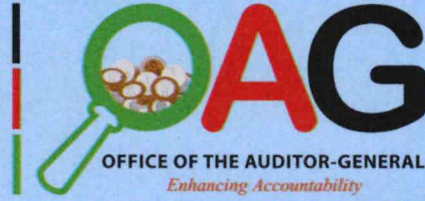



REPUBLIC OF KENYA



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REPORT	DATE: 13 NOV 2025	DAY: Tues
TABLED BY:	Hon Eric Karemba MP	
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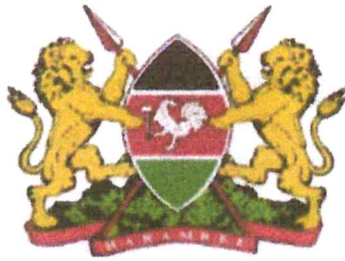
THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND
AWENDO CONSTITUENCY**

FOR THE YEAR ENDED

30 JUNE, 2025



Revised 30th June 2025



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

AWENDO CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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

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*National Government Constituencies Development Fund (NGCDF)
Awendo Constituency
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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management 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
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year
OSHA	Occupational Safety and Health Act
ECL	Expected Credit Loss
ICT	Information and Communication Technology

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the Fund's financial resources.

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

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- 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 Awendo 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	Janes Awiti Majengo
2.	National Sub-County Accountant	Nicholas O. Onyango
3.	Chairman NGCDFC	Jared Osawa
4.	Member NGCDFC	Alex Ogwari
5.	Member NG CDFC	Zippy Aoko Ayieko

(c) Fiduciary Oversight Arrangements

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

Awendo NG-CDFC Building
Off Rongo–Migori road DCC's Compound
P.O Box 450-40405SARE AWENDO

(e) NGCDF Awendo Constituency Contacts

P.O. Box 450-40405,
Awendo NG-CDF Office
Rongo Awendo Road
Telephone: (254) 0710444849

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

E-mail: cdAwendo@ngcdf.go.ke
Website: [Websitehttp://www.ngcdf.go.ke](http://www.ngcdf.go.ke)

(f) NGCDF Awendo Constituency Bankers

1. Awendo NG-CDF-Operational account
Equity Bank Awendo Branch
Sare Awendo
P.O.Box450-40405
Awendo
2. Awendo NG-CDF Deposit Account
Equity Bank of Kenya
P.O. Box 450-40405
Sare Awendo
3. Project management committee Accounts
Equity Bank Awendo Branch
P.O Box 450-40405
Sare Awendo

(g) Independent Auditor





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

(h) Principal Legal Adviser

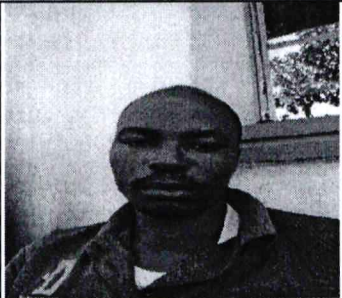
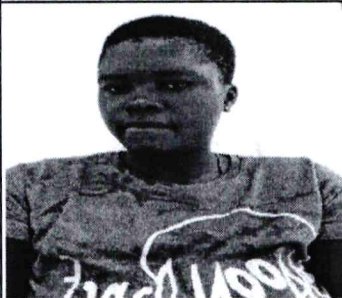


The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

National Government Constituencies Development Fund (NGCDF)
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3. NGCDF Committee

Name	Details
 Hon. Jared Osawah Chairman	<p>He was born on 1stFebruary 1979. He has a qualification of O-level. His experience and understanding of the constituency cuts across all sectors having been an elected Honorable member of the County Assembly of Migori for 5 years.</p> <p>He joined Awendo constituency in November 2022 as the chairperson of NG-CDFC Awendo.</p>
 Alex Ogwari Okello Secretary	<p>He was born on 1st January 1990. He has a qualification of KCSE and post Secondary education. He has worked as an untrained teacher for more than 3 years which he left and ventured into farming. He is an experienced farmer having ventured into sugarcane and Tobacco farmer for over 8 years. He joined Awendo constituency in November 2022 as the secretary and male youth representative of the NG-CDFC Awendo and has been serving as the Committee secretary ever since, owing to his organizing and communication skills.</p>
 Mourine Awuor Member	<p>She was Born on 13thSeptember 1969 She is a retired high school teacher and holds a degree in Bachelor of science in education. She has expertise in Non Governmental Organizations having worked as a community nurse with defunct Afia II Nyanza for five years. She joined Awendo constituency in November 2022 as the female adult representative of the NG-CDFC Awendo.</p>
 Zippy Ayieko Member	<p>She was born on 5thMarch 1981. She is having a qualification of O-level. She is a farmer and community mobilizes with experience in Maize and Groundnuts farming. She brings a wealth of experience in conflict resolution as she also serves SDA Awendo Church as a women leader specializing in family matters. She joined Awendo constituency in November 2022 as the co-opted member of the NG-CDFC Awendo.</p>

