
Ondati primary school	197,386			197,386	197,386	-
Ramoya Primary School	197,386			197,386	197,386	-
Ogada primary school	197,386			197,386	197,386	-
Pala boya primary school	197,386			197,386	197,386	-
Malele Primary School	197,386			197,386	197,386	-
Ogango Primary School	197,386			197,386	197,386	-
Andiwo secondary school	197,386			197,386	197,386	-
East kochieng chiefs office	197,386			197,386	197,386	-
Unga chiefs office	197,386			197,386	197,386	-
yiembe primary school	197,386			197,386	197,386	-
Aluor Primary School	197,386			197,386	197,386	-
Ligodho Primary School	197,386			197,386	197,386	-
Kodida primary school	197,386			197,386	197,386	-
Ruga primary school	197,386			197,386	197,386	-
Kamolo primary school	197,386			197,386	197,386	-
Ndere primary school	197,386			197,386	197,386	-
Osogo primary school	197,386			197,386	197,386	-

National Government Constituencies Development Fund (NGCDF) Ndhwa Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Obera primary school	197,386			197,386	197,386	-
Nyangiendo primary school	197,386			197,386	197,386	-
Dunga primary school	197,386			197,386	197,386	-
Malela primary school	197,386			197,386	197,386	-
Rangenya primary school	197,386			197,386	197,386	-
Mariri primary school	197,386			197,386	197,386	-
Jabagre primary school	197,386			197,386	197,386	-
Nyarath Primary School	197,386			197,386	197,386	-
West Knyadoto chiefs office	197,386			197,386	197,386	-
Ngere Primary School	197,386			197,386	197,386	-
Ndisi Primary School	197,386			197,386	197,386	-
Komolo primary school	197,386			197,386	197,386	-
Okok Primary School	197,386			197,386	197,386	-
Okota primary school	197,386			197,386	197,386	-
Magina Girls Secondary School	197,386			197,386	197,386	-
Ogingo primary school	197,386			197,386	197,386	-
Agudo primary school	197,386			197,386	197,386	-
Central kanyadoto chiefs office	197,386			197,386	169,527	27,859

*National Government Constituencies Development Fund (NGCDF) Ndhiwa Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Ndhiwa Environmental CDF Project		6,047		6,047		6,047
Nyarath Primary School		168,898		168,898	168,898	-
Nyagidha Primary School		168,898		168,898	168,898	-
Misani Primary School		168,898		168,898	168,898	-
Lwanda Kawuor Primary School		168,898		168,898	168,898	-
Kowuor Primary School		168,898		168,898	168,898	-
Kaguria Primary School		168,898		168,898	168,898	-
Kamenya Primary School		168,898		168,898	168,898	-
Koguta Primary School		168,898		168,898	168,898	-
Ralang Primary School		168,898		168,898	168,898	-
Otange Primary School		168,898		168,898	168,898	-
Osodo Primary School		168,898		168,898	168,898	-
Oridi Primary School		168,897		168,897	168,897	-
Odhiambo Rambo Primary School		8,597		8,597	6,286	2,311
Nyarongi Primary School		168,897		168,897	168,897	-
Nguku Primary School		168,897		168,897	168,897	-
Miranga Primary School		168,897		168,897	168,897	-
Minyere Primary School		168,897		168,897	168,897	-

**National Government Constituencies Development Fund (NGCDF) Ndhiwa Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Minya Primary School		168,897		168,897	168,897	-
Mariwa Primary School		168,897		168,897	168,897	-
Ariri Primary School		168,897		168,897	168,897	-
Kwoyo Primary School		168,897		168,897	168,897	-
Kome Primary School		168,897		168,897	168,897	-
Kolwalo Primary School		168,897		168,897	168,897	-
Koduogo Primary School		168,897		168,897	168,897	-
Dago Primary School		168,897		168,897	168,897	-
Bwanda Primary School		168,897		168,897	168,897	-
Arina Primary School		84,620		84,620	84,620	-
Alara Primary School		168,897		168,897	168,897	-
Abura Primary School		17		17	17	-
Ndira kokoth primary school	197,386			197,386	197,386	-
Wayaga primary school	197,386			197,386	197,386	-
Arembe primary school	197,386			197,386	197,386	-
Ligega Primary School	197,386			197,386	197,386	-
Sango Secondary School	197,386			197,386	197,386	-
Sigama Primary School	197,386			197,386	197,386	-
Radienya primary school	197,386			197,386	197,386	-

National Government Constituencies Development Fund (NGCDF) Ndhwa Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sangore primary school	197,386			197,386	197,386	-
Rapedhi primary school	197,386			197,386	197,386	-
Yago primary school	197,386			197,386	197,386	-
koga primary school	197,386			197,386	197,386	-
kamasi primary school	197,386			197,386	197,386	-
Ongeng primary school	197,386			197,386	197,386	-
Omoya Primary school	197,386			197,386	197,386	-
Kobuogo Primary School	197,386			197,386	197,386	-
Ondati primary school	197,386			197,386	197,386	-
Ramoya Primary School	197,386			197,386	197,386	-
Ogada primary school	197,386			197,386	197,386	-
Pala boya primary school	197,386			197,386	197,386	-
Malele Primary School	197,386			197,386	197,386	-
Ogango Primary School	197,386			197,386	197,386	-
Andiwo secondary school	197,386			197,386	197,386	-
East kochieng chiefs office	197,386			197,386	197,386	-
Unga chiefs office	197,386			197,386	197,386	-
yiembe primary school	197,386			197,386	197,386	-
Aluor Primary School	197,386			197,386	197,386	-

**National Government Constituencies Development Fund (NGCDF) Ndhwa Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Ligodho Primary School	197,386			197,386	197,386	-
Kodida primary school	197,386			197,386	197,386	-
Ruga primary school	197,386			197,386	197,386	-
Kamolo primary school	197,386			197,386	197,386	-
Ndere primary school	197,386			197,386	197,386	-
Osogo primary school	197,386			197,386	197,386	-
Obera primary school	197,386			197,386	197,386	-
Nyangiendo primary school	197,386			197,386	197,386	-
Dunga primary school	197,386			197,386	197,386	-
Malela primary school	197,386			197,386	197,386	-
Ranganya primary school	197,386			197,386	197,386	-
Mariri primary school	197,386			197,386	197,386	-
Jabagre primary school	197,386			197,386	197,386	-
Nyarath Primary School	197,386			197,386	197,386	-
West Knyadoto chiefs office	197,386			197,386	197,386	-
Ngere Primary School	197,386			197,386	197,386	-
Ndisi Primary School	197,386			197,386	197,386	-
Komolo primary school	197,386			197,386	197,386	-
Okok Primary School	197,386			197,386	197,386	-

*National Government Constituencies Development Fund (NGCDF) Ndhwa Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Okota primary school	197,386			197,386	197,386	-
Magina Girls Secondary School	197,386			197,386	197,386	-
Ogingo primary school	197,386			197,386	197,386	-
Agudo primary school	197,386			197,386	197,386	-
Central kanyadoto chiefs office	197,386			197,386	169,527	27,859
Ndhiwa Environmental CDF Project		6,046.90		6,047		6,047
Sub-total	9,869,308	4,490,614	-	14,359,921	14,323,704	36,217
Sub-total						
6.0 Primary Schools Projects (List all the Projects)						
Abura Primary School		29,904		29,904	-	29,904
Adek Primary School		186,076.30		186,076	-	186,076
Apuoche Secondary School		47,514.90		47,515	-	47,515
Arembe Primary School		975		975		975
Bwanda Primary School	900,000	12,556		912,556		912,556
Koduol Primary School		1,594.50		1,595		1,595
Kongo Primary School		54.18		54		54
Longo Primary School		24,619	1,200,000	1,224,619	1,223,281	1,338

National Government Constituencies Development Fund (NGCDF) Ndhwa Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Malela Primary School	1,000,000	4,295,840		5,295,840	4,287,666	1,008,174
Manywanda Primary School		14,976		14,976		14,976
Mawega Primary School		10,471		10,471		10,471
Minyere Primary School		12,266		12,266		12,266
Miranga Primary School		1,570		1,570		1,570
Nyagidha Primary School		1075		1,075		1,075
Nyangiendo Primary School		24,581	2,400,000	2,424,581	2,424,996	(415)
Ochol Primary School		433,029.50		433,030		433,030
Ogingo Primary School		5,846	1,200,000	1,205,846	1,189,590	16,256
Okota Primary School	1,400,000	3,728		1,403,728		1,403,728
Ondati Primary School		1,975		1,975		1,975
Ojeno Nam Primary School		3,694.50	1,200,000	1,203,695	1,200,395	3,300
Ongako Primary School		2,475		2,475		2,475
Osodo Primary School		16,548		16,548		16,548
Pala Primary School		5,196	2,000,000	2,005,196	1,103,161	902,035
Pap Kamenya Primary School		26,924		26,924		26,924
Rambusi Primary School		7,220.70		7,221		7,221
Sango Primary School		78,399.70		78,400		78,400
Yago Primary School		1,202,475	1,200,000	2,402,475	2,378,715	23,760

*National Government Constituencies Development Fund (NGCDF) Ndhwa Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Ogada Primary School		1,663	1,700,000	1,701,663	1,555,609	146,054
Misani Primary School		1,775	1,200,000	1,201,775	1,201,175	600
Ndere Primary School		1,216,210	1,200,000	2,416,210	2,414,991	1,219
Otange Primary School	1,400,000	475	1,200,000	2,600,475	1,198,970	1,401,505
Manera Primary School		1,200,000	175,000	1,375,000	1,339,157	35,843
Ruga Primary School		24,813	1,200,000	1,224,813	1,010,012	214,801
Kodida Primary School		3,870	1,200,000	1,203,870	1,190,400	13,470
Buche Primary School		1,955	1,200,000	1,201,955	1,189,015	12,940
Arina Primary School		300	1,200,000	1,200,300	1,198,400	1,900
Komolo Primary School		975	1,200,000	1,200,975	1,197,800	3,175
Ligodho Primary School		2,000	1,200,000	1,202,000	1,196,222	5,778
Ndhiwa Hospital Primary School		2,878	1,200,000	1,202,878	1,191,175	11,703
Aora Chuodho Primary School		2,000	1,200,000	1,202,000	1,191,300	10,700
Ogeng Primary School		876	1,200,000	1,200,876	1,190,275	10,601
Nyarongi Primary School		664	1,200,000	1,200,664	1,199,300	1,364
Abuoro Primary School		1,402	2,900,000	2,901,402	2,890,275	11,127
Pala Boya Primary School		625,849	392,991	1,018,840	953,372	65,468
Osure Primary School		8,774	1,200,000	1,208,774	1,207,015	1,759
Osogo Primary School		975	1,200,000	1,200,975	1,189,700	11,275