**National Government Constituencies Development Fund (NGCDF)
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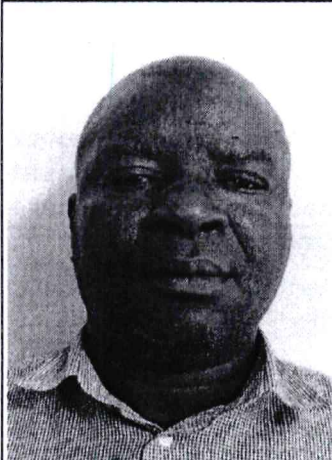
	<p>He was born on 17th October 1993. He has a qualification of KCSE and Holder of Degree in Social Sciences. He is an entrepreneur with interest in science and laboratory supplies to hospitals and schools. This he has been doing since the year the year 2021 to date. He joined Awendo constituency in November 2022 as the representative for people living with disabilities member of the NG-CDFC Awendo.</p>
<p>Augustine Wasonga Member</p>	<p>She was born on 3rd March 1999 and holds a diploma in secretarial Studies. She has been working as a secretary in various self-help groups within Awendo Constituency for over 5 years. She joined Awendo constituency in November 2022 as the female youth representative member of the NG-CDFC Awendo.</p>
	<p>He was Born on 28th October 1967 and holds an O-level certificate. He is an astute disciplinarian well known for maintaining order in the committee by whipping members in various occasions. He has served as a village elder for over 7 years and is still tasked with bringing order whenever called upon in his village. He joined Awendo constituency in November 2022 as the co-opted member of the NG-CDFC Awendo.</p>
	<p>He is an adult male representative born on 1st January 1970. He has a qualification of O-level. He once served as youth leader for over 8 years in his youthful days during the advent of multi-party democracy. He is currently serving as a farmers' representative in the Sony Sugar Nucleus area owing to his versed leadership credentials. He joined Awendo constituency in November 2022.</p>
	
<p>Jacob Jenga Member</p>	

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



Mercy Wamalwa
 Member

She was born on 10th January 1982 and is the Deputy County commissioner.
 He represents the interest of the National Government in the committee.
 She holds a degree in disaster management and international relations.
 She has outstanding leadership qualities and a wealth of experience having first served as an Assistant County Commissioner of over 7years before being promoted to DCC.
 She joined Awendo NG-CDFC in June 2022 by virtue of her office which has an automatic slot in the committee.



Janes Awiti Majengo
 Member

He was born on 25th July 1978 and is Fund Account manager for Awendo Constituency.
 He is a member of the NG-CDF committee as an ex-officio
 He holds bachelor's degree in Commerce, CPA K, and Master's degree in Business Administration. Currently pursuing PhD In project Management
 He has a wealth of experience on NGCDF Matters having been a Fund Account Manager for over 13 years.
 He has served in various constituencies and has been acting in a number of them including Ndhiwa, Sirisia and Currently acting in Suna – West.
 He possesses a good interpersonal and communication skills which has enabled him build a good rapport with committees he has served in.

4. NG-CDFC Chairman's Report



Hon. Jared Osawah
Chairman Awendo NGCDF Committee

Being the chair of the body laying policies and overseeing the expenditure of the funds received by the constituency from the board, I am pleased to present to you the annual report and financial statement for the year ended 30th June 2025. The financial statements set out below were prepared on accrual basis of accounting regulated by the international public sector accounting standards.

Awendo NG-CDF aspires to be the best constituency in utilization of NGCDF funds in meeting the objectives of the fund that eventually leads to development in the lowest level of the nation. This is achieved by the constituency through satisfying the community needs and promoting good governance in management of the fund. The establishment of the fund was centered on channeling funds to grass root communities by enabling them to implement the projects identified through public participation.

We have had notable success in implementation of projects especially those that transform lives of our community in the constituency through areas such as Education, security, climate change mitigation and bursary awards to needy students within Awendo constituency.

In the current financial year, Awendo NG-CDF had a total budget allocation of ksh. 170,469,857 presented to the Board. In general, the NG-CDF received a total of ksh. 173,892,253 where ksh. 155,000,000 relates to the just ended financial 2024-2025 whereas the remaining ksh. 18,892,253 relates to the previous financial year. Compared to the previous financial year, Awendo NG-CDF Received 92% of funds from the board an increase of 2%.

National Government Constituencies Development Fund (NGCDF)
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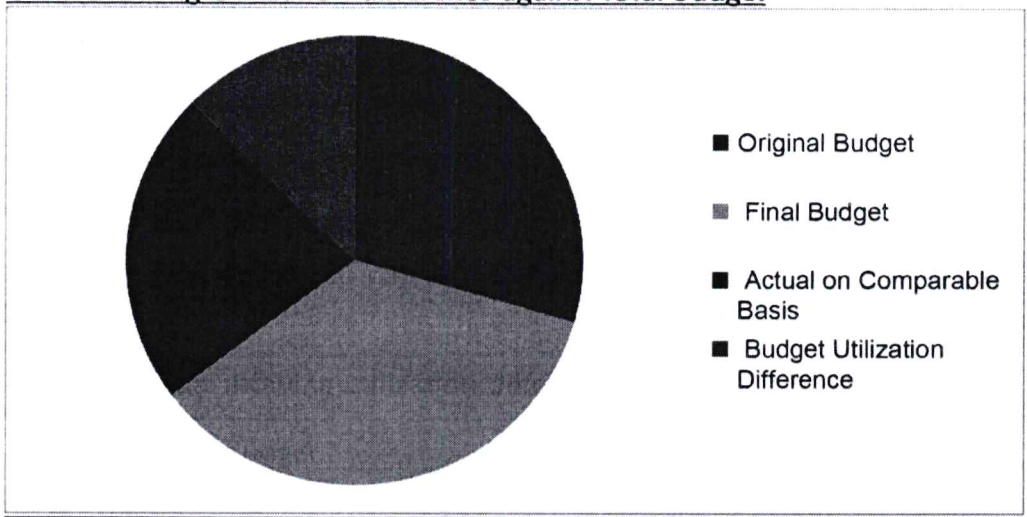
Despite the delay in disbursement of funds, we have been able to implement and complete more than 89% of projects. A number of new schools (both primary and secondary) were established by purchasing land and initiation of classroom construction. We were also able to expand infrastructure, mainly classrooms, in the existing schools. The fund has been able to acquire school buses to three secondary schools. These are the first buses to be purchased by the funds in Awendo constituency since inception. Through the fund, Awendo NG-CDF has ensured establishment of new security offices such as Awendo police station. There has been improvement in the environmental activities that has enhanced climate change mitigation through afforestation.

Despite the successes achieved, there were challenges encountered along the way. This includes delays in disbursement of funds from the CDF Board, low capacity to implement projects by the PMCs hence there is need for training and inadequate allocation by the NG-CDF Board which makes it impossible to implement the number of projects proposed by the community. It also leads to little allocation to projects hence unable to complete all the budgeted projects in one financial year.

a. Pie chart showing utilization difference against total budget.