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Yiembe Primary School		1,875	1,200,000	1,201,875	1,199,200	2,675
Koduogo Primary School		23,066	700,000	723,066	718,700	4,366
Andingo Pala Primary School		2,175	700,000	702,175	698,900	3,275
God Poko Primary School		75	700,000	700,075		700,075
Randhore Primary School		944	300,000	300,944	299,000	1,944
Nguku Primary School		1,108	700,000	701,108	693,875	7,233
Jabagre primary school			350,000	350,000		350,000
Minya Primary School	1,000,000	2,000	700,000	1,702,000	700,925	1,001,075
Ndhiwa Priamary School		46,074	2,750,000	2,796,074	2,746,375	49,699
Aluor Primary School	1,200,000	891		1,200,891		1,200,891
Ngere Kwabwai Primary School	1,400,000	11,164		1,411,164		1,411,164
Malele Primary School	1,400,000	21,135		1,421,135		1,421,135
Ranen mikumu primary school	1,400,000	10,658		1,410,658		1,410,658
Odhiambo Rambo Primary School	1,600,000	1,015		1,601,015		1,601,015
Radienya Primary School	1,400,000	2,405		1,402,405	1,400	1,401,005
Ogadi Primary School	1,200,000			1,200,000		1,200,000
Maranyona Primary School	1,400,000			1,400,000		1,400,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kobuogo Primary School	1,400,000			1,400,000		1,400,000
Ramoya Primary School	1,400,000			1,400,000		1,400,000
Mariri Primary School	1,200,000	130		1,200,130		1,200,130
Nyarath Primary School	2,499,430			2,499,430		2,499,430
Okok Primary School	2,500,000			2,500,000		2,500,000
Maranga Primary School	1,400,000			1,400,000		1,400,000
Ogango Primary School	1,400,000			1,400,000		1,400,000
Magina Primary School	1,400,000			1,400,000		1,400,000
Nyamos Primary School	1,200,000	9,332		1,209,332		1,209,332
God Poko Primary School	1,050,000			1,050,000		1,050,000
Ralang Primary School	1,400,000	7,991		1,407,991		1,407,991
Ligega Primary School	1,400,000	1,475		1,401,475		1,401,475
Andiwo Primary School	1,000,000			1,000,000		1,000,000
Kaumo Primary School	1,700,000	3,370		1,703,370		1,703,370
Sub-total	37,649,430	9,695,920	40,467,991	87,813,341	46,570,342	41,242,999
Randhore Primary School		944	300,000	300,944	299,000	1,944
Nguku Primary School		1,108	700,000	701,108	693,875	7,233
Jabagre primary school			350,000	350,000		350,000
Minya Primary School	1,000,000	2,000	700,000	1,702,000	700,925	1,001,075

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Ndhwa Primary School		46,074	2,750,000	2,796,074	2,746,375	49,699
Aluor Primary School	1,200,000	891		1,200,891		1,200,891
Ngere Kwabwai Primary School	1,400,000	11,164		1,411,164		1,411,164
Malele Primary School	1,400,000	21,135		1,421,135		1,421,135
Ranen mikumu primary school	1,400,000	10,658		1,410,658		1,410,658
Odhiambo Rambo Primary School	1,600,000	1,015		1,601,015		1,601,015
Radienya Primary School	1,400,000	2,405		1,402,405	1,400	1,401,005
Ogadi Primary School	1,200,000			1,200,000		1,200,000
Maranyona Primary School	1,400,000			1,400,000		1,400,000
Kobuogo Primary School	1,400,000			1,400,000		1,400,000
Ramoya Primary School	1,400,000			1,400,000		1,400,000
Mariri Primary School	1,200,000	130		1,200,130		1,200,130
Nyarath Primary School	2,499,430			2,499,430		2,499,430
Okok Primary School	2,500,000			2,500,000		2,500,000
Maranga Primary School	1,400,000			1,400,000		1,400,000
Ogango Primary School	1,400,000			1,400,000		1,400,000
Magina Primary School	1,400,000			1,400,000		1,400,000

**National Government Constituencies Development Fund (NGCDF) Ndiwa Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nyamos Primary School	1,200,000	9,332		1,209,332		1,209,332
God Poko Primary School	1,050,000			1,050,000		1,050,000
Ralang Primary School	1,400,000	7,991		1,407,991		1,407,991
Ligega Primary School	1,400,000	1,475		1,401,475		1,401,475
Andiwo Primary School	1,000,000			1,000,000		1,000,000
Kaumo Primary School	1,700,000	3,370		1,703,370		1,703,370
Sub-total	37,649,430	9,695,920	40,467,991	87,813,341	46,570,342	41,242,999
7.0 Secondary Schools Projects (List all the Projects)						
Koduogo Secondary School		14,498		14,498		14,498
Gina Secondary School		500,000	9,000,000	9,500,000	9,500,000	-
Andiwo Secondary School		500,000	9,000,000	9,500,000	9,500,000	-
Okok Secondary School		23	1,200,000	1,200,023	1,152,290	47,733
Ndisi Primary School			600,000	600,000	600,000	-
Wuod Chief Rangenya Secondary School			1,200,000	1,200,000	1,199,820	180
Odhiambo Rambo Secondary School			1,200,000	1,200,000	1,192,325	7,675
Bongu Secondary School			600,000	600,000	600,000	-
Langi Secondary School			600,000	600,000	600,000	-
Mirogi Boys Secondary School		33,550	2,000,000	2,033,550	2,031,452	2,098

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Miranga Secondary		4,038	700,000	704,038	699,595	4,443
Ligodho Secondary School			600,000	600,000	600,000	-
Sango Secondary School			2,400,000	2,400,000		2,400,000
Wayaga Secondary School	11,482,000			11,482,000		11,482,000
Mirogi gitrls secondary school	11,482,000			11,482,000		11,482,000
Wayara Secondary School	11,482,000			11,482,000		11,482,000
Ratanga Secondary School	1,800,000			1,800,000		1,800,000
Magina Girls Secondary School	1,200,000	513,432		1,713,432		1,713,432
Sango Secondary School	1,200,000			1,200,000		1,200,000
Rambusi Secondary School	700,000			700,000		700,000
Ojode Got Rachar Secondary School	700,000			700,000		700,000
Rarage Secondary School	700,000			700,000		700,000
Nyarath Secondary School	700,000			700,000		700,000
Wachara Secondary School	700,000			700,000		700,000
Sub-total	42,146,000	1,565,540	29,100,000	72,811,540	27,675,482	45,136,058
8.0 Tertiary institutions Projects (List all the Projects)						
Ndhiwa TTI		10,000,000		10,000,000		10,000,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KMTC		6,768,692		6,768,692		6,768,692
Sub-total	-	16,768,692	-	16,768,692	-	16,768,692
9.0 Security Projects						
Kobama ACC'S Office		975	700,000	700,975	699,800	1,175
East Kabuoch Chiefs Office		2,000	1,200,000	1,202,000	1,199,415	2,585
Riat Police Post			600,000	600,000	599,095	905
CIPU Quarters			1,000,000	1,000,000	999,725	275
Kaduet Assistant Chiefs Office			1,200,000	1,200,000	1,189,000	11,000
Kachuth Chiefs Office		4,424	500,000	504,424	500,000	4,424
Kobodo Police Post			1,200,000	1,200,000	1,198,475	1,525
Unga Chiefs Office	2,000,000			2,000,000		2,000,000
NSCA Offices	1,000,000			1,000,000	1,025	998,975
DCC'S Office Toilet	800,000			800,000		800,000
Registrar of Births and Deaths offices	450,000			450,000	450,000	-
Upper Kayambo Chiefs Office	1,200,000	88		1,200,088		1,200,088
Kawere Togo Chiefs Office	800,000			800,000		800,000
Ombo Sub-county headquarter	800,000			800,000		800,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kamata Police Post		5,791		5,791		5,791
Kanyadoto Central Chiefs Office		521.63		522		522
Kanyadoto West Chief's Office		30,378.75		30,379		30,379
Kanyikela Chiefs Office		22,103		22,103		22,103
Ndhiwa DCC'S Compound		1,019		1,019		1,019
Sub-total	7,050,000	67,301	6,400,000	13,517,301	6,836,535	6,680,766
10.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)		7,781,579	700,000	8,481,579	8,511,406	(29,827)
12.2 Purchase of furniture and fittings	3,797,915	2,418,357		6,216,272	6,216,272	1
12.2 Construction of CDF office		5,652,806		5,652,806	5,652,806	-
Motor Vehicles (including motorbikes)				-		-
Sub-total	3,797,915	15,852,742	700,000	20,350,657	20,380,484	(29,826)
13.0 Others(sports)						
Ndhiwa Constituency Sports and Culture		9,530	-	9,530		9,530
Sub-total	-	9,530	-	9,530	-	9,530

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
14.0 ICT Hubs						
Pala ICT HUB		15975	300000	315,975	300,025	15,950
Kobodo ICT Hub			300000	300,000	300,000	-
Ndhiwa ICT Hub			400000	400,000	-	400,000
Kobodo ICT Hub			300000	300,000	299,511	489
Ratanga ICT Hub			300000	300,000	-	300,000
Sub-total	-	15,975	1,600,000	1,615,975	899,536	716,439
13.0 Funds pending approval**						
Social Security		-	1,200,000	1,200,000		1,200,000
Wayaga Primary School		-	600,000	600,000		600,000
Kamollo Primary School		-	841,233	841,233		841,233
Magina Girls High School		-	1,000,000	1,000,000		1,000,000
Unga Chiefs Office		-	1,000,000	1,000,000		1,000,000
Nyamos Primary School		-	700,000	700,000		700,000
Ogadi Primary School		-	700000	700,000		700,000
AiA	-	-	5,000	5,000		5,000
Sub-total	-	-	6,046,233	6,046,233	-	6,046,233
Total	197,386,150	57,289,323	84,314,224	338,989,697	196,135,310	142,137,947

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 Ndhiwa Constituency principal activity is Ndhiwa

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

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

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

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

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	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. Not Applicable
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. Not Applicable
IPSAS 45: Property Plant	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets

<p>and Equipment</p>	<p>and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has 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>Not Applicable</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>Not Applicable</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 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</p>

	<p>statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>Not Applicable</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>Not Applicable</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>Not Applicable</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>Not Applicable</p>

iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption, and impact on the entity’s financial statements.)*

3. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

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

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

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

c) Property, plant and equipment

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

d) Leases

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

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

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

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

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

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

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.

m) 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.

n) 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.

o) Comparative figures

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

p) Subsequent events

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

4. 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

5. Transfers from the NGCDF Board

Description	2024/2025
	Kshs
NGCDFB Transfers (Allocation for the FY)	197,386,150
Total	197,386,150