Original Budget	170,469,857
Final Budget	204,174,109
Actual on Comparable Basis	131,147,262
Budget Utilization Difference	73,026,848

Chart showing Utilization difference against total budget

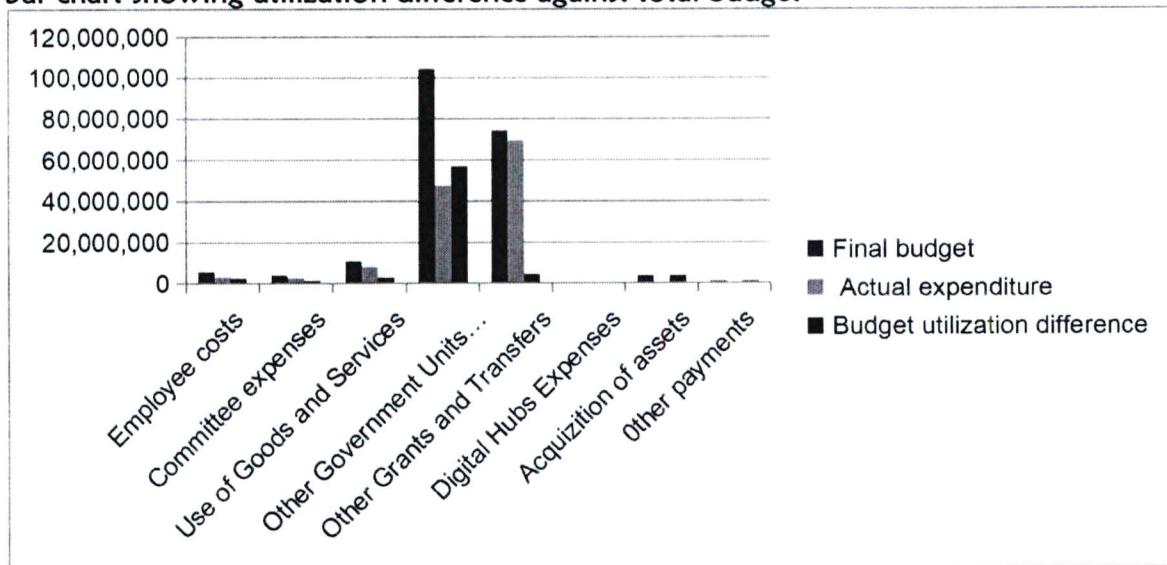


**National Government Constituencies Development Fund (NGCDF)
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b. Bar chart showing utilization difference against total budget.

Expenses	Final budget	Actual expenditure	Budget utilization difference
Employee costs	5,755,815	3,266,753	2,489,062
Committee expenses	4,075,563	2,675,400	1,400,163
Use of Goods and Services	10,934,323	8,876,617	2,751,706
Other Government Units Certified Works	104,308,972	47,435,707	56,873,264
Other Grants and Transfers	74,290,604	68,892,785	4,703,820
Digital Hubs Expenses	-	-	-
Acquisition of assets	3,777,124	-	3,777,124
Other payments	1,031,708	-	1,031,708
Fund pending approvals	204,174,109	131,147,262	2,489,062

Bar chart showing utilization difference against total budget



From the above analysis the performance of Awendo NG-CDF has been commendable given the circumstances and this was as a result of team work among the NG-CDFC and other stakeholders.

The construction of additional classrooms reduced the challenges that the various schools were facing more so the Junior Secondary schools

Bursaries issued to other 12,459 students across the constituency enabled the needy students to learn without interruptions

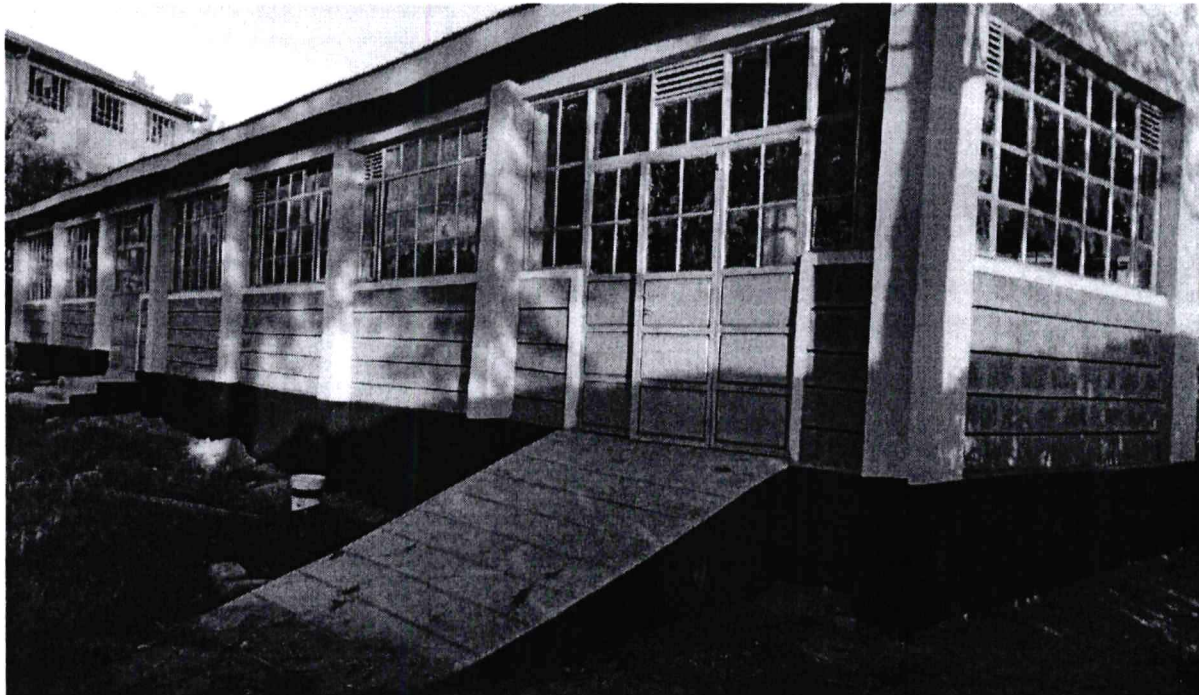
Rural Electrification project enabled connectivity of electricity to large number of homes thus making their economic activities effective and efficient

KEY ACHIEVEMENTS

The following are some of the key projects that have been undertaken.