6. Transfers from domestic and foreign partners

Description	2024/2025
	Kshs
Grants	-
Total	-

7. Finance income

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

8. Miscellaneous income

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

9. Employees cost

	<i>2024/2025</i>
	Kshs
NG-CDFC Basic staff salaries	4,141,272
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	852,697
Employer Contributions Compulsory national social security schemes	214,351
Employer Contributions Compulsory Housing levy	37,927
Employer contributions to National Industrial Training Authority	9,150
Other Specify	-
Total	5,255,397

10. Committee Expenses

	<i>2024/2025</i>
	Kshs
Sitting allowance	1,380,000
Other Committee expenses	4,932,265
Total	6,312,265

11. Use of Goods and services

	<i>2024/2025</i>
	Kshs
Utilities, supplies and services	189,450
Communication, supplies and services	494,500
Domestic travel and subsistence	1,846,400
Printing, advertising and information supplies & services	-
Office Rent	-
Training expenses	777,875
Hospitality supplies and services	909,925
Insurance costs	196,235
Specialized materials and services	-
Office and general supplies and services	991,883
Fuel, oil & lubricants	1,150,000
Bank charges	7,928
Routine maintenance – vehicles and other transport equipment	275,000
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	-
Total	6,839,196

12. Other Government Units Actual expenditure

Description	<i>2024/2025</i>
	Kshs
Primary Schools Actual expenditure	46,570,342
Secondary Schools Actual expenditure	27,675,482
Tertiary Institutions Actual expenditure	-
Total	74,245,824

13. Other Grants and transfers Actual expenditure

	2024/2025
	Kshs
Bursary – secondary schools	32,384,000
Bursary – tertiary institutions	19,936,490
Bursary – special schools	783,400
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	6,836,535
Climate change mitigation projects	14,323,687
Emergency projects Actual expenditure	7,130,550
Roads projects Actual expenditure	-
Others specify	-
Total	81,394,662

14. Depreciation and Amortization Expenses

Description	2024/2025
	Kshs
Property Plant and Equipment	4,816,084
Intangible Assets	-
Total	4,816,084

15. Digital Hubs Expenses

Description	2024/2025
	Kshs
Construction/ renovation/ Actual expenditure	899,536
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (specify)	-
Total	899,536

16. Gain/loss on Sale of Assets

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

17. Impairment Loss

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

18. Cash and Cash Equivalents

Name Of Bank and Account No.	2024/2025 FY	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Operations account)</i>	22,598,769	47,533,133.50
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit account)</i>	346,370	-
<i>Name of Bank, account No. (PMC accounts)</i>	68,172,015	9,756,189.42
Total	91,117,153	57,289,323
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations <i>(Specify)</i>	-	-
Total	-	-

19. Receivables from Exchange Transactions

Description	2024/2025 FY	Opening Statement 1 st 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)	-	-

i. Ageing Analysis for Receivables

Description	2024/2025		Opening Statement 1 st July 2024	
	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)	-	-	-	-

20. Receivables from Non-Exchange Transactions

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	51,737,233		84,314,224.12	
Outstanding imprest	-		-	
Total	51,737,233		84,314,224	
Ageing Analysis- Receivables from non-exchange transactions	2024/2025 FY	% of the total	Opening Balance	% of the total
Less than 1 year	45,346,000	88%	84,314,224	100%
Between 1- 2 years	6,391,233	12%	-	0%
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (a+b)	51,737,233	100%	84,314,224	100%

21. Prepayments

Description	2024/2025 FY		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Prepaid Rent	-		-	
Prepaid Insurance	96,916		-	
Prepaid Electricity Costs	-		-	
Other Prepayments (<i>Specify</i>)	-		-	
Total	96,916		-	

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22. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate(specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2025	-	-	-	-	2,320,000	-	-	2,320,000
Additions	-	4,737,989	10,443,171	-	4,147,642	-	-	19,328,802
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30 th June 2024	-	4,737,989	10,443,171	-	6,467,642	-	-	21,648,802
Depreciation And Impairment								
Opening Depreciation	-	-	-	-	696,000	-	-	696,000
Depreciation	-	473,799	2,610,793	-	1,731,493	-	-	4,816,084
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30 th June 2024	-	473,799	2,610,793	-	2,427,493	-	-	5,512,084
Net Book Values								
Opening Bal as at 1 st July 2025	-	-	-	-	1,624,000	-	-	1,624,000
As At 30 th June 2024	-	4,264,190	7,832,378	-	4,040,149	-	-	16,136,718

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). These amounts were adopted on 2025.

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	4,737,989	473,799	4,264,190
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	10,443,171	2,610,793	7,832,378
Computers And Related Equipment	6,467,642	2,427,493	4,040,149
Office Equipment, Furniture, And Fittings	-	-	-
Total	21,648,802	5,512,084	16,136,718

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	-	-

23. Intangible Assets

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

24. Right-of use assets

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

25. Trade and Other Payables

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

26. Third-Party deposits

	2024/2025	2023/2024
	KShs	
Retention as at 1 st July (A)	1,088,467	-
Retention held during the year (B)	473,793	1,088,467
Retention paid during the Year (C)	1,525,492	-
Closing Retention as at 30 th June D= A+B-C	36,767	1,088,467

Retentions aging analysis.

	2024/2025 FY	% of the total	2023/2024	% of the total
Less than 1 year	36,767	100%	1,088,467	100%
1-2 years	-	0%	-	0%
2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total	36,767	100%	1,088,467	100%

27. Lease Liabilities

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

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

28. Gratuity Provision

Description	2024/2025 FY	2023/2024 FY
	Kshs	
Gratuity at the beginning of the year 1 st of July	1,058,270	-
Gratuity held during the year	852,697	1,058,270
Gratuity paid during the year	1,564,512	-
Total Gratuity Provision 30th June (A+B-C)	346,454	1,058,270

29. Cash Generated from Operations

	2025/2026 FY
	Kshs
Surplus/Deficit for the year	17,623,187
Adjusted for:	
Depreciation	4,816,084
Impairment	-
Gains and losses on disposal of assets	-
	-
Working capital adjustments	-
Increase/decrease in receivables	(32,480,876)
	-
Increase/decrease in payables	711,816
	-
Net cash flow from operating activities	49,392,247

30. 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	51,737,233	51,737,233	-	-
Bank balances	91,117,154	91,117,154	-	-
Total	142,854,387	142,854,387	-	-
As at 30 June 2024	-	-	-	-
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	84,314,224	84,314,224	-	-
Bank balances	47,533,133	47,533,133	-	-
Total	131,847,357	131,847,357	-	-

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from 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 2024/2025				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	36,767	36,767
Deferred income	-	-	-	-
Gratuity Provision	-	346,455	-	346,455
Total	-	346,455	36,767	383,222
As at 30th June 2023/2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	1,058,270	-	1,058,270

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Total	-	1,058,270	-	1,058,270

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

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

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

Foreign currency sensitivity analysis

2024/2025

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

Financial Risk Management

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

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
2024/2025			
Euro	10%	-	-
USD	10%	-	-
Previous FY			
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs. (2024/2025: Kshs.. A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs (2024/2025– Kshs

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2024/2025				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-
As at 30th June 2023/2024				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-

Land And Buildings	-	-	-	-
Total	-	-	-	-

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

iv) Capital Risk Management

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

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	158,703,997	158,703,997
Capital Reserve	-	-
Total Funds	158,703,997	158,703,997
Total Borrowings	-	-
Less: Cash and Bank Balances	91,117,154	47,533,233
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	70%	56%

31. Related Party Disclosures

	<i>2024/2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,380,000	159,000
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	197,386,150	214,314,224
Total		

32. Segment Information

Contingent Assets and Contingent Liabilities

Contingent Assets

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



Contingent Liabilities

Description	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	-	-

33. Capital Commitments

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

34. Events after the Reporting Period

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

35. Ultimate And Holding Entity

The Ndhwa 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.

36. 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/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-		-
Buildings and structures	27,220,136	4,737,989		31,958,125
Transport equipment	5,451,413	10,443,171		15,894,584
Office equipment, furniture, and fittings	6,051,732			6,051,732
ICT Equipment and Other ICT Assets	5,472,272	4,147,642		9,619,914
Other Machinery and Equipment	11,259,400	-		11,259,400
Intangible assets	-	-	-	-
Total	55,454,953	19,328,802		74,783,755

*Constitutional Government Constituencies Development Fund (NGCDF) Ndhiwa Constituency
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Annex 2 –PMC Bank Balances As At 30th June 2025

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
PRIMARY SCH. PROJECTS			-	
Abura Primary School	co-operative	01141048792700	29,904	29,904
Adek Primary School	co-operative	01139048231901	186,076	186,076
Apuoche Secondary School	co-operative	01100760305001	47,514	47,514
Arembe Primary School	co-operative	110048238000100	975	975
Bwanda Primary School	co-operative	114104805490000	912,556	12,556
Koduol Primary School	co-operative	01139048232303	1,594	1,594
Kongo Primary School	co-operative	01141048039600	54	54
Longo Primary School	co-operative	98028458354400	1,338	24,619
Malela Primary School	co-operative	98027761672900	1,008,174	4,295,840
Manywanda Primary School	co-operative	01141076032400	14,976	14,976
Mawega Primary School	co-operative	01141076034500	10,471	10,471
Minyere Primary School	co-operative	01141047892200	12,266	12,266
Miranga Primary School	co-operative	01141048791800	1,570	1,570
Nyagidha Primary School	co-operative	01141048092900	1,075	1075
Nyangiendo Primary School	co-operative	98027762339300	-	24,581
Ochol Primary School	co-operative	01139048066702	433,029	433,029
Ogingo Primary School	co-operative	01100760289001	16,256	5,846
Okota Primary School	co-operative	110076028900100	3,664	3,664

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Ondati Primary School	co-operative	114104807150000	1,975	1,975
Oнено Nam Primary School	co-operative	113929294010100	3,299	3,694
Ongako Primary School	co-operative	01141076026300	2,475	2,475
Osodo Primary School	co-operative	01141047971200	16,548	16,548
Pala Primary School	co-operative	11048145000100	902,035	5,196
Pap Kamenya Primary School	co-operative	0110481450001	26,924	26,924
Rambusi Primary School	co-operative	01100482353001	7,220	7,220
Sango Primary School	co-operative	01141048020400	78,399	78,399
Yago Primary School	co-operative	01141048345800	23,760	1,202,475
Ogada Primary School	co-operative	113943474280200	146,053	1,663
Misani Primary School	co-operative	114107603420000	600	1,775
Ndere Primary School	co-operative	98028198652200	1,219	1,216,210
Otange Primary School	co-operative	114107602710000	1,401,505	475
Manera Primary School	co-operative	98028560767100	35,843	1,200,000
Ruga Primary School	co-operative	98028136567500	214,801	24,813
Kodida Primary School	co-operative	114143413650000	13,470	3,870
Buche Primary School	co-operative	114104800410000	12,940	1,955
Arina Primary School	co-operative	114104806410000	1,900	300
Komolo Primary School	co-operative	110048272100100	3,175	975
Ligodho Primary School	co-operative	98028200418700	5,778	2,000