Project 1: Bonde Primary school: Construction of 2 No classrooms



*National Government Constituencies Development Fund (NGCDF)
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Project 2: Dining Hall at Komolorume Mixed Secondary School



Project 3: SanglaKagak Primary School



Project 4: St. Peter's Kodeny Mixed Secondary School

Emerging issues

The following are some of the emerging issues that are experienced as a result of the current economy.

1. Restructuring of the Education Funding

The move by the government to restructure the education funding for the tertiary institutions through changing of the HELB funding structure has brought a lot of pressure to the NGCDF Bursary Funds as many students are now seeking for scholarships from the constituency to enable them continue with their studies

2. Junior Secondary School

The introduction of the Junior Secondary School through the CBC Education system has brought a lot of pressure to the existing facilities in various primary schools. There is need for construction and equipping of new classrooms and laboratories to accommodate the students.

3. Inflation Rates

With the current economic position where the rate of exchange of Kenyan shillings to dollar continues to rise, there has been an increase in the cost of construction materials. Hence those projects that were submitted to the board before inflation may not be completed with the original budgeted cost necessitating need for variations and additional funding.

Challenges and solutions

- Many projects delayed due to late disbursement of public funds. We hope that this will improve to enable us do the projects in time. We have however been able to utilize the funds adequately as they are disbursed by the Board
- There is also a challenge in the education funds set for bursary. The number of needy students within Awendo constituency is too high compared to the available funds for the same. We wish to increase the amount allocated to bursary funds in the coming financial years.
- Getting Acknowledgement Receipts from the members of the Public when they are issued with bursary has been a challenge. We have been able to disburse combined cheque to those schools that are closer or where students are many in one school and this has enabled us get a few Bursary Acknowledgement Receipts and hence meet the requirements set for the same. We have also been doing civic education and awareness of the need for the bursary beneficiaries to bring back bursary

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acknowledgement receipts from the institutions once they have collected their cheques and taken them to schools.

Otherwise the impact of the NG-CDF kitty is felt in the constituency and we hope and pray that the fund lives longer and longer in order to impact positively more and more lives in Kenya.

Way forward

As we appreciate the continued support from the National Government in making slight additions to the kitty, we however regrettably wish to say that it`s not enough to assist the constituency make the rapid anticipated challenge of providing proper infrastructure for the education sector and security organs. The National Government should seriously consider the re-introduction of the poverty index scheme for the distribution of the national cake.

- It`s common knowledge that there is certain pocket of regions in this country that have a high poverty index like Awendo and they have to be jump started economically to catch up with region that have huge strides in matters development.
- We remain committed as a committee to ensure that the fund makes the expected impact in the constituency in terms of enabling needy and bright students attend and complete their formal education in a convenient environment.
- We are also focused to ensure our constituency achieve the lowest regional and national crime indices



.....

Jared Osawah
Chairman NGCDF Committee

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

Introduction

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

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

1. To improve on security issues within the constituency and facilitate access to electricity to villages within the constituency.
2. To improve infrastructure in learning institutions and facilitate uninterrupted learning to needy students within the constituency through issuance of bursaries.
3. To provide aid in case of emergencies
4. To curb soil erosion and promote planting of environment friendly trees to improve forest cover within the constituency.

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary’s	In FY 2024/2025-Awendo NG-CDF purchased school bus for 1 secondary schools. Sony Mixed Secondary School We build 30 classrooms in primary schools(8 Classrooms on a one

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			beneficiaries at all levels	storey building at Anindo Primary School, 8 Classrooms on a one storey building at St. Cecilia Olare Primary School, 1 No. classroom each in Alara Dago, Kwoyo Kodalo, and 2 No. Classroom at Nyangaya Primary School, and 5 No. Classroom at Agongo Primary School -approximately 8,000 students benefited in secondary schools and 10,000 in tertiary institutions.
Security	To have modern police station and post at the constituency	Access quality police services and reduce crime rate	Number of crimes reported	Awendo NGCDF Constructed 6 No. doors pit-latrine at Awendo Police Station office,
Environment	Have clean and healthy environment	Access to good sanitation facilities	No of sanitary facilities constructed	Awendo NG-CDF office did afforestation in the selected Public institutions such as Uradi, Dago Kamresi, Rabondo, Saria, and Komolorume Primary School under climate change mitigation activities

National Government Constituencies Development Fund (NGCDF)

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Emergency	To cater for unforeseen occurrences in the constituency	Preparedness and ready for any unforeseen events and occurrences	No of unbudgeted projects in the constituency	Awendo NG CDF catered for unforeseen events in the education and security sectors the office constructed 6 door pit latrines in 4 primary schools. <ol style="list-style-type: none">1. St. Cecilia Primary School2. Oboke Secondary School3. Siany Primary School
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6. Governance Statement

Introduction

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

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

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

Further the NG-CDF regulations require that one to serve as member of the NGCDF committee he or she must be;

- a) citizen of Kenya
- b) ordinarily resident voter of the constituency
- c) able to read and write and communicate in English and Kiswahili
- d) meet the chapter six of the constitution
- e) Available to participate in the activities of the constituency
- f) For youth nominee he or she must have attained age of 18 years but below age of 35yrs and
- g) For persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

Appointment of National Government Constituency Development Fund Committee

- (1) There is established a National Government Constituency Development Fund Committee for every constituency.
- (2) Each 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 subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.
- (4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.
- (5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.
- (6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date

National Government Constituencies Development Fund (NGCDF)
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of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.