**itional Government Constituencies Development Fund (NGCDF) Ndhiwa Constituency
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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Ndhiwa Hospital Primary School	co-operative	1139434414201	11,702	2,878
Aora Chuodho Primary School	co-operative	1100481143001	10,700	2,000
Ogeng Primary School	co-operative	1141076031900	10,601	876
Nyarongi Primary School	co-operative	1141048004600	1,364	664
Abuoro Primary School	co-operative	1141076039300	11,127	1,402
Pala Boya Primary School	co-operative	1100481450001	65,467	2,607
Osure Primary School	co-operative	1141048237500	1,759	8,774
Osogo Primary School	co-operative	1100481123001	11,275	975
Yiembe Primary School	co-operative	1141637331301	2,674	1,875
Koduogo Primary School	co-operative	1141076034600	4,366	23,066
Andingo Pala Primary School	co-operative	1141076025600	3,275	2,175
God Poko Primary School	co-operative	1141048115501	700,075	75
Randhore Primary School	co-operative	1140148093600	1,944	944
Nguku Primary School	co-operative	1141048091200	7,233	1,108
Minya Primary School	co-operative	1100760304001	1,001,075	2,000
Ndhiwa Priamary School	co-operative	760193003552	49,699	46,074
Aluor Primary School	co-operative	980282863980	1,200,891	891
Okota Primary School	co-operative	1141048111700	1,400,064	64
Ngere Kwabwai Primary School	co-operative	1141048111700	1,411,164	11,164
Malele Primary School	co-operative	114104800600	1,421,135	21,135

**National Government Constituencies Development Fund (NGCDF) Ndhwa Constituency
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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Ranen mikumu primary school	co-operative	98028208342800	1,410,658	10,658
Odhambo Rambo Primary School	co-operative	114104803180000	1,601,015	1,015
Radienya Primary School	co-operative	1104104800830100	1,401,005	2,405
Ogadi Primary School	co-operative	114104819570000	1,200,000	
Maranyona Primary School	co-operative	114104802450000	1,400,000	
Kobuogo Primary School	co-operative	110203612700100	1,400,000	
Ramoya Primary School	co-operative	114107603080000	1,400,000	
Mariri Primary School	co-operative	98028459122600	1,200,130	130
Nyarath Primary School	co-operative	1141637992700	2,499,430	
Okok Primary School	co-operative	,01100076027700	2,500,000	
Maranga Primary School	co-operative	114104806040000	1,400,000	
Ogango Primary School	co-operative	113904806670200	1,400,000	
Magina Primary School	co-operative	01100479477001	1,400,000	
Nyamos Primary School	co-operative	98028199492900	1,209,332	9,332
God Poko Primary School	co-operative	114104811550100	1,050,000	
Ralang Primary School	co-operative	114104803120000	1,407,991	7,991
Ligega Primary School	co-operative	114104742420000	1,401,475	1,475
Andiwo Primary School	co-operative	98028228616200	1,000,000	
Kaumo Primary School	co-operative	114104806590000	1,703,370	3,370
TOTAL			40,892,999	9,072,678

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
SECONDARY SCHOOL PROJECTS			-	
Magina Secondary School	Equity	0980279913426	513,432	513,432
Okok Secondary School	co-operative	113907651200200	47,732	22
St.Lucys Odhiambo Rambo	co-operative	110433946000200	7,675	
ST.Augustine Mirogi Boys	co-operative	112007640180000	2,098	33,550
St.Gabriels Miranga Primary School	co-operative	113907651220300	4,442	4,037
Wuod Chief Rangenya Secondary School	co-operative	110065764800200	180	
Sango Secondary School	co-operative	01141048345800	2,400,000	
Sango Secondary School	co-operative	01141048345800	1,200,000	
TOTAL			4,175,560	551,042
TERTIARY INSTITUTION PROJECTS			-	
Ndhiwa TTI	co-operative	1139076002901	10,000,000	
KMTC	co-operative	114107602800	6,768,692	
TOTAL			16,768,692	-
SECURITY PROJECTS			-	
Kamata Police Post	Equity	0980284583544	5,791	5,791
Kanyadoto Central Chiefs Office	co-operative	01141637512200	521	521
Kanyadoto West Chief's Office	co-operative	01141637995200	30,378	30,378
Kanyikela Chiefs Office	co-operative	01141637995000	22,103	22,103
Ndhiwa DCC'S Compound	co-operative	1141636909400	1,019	1,019

***National Government Constituencies Development Fund (NGCDF) Ndhwa Constituency
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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
CIPU	co-operative	110104839800100	275	
Kobama Assistant County Commissioners Office	co-operative	110095186500100	1,175	975
Riat Police Post	co-operative	110166879900100	905	
Kachuth Chiefs Office	co-operative	114163753190000	4,424	4424
East Kabuoch Chiefs Office	Equity	98028542465300	2,585	2000
National Treasury PMC	co-operative	110195069500100	998,975	
Upper Kayambo Chiefs Office	co-operative	114163644720000	1,200,088	88
Kobodo Police post	co-operative	11016156000100	1,525	
Kaduet Chiefs Office	Equity	98028542465300	11,000	
TOTAL			2,280,765	67,300
Climate change			-	
Ndhwa Environmental CDF Project	KCB	123392435400	36,217	6,046
TOTAL			36,217	6,046
Emergency			-	
Sasi Primary School	Equity	98028305998500	5,206	24,406
Andiwo Priamary School	Equity	98028228616200	422,661	1,624
CIPU	co-operative	110104839800100	1,500,000	
Ondati Primary School	co-operative	01141048071500	26,673	
Arembe Primary School	co-operative	01100482380001	3,446	546
Nyangiendo Primary School	Equity	98027762339300	38,040	