(7) The quorum of the Constituency Committee shall be one half of the total membership.

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

(9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

(10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

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

Process of Formation of the NGCDF Committee

To facilitate this, the selection panel invited interested and qualified members of the public for appointment to the NG-CDF committee. The panel invited the public through advertisement publicized in churches, public offices notice boards at the chiefs and assistant Chiefs offices and other public areas in the constituency.

The selection panel developed a short listing criterion which enabled identification of the nominees for interviews. Two additional nominees were proposed by Awendo Constituency Office as per section 43 of the NG-CDF Act, 2015.

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NO	NAME	CATEGORY	WARD
1.	Mourine Awuor	Female (Adult)	North Sakwa
2.	Jared Osawah	Male (Adult)	South Sakwa
3.	Alex Ogwari	Male Youth	West Sakwa
4.	Ivon Atieno	Female Youth	West Sakwa

Nominee of the Body representing Persons with Disability

NO	NAME	NOMINATING ORGANIZATION	NATURE OF PHYSICAL IMPAIRMENT	WARD
1.	Augustine Wasonga	Otal Disable Youth Group	Ambulatory	Central Sakwa

Co-opted member

NO	NAME	CATEGORY	OCCUPATION	WARD
1.	Jacob Jenga	Male	business	North Sakwa

Nominee of the Constituency Office

NO	NAME	CATEGORY	OCCUPATION	WARD
1.	Okoth Ohawa	Male	farmer	South Sakwa
2.	Zippy Ayieko	Female	Business	Central Sakwa

The list of the selected and recommended members was forwarded to the NG-CDF Board is as below.

Name	Category	Statutory Provision Under Ng-Cdf
Jared Osawah	Male Adult Representative	Appointment, Pursuant To Sect. 43(2)(B)
Okoth Ohawa	Male Adult Representative	Appointment, Pursuant To Sect. 43(2)(B)
Ivon Atieno	Female Youth Representative	Appointment, Pursuant To Sect. 43(2)(C)
Mourine Awuor	Female Adult Representative	Appointment, Pursuant To Sect. 43(2)(C)
Augustine Wasonga	Representative Of Persons Living With Disabilities	Appointment, Pursuant To Sect. 43(2)(D)

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Alex Ogwari	Male Youth Representative	Appointment, Pursuant To Sect. 43(2)(E)
Zippy Ayieko	Female Adult Representative	Appointment, Pursuant To Sect. 43(2)(E)

The above committee was gazetted on 21stMay 2025 by the Chief Executive Officer of the Board via Gazette Notice Vol. CXXVII-No. 98

The members took over the office on the first meeting on 11th June 2025 and went through the process electing the chairperson and the secretary of the committee. The following members were elected.

1. Chairperson -Mr. Jared Osawah ID No. 21624059
2. Secretary -Mr. Alex Ogwari ID No. 25531225

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

- i. Bursary Sub Committee
- ii. Monitoring and evaluation Sub Committee

The following were appointed to the different committee

- a. Bursary committee
 1. Augustine Wasonga - Chair
 2. Zippy Ayieko -Secretary
 3. Mourine Awuor -Member
- b. Monitoring and evaluation Sub Committee
 1. Jacob Jenga - Member
 2. Alex Ogwari - chair
 3. Ivone Atieno - Member

The chairperson and the secretary are members of all the committees. The DCC is the member of the complaints committee, while representative from the ministry of education office is also co-opted to be in the Bursary committee.

The NG-CDF 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 Act. The outgoing committee handed over the office on 31st May and the incoming committee became active immediately for a period of two years till 31st March 2027 as per the constituency guidelines.

Roles and functions of NG-CDFC

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

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

Removal of NG-CDFC Members

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

- (i) lack of integrity;
- (ii) gross misconduct;
- (iii) embezzlement of public funds;
- (iv) bringing the committee into disrepute through unbecoming personal public conduct;
- (v) promoting unethical practices
- (vi) causing disharmony within the committee;
- (vii) Physical or mental infirmity.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member ought to be removed shall be given a fair hearing before the resolution is made.

In Awendo the NG-CDFC has found four (4) members to have contravened the laid down regulations and law to warrant removal. The due process is ongoing and the Board is yet to give its verdict.

Handing over

The handing over of office by the outgoing NG-CDF Committee to the incoming committee was carried out smoothly on 31st May 2025.

Training of NG-CDFC Members

In the financial year 2024/2025 the NGCDF Board organized training of NGCDFC members. During the training, critical areas were handled. This enabled the committee to acquire knowledge and skills to ensure effective and efficient management of NG-CDF Awendo. Trained issues were as stated below:

1. Strategic Planning & Performance Contracting
2. Rationale for Strategic Planning & PC at NG-CDF
3. Complaints handling mechanism
4. Conduct of meetings and minute writing
5. Minutes filing

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6. Effective Communication and ICT Solutions
7. Brand Management
8. Project Cycle Management in NG-CDF operations
9. Technical aspects of Project Planning and Management
10. Architectural plan
11. Bill of Quantities description, interpretation and utilization in Project
12. Technical aspects of Project Planning and Management
13. Monitoring and Evaluation of NG-CDF Projects
14. Taxation in NG-CDF operations
15. Public Finance Management in NG-CDF Operations
16. Role of the committee in financial management.

Number of Meetings Held

According to the NG-CDF Act 2015, Section 43(1), the NGCDF Committee is required to hold a maximum of 24 meetings in a year including any subcommittee meetings. Awendo Constituency Held a total of 12 meetings in the financial year 2024-2025 and the attendance was as follows.

NO	NG-CDFC COMMITTEE MEMBERS	23rd July 2024	8th August 2024	14th Nov 2024	2nd Jan 2024	17th Dec 2024	30th Jan 2025	4th Feb 2025	16th Feb 2025	18th Feb 2025	28th Feb 2025	8th April 2025	11th June 2025
1	Jared Osawah-Chairperson	√	√	√	√	√	√	√	√	√	√	√	√
2	Alex Ogwari-Secretary	√	√	√	√	√	√	√	√	√	√	√	√
3	Ivon Atieno-Member	√	√	√	√	√	√	√	√	√	√	√	√
4	Augustine Wasonga-PWD	√	√	√	√	√	√	√	√	√	√	√	√
5	Mourine Awuor-Member	√	√	√	√	√	√	√	√	√	√	√	√
6	Okoth Ohawa-member	√	√	√	√	√	√	√	√	√	√	√	√
7	Jacob Jenga-member	√	√	√	√	√	√	√	√	√	√	√	√
8	Zippy Ayieko-Member	√	√	√	√	√	√	√	√	√	√	√	√
9	Mercy Wamalwa-DCC	√	√	√	√	√	√	√	√	√	√	√	√

Remuneration Rates

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance Ksh. 7,000 per meeting while all other members Ksh.5, 000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

In this financial year the NGCDFC members adhered to the Cabinet Secretary's circular on members sitting and field allowances

Disclose the policy on conflict of interest

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

Succession plan

Vacancies arising because 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.

Ethics & Conduct

Members of NGCDFC are required to observe the following ethical issues

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

During the financial year 2024/2025, most members of NGCDFC Awendo adhered to the above ethical issues

Members Remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to an allowance Ksh. 7,000 per meeting and all other members an allowance of Ksh. 5,000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

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

Disclose policy on conflict of interest

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

Risk management

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service. Some of the risk mitigation strategies that NGCDFC Awendo has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance,

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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

The National Government Constituency Development Fund has been instrumental in Kenya’s development. As it has allocated billions of shillings to various constituencies since its inception. Here’s an overview of Awendo NG-CDF operational and financial performance over the past five years.

Financial Year	Amount allocated	AMOUNT DISBURSED	EXPENDITURE
2020/2021	127367724	120,588,879	116,049,758
2021/2022	182,177,758	137,088,879	192,894,883
2022/2023	87,000,000	97,000,000	86,394,883
2023/2024	181,215,033	201,215,033	179,774,646
2024/2025	170,469,857	155,000,000	152,513,526

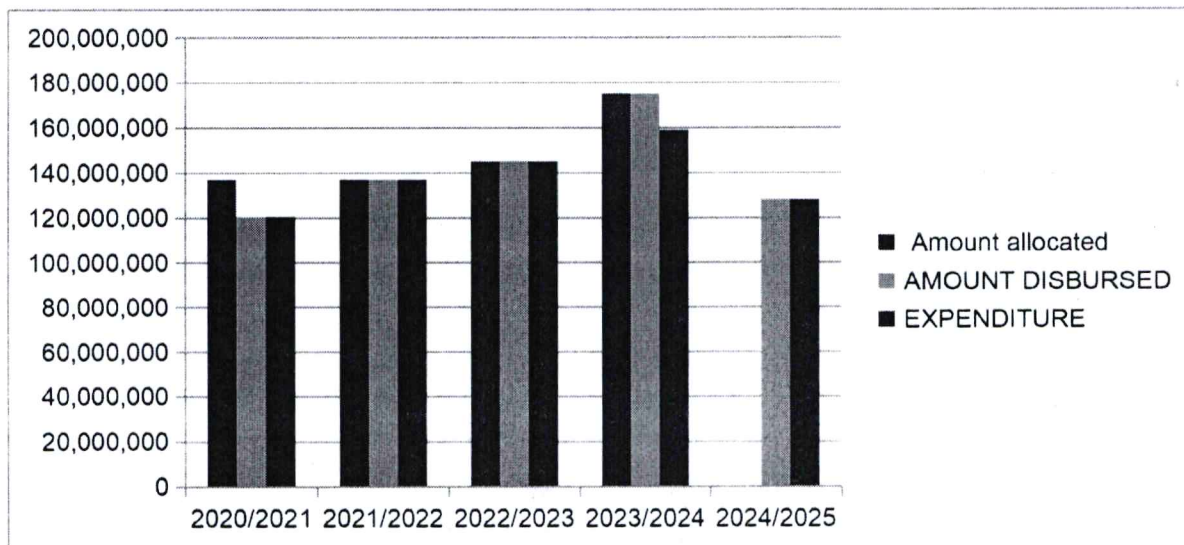


Figure 1. Awendo NG-CDF Financial Performance

Operational Performance:

Awendo NG-CDF has implemented various projects across the constituency, focusing on education, security, and infrastructure development.

The fund has been instrumental in

- a. Education: Funding schools, classrooms and bursaries

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- b. Security: Constructing National Government Administration offices, chief's/assistant chief's offices and police offices.
- c. Infrastructure Development: Supporting various infrastructural projects.
- d. Climate Change Mitigation: Enhancing conservation and restoration of forests in the constituency.

Key projects implemented or On-going.

1. Awendo police station

Background information of Awendo police station

Awendo police station has been working as an AP camp since its initiation till 2024 December when it was upgraded to a Police station.

Location

This project is situated at Awendo, in Kombok South Sub-location, Central Sakwa Ward.