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Pala Primary School	co-operative	0110481450001	838,744	
Langi Mixed secondary School	KCB	123456891200	457,039	7,039
TOTAL			3,291,809	33,615
Sports			-	
Ndhiwa Constituency Sports and Culture			9,530	9,530
TOTAL			9,530	9,530
DIGITAL HUBS (ASSET/PROJECT)			-	
Pala ICT HUB	co-operative	110118375900100	15,950	15975
Ndhiwa ICT Hub	co-operative	110170859000100	400,000	
Kobodo ICT Hub	co-operative	110115635200100	489	
Ratanga ICT Hub	co-operative	01139292940101	300,000	
TOTAL			716,439	15,975
GRANT TOTAL			68,172,015	9,756,189

*National Government Constituencies Development Fund (NGCDF) Ndhwa Constituency
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Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
NDHIWA/NG-CDF/OAG/2023/24-01	<p>Inaccuracies in the Financial Statements and non-compliance with the prescribed financial reporting framework The table of contents does not refer to the correct page numbers in the financial statements.</p> <p>i. The chairman's report indicates that the fund received Kshs.130,000,000 against a total allocation of Kshs.214,314,224 however the summary statement of appropriation indicates receipts of Kshs235,882,806 against an approved budget of</p>	The management has since amended the financial statements	Resolution Ongoing	30 th September 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>320,197,030 resulting in unsupported variance of Kshs.105,882,806.</p> <p>ii. The opening balances do not agree with the audited certified prior year audited financial statement amounts.</p> <p>iii. The budget presentation instructions on presentation of budget execution by sectors and projects should be removed.</p> <p>iv. Note 14 to the financial statements on gratuity has not included an amount of Kshs.80,448 paid to staff a staff member</p>			

**National Government Constituencies Development Fund (NGCDF) Ndhwa Constituency
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>who left the fund during the year.</p> <p>v. The summary statement of appropriation reports Kshs.235,877,806 on receipts which differs with the statement of receipts and payments amount of Kshs.197,837,745 resulting in unreconciled variance of Kshs.38,040,061.</p> <p>vi. Reported in the statement of receipts and payments is an amount of Kshs.91,955,721 other grants and transfers. Included in the amount is</p>			

**ational Government Constituencies Development Fund (NGCDF) NdhwaConstituency
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Bursary to secondary schools Kshs.34,856,700 which differs with ledger schedules of Kshs.34,854,700 resulting in unreconciled variance of Kshs.2,000.</p> <p>vii. The financial statement preparation instructions under the statement of appropriation should be removed.</p>			
NDHIWA/NG-CDF/OAG/2023/24-01	<p>Unsupported Compensation of Employees' Expenditure: The statement of receipts and payments, as disclosed in Note 4 of the financial</p>	<p>Management has amended the supporting schedules and the reconciled the variances.</p>	Resolution Ongoing	30 th September 2025

**National Government Constituencies Development Fund (NGCDF) Ndhwa Constituency
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>statements, reflects an amount of Kshs.5,530,645 for employee compensation which differs from the provided payroll amount of Kshs.3,970,320, resulting in an unreconciled variance of Kshs.695,239. Additionally, leave allowances of Kshs.14,000 were not processed through the payroll, contrary to Regulation 121(3) of the Public Finance Management (National Government) Regulations, 2015, which requires the accounting officer to certify payroll correctness at least once a month.</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
NDHIWA/NG-CDF/OAG/2023/24-01	Unsupported emergency expenditure	We wish to confirm that all the emergency funding was diligently considered by the committee as evidenced in their minutes. The requests for consideration for emergency funding brought before the committee met the threshold as stipulated by the law and in the opinion of the committee they deserved the funding. We have availed the required documents to the auditor.	Resolution Ongoing	30 th September 2025
NDHIWA/NG-CDF/OAG/2023/24-01	Unreconciled fixed asset register Annex 4 to the financial statements on	We have amended the fixed asset register for financial year 2022/2023 but the	Resolution Ongoing	30 th September 2025

**National Government Constituencies Development Fund (NGCDF) Ndhwa 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>summary of fixed assets register reflects total balance brought forward of Kshs.43,100,926, which differs with the audited balance of Kshs.40,649,309, resulting in a variance of Kshs.2,451,617 which is not reconciled.</p> <p>Further, the Annex indicates a closing asset balance of Kshs. 56,451,184, which differs with the fixed asset register balance of Kshs.55,047,445, resulting to unreconciled variance of Kshs.1,403,739.</p> <p>In addition, the fixed asset register did not capture relevant details to the land size, land values, key assets information including,</p>	<p>variance in 2023/2024 financial year 2023/2024 is due to emergency funding towards construction of pit latrine which belongs to the office.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>accumulated depreciation, net book values and asset's locations were not included in the asset register. Management did not provide title deeds for the parcels of land owned by the fund and log books for vehicles. It was therefore not possible to confirm the ownership status and security of the fund's land.</p>			



Enock Ombui Nyasende
Fund Account Manager.