Activities done

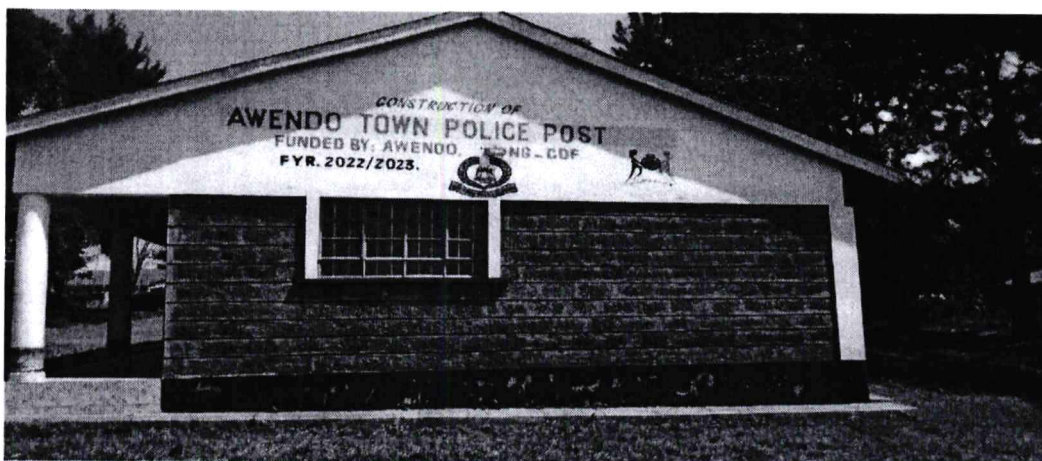
- i. Construction to completion of Awendo police station

Summary of funding for the Administration Block Project:

Financial Year	Amount Disbursed	Contract (Kshs)	Sum	Project Start Date	Project Status
2022/2023	5,000,000	5,000,000		October 2023	Complete and handed over

Anticipated Project Impact

- 1. Increased security of AwendoCentral Sakwaward within constituency
- 2. Improved economic Performance of within locality of the project



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2. St. Peter's Kodeny Secondary school

Background information of St Peter's kodeny Secondary school

St. Peter's Kodeny Secondary school is an old school situated in West Sakwa ward. it a school with a rapid growing population. It has a small piece of land thus to save on space, Awendo NG-CDF built a storey building Laboratory.

Activities done

- i. Construction to completion of one storey building Laboratory.

Summary of funding for the Administration Block Project:

Financial Year	Amount Disbursed	Contract (Kshs)	Sum	Project Start Date	Project Status
2022/2023	15,000,000	15,000,000		November 2023	Complete and handed over

Anticipated Project Impact

- 1. the project has led to improved learning environment to learners.



Compliance with statutory requirements

Awendo NG-CDF is an entity that is fully guided by the constitution of Kenya 2010, NG0CDF Act 2015, PFM Act 2012, PPADA2015 and many other relevant laws and has been in full compliance of the same.

Awendo NG-CDF has been able to meet its obligations for instance payment of taxes like VAT withholding tax, Pay as you Earn tax among others and the constituency is committed to operate within the law even in the future.

Major Risks facing the Fund

Despite its successes, NG-CDF faces challenges such as:

1. Delayed Disbursement of funds- NG-CDF has faced challenges with delayed disbursement of funds from National Treasury, which affects project implementation and service delivery
2. Inadequate Budget Allocation- The funds allocation is based on the percentage of the national revenue, which may not be sufficient to meet the development needs of constituencies.
3. Fiscal pressure- The country's fiscal pressure such as debt repayment can impact availability of funds for NG-CDF

Institutional Challenges- NG-CDF faces institutional challenges that hinder effective utilization of funds, including inadequate monitoring and evaluation.

Fund's Review on Economy

NG-CDF has been a crucial factor in Kenya's economic development, particularly at the grassroots level. Here's a review of its economic impact:

- Funding Allocation- NG-CDF allocates funds directly to constituencies, supporting local development projects in education, infrastructure, and other essential services.
- Development projects: The fund has implemented various projects including construction of schools improving living standards and access to basic services.
- Economic Growth: By investing in local projects, NG-CDF contributes to economic growth, job creation, and poverty reduction in constituencies.

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Future Development of the Fund


NG-CDF in Kenya is expected to continue focusing on key areas like education, infrastructure, and economic empowerment with a growing emphasis on digital literacy and sustainable development.

The fund will expand its reach through initiatives like constituency innovation hubs and digital hubs at the ward level to enhance access to online opportunities and improve efficiency through automation.

NG-CDF is involved in tree planting projects highlighting a growing focus on environmental sustainability.

Projects like police offices, provision of bursaries, construction of educational infrastructure, demonstrate a commitment to community development, improve security, support students' education, and improve public service.

It also partners with National Health Insurance Fund to provide health insurance to vulnerable households contributing to government's universal health coverage goals.

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Janes Awiti Majengo
Fund Account Manager

**FUND ACCOUNT MANAGER
AWENDO NG - CDF
P.O.Box 450 - 40405 AWENDO**

8. Environmental and Sustainability Reporting

Awendo NGCDF is committed to climate change mitigation and environmental conservation as envisaged in its service charter.

In this regard, the constituency through the NG-CDFC allocated sufficient funds towards planting indigenous trees in most public Institutions as a response to sustainable environmental conservation

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Awendo 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 a forestation, reforestation, grass roots sensitization, and tree seedling production.

2. Environmental performance

Environmental matters relate 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. Awendo NG-CDF in its 2024-2025 planted 9000 seedlings in selected areas within the constituency.

Employee welfare

We invest in providing the best working environment for our employees. The constituency's recruitment is guided by Employment Act, NGCDF Act, and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one-third gender rule and special groups. We also Recognize and appreciate our employees for exemplary performance. The reward and sanctions system are based on performance appraisal. The constituency promotes a healthy lifestyle and provides all employees with health insurance coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. Awendo 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.

- a. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a

better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

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

3. Marketplace practices-

Awendo Constituency is committed to fair and ethical market practices.

Procurement of goods and services is done through a transparent and competitive bidding process which 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-

The Constituency endeavours 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

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

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

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

Public Awareness

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

Awendo 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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Janes Awiti Majengo
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-Awendo 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 maintain 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-Awendo 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-Awendo 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.

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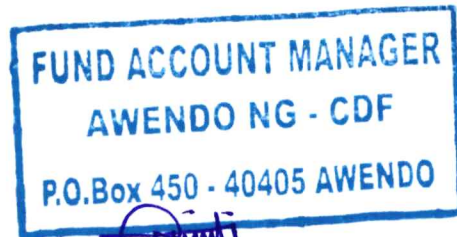
The Accounting Officer in charge of the NGCDF Awendo Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the 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-Awendo Constituency financial statements were approved and signed by the Accounting Officer on 30th June 2025.



.....
Name: Jared Osawa
Chairman – NGCDF Committee



.....
Name: Janes Awiti Majengo
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Awendo Constituency set out on pages 1 to 55, which comprise of the statement of financial position as at 30 June, 2025 and the statement of performance, statement of net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1.0. Other Grants and Transfers Actual Expenditure

The statement of financial performance reflects other grants and transfers actual expenditure amount of Kshs.69,586,785 as disclosed in Note 11 to the financial statements. The following unsatisfactory matters were noted during audit of the expenditure:

1.1. Unconfirmed Bursaries to Secondary Schools and Tertiary Institutions

The amount of Kshs.69,586,785 includes bursary-secondary schools amount of Kshs.40,619,003. However, examination of a sample of payment vouchers amounting to Kshs.4,619,500 relating to bursaries transferred to seven (7) secondary schools revealed that although the acknowledgement letters and receipts from the seven (7) secondary schools were provided for audit, they were not supported with lists of beneficiary students.

In circumstances, the accuracy and completeness of the expenditure on bursaries could not be confirmed.

1.2. Unsupported Emergency Projects Actual Expenditure

The amount of Kshs.69,586,785 includes emergency projects actual expenditure of Kshs.8,198,895. Review of sampled payment vouchers revealed that a total of Kshs.4,454,000 was paid to Project Management Committees (PMCs) for emergency

projects. However, Management did not provide for audit the Inspection and Acceptance Committee reports confirming that the works on the emergency projects were done as per specifications.

Further, physical verification in the month of September, 2025 revealed that two gabions had been constructed on the pillars of a bridge and drainage dug on both sides of the bridge.

In addition, utilization of the emergency reserves amounting to Kshs.3,054,000 was reported to the Board after thirty (30) days of the occurrence of the funded emergency projects. This was contrary to section 20(2) of the National Government Constituencies Development Fund Regulations, 2016, which states that utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

In the circumstances, the accuracy, completeness and propriety of the reported emergency projects actual expenditure could not be confirmed.

2.0. Unsupported Project Management Committee Bank Account Balances

The statement of financial position reflects cash and bank equivalents balances of Kshs.57,556,991 which, as disclosed in Note 12 to the financial statements, includes a balance of Kshs.40,785,603 in respect of Project Management Committee (PMC) bank balances as detailed in Annex 2 to the financial statements. However, the supporting bank reconciliation statements, board of survey reports and certificates of bank balances were not provided for audit review.

Further, quarterly reports prepared and tabled before the Constituency Committee in accordance with Regulations 15(10)(b) of the National Government Constituencies Development Fund Regulations, 2016 were not provided for audit.

In addition, Annex 2 includes three (3) PMC projects with balances totalling Kshs.4,067,078 whose bank accounts are not indicated.

In the circumstances the accuracy and completeness of the PMC account balances amounting to Kshs.40,785,603 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Awendo Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1.0. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects total budgeted revenue of Kshs.195,880,697 and actual revenue on comparable basis of Kshs.180,410,840, resulting in an underfunding of Kshs.15,469,857, or 8% of the budget. Similarly, out of the actual revenue of Kshs.180,410,840, the Fund spent an amount of Kshs.131,147,262, resulting in underutilization of Kshs.38,672,034 or 21%.

Further, the statement reflects total budgeted receipts of Kshs.195,880,697 against approved final budget expenditure of Kshs.204,174,109, resulting in a budget deficit of Kshs.8,293,41, which indicates an unbalanced budget, contrary to the provisions of Regulation 33(c) and (e) of the Public Financial Management (National Government) Regulations, 2015. Management has not explained the source of funding of the extra planned expenditure.

In addition, the approved expenditure budget of Kshs.204,174,109 includes Kshs.59,769,355, being the budgetary allocations of twenty-nine (29) projects relating to primary schools, secondary schools, tertiary institution and innovation hub, which had not been implemented as at 30 June, 2025.

The underfunding, underutilization and non-implementation of projects affected the planned activities and may have impacted negatively on service delivery to the public.

2.0. Late Disbursement from NG-CDF Board

The statement of financial performance and as disclosed in Note 6 to the financial statements reflects transfers from the NGCDF Board amount of Kshs.170,469,857 which includes an amount of Kshs.72,000,000 received at the end of the months of May and June, 2025 as detailed below:

Date	AIE No.	Amount (Kshs)
30 May 2025	B329206	24,000,000
30 Jun 2025	B278767	24,000,000
30 Jun 2025	B327535	24,000,000
Total		72,000,000

Late disbursements from the Board effected the implementation of the planned activities and projects, which may have negatively impacted service delivery to the public.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements and Lawfulness and Effectiveness in Use of Public Resources, respectively. Review of the status during audit of the Fund in 2024/2025 revealed that the following matters remained unresolved:

S/No.	Audit Issue
1	Outstanding Reconciling Items of an Unpresented Cheques
2	Unsupported Project Management Committee Balances
3	Unsupported Installation of Transformer and Power Connection
4	Unsupported Purchase of School Bus
5	Budgetary Control and Performance
6	Late Disbursement from NG-CDF Board
7	Excess Recruitment of Staff
8	Poor Workmanship of Projects at Rabondo Primary School
9	Irregular Procurement of the Construction of a Storey Tuition Block at St. Cecilia Olare Primary School
10	Vetting Process and Award of Bursaries
11	Poor Workmanship in the Implementation of Emergency and Security Projects
12	Funding of Non-Emergency Related Projects
13	Summary of Fixed Asset Register

Other Information

The Management is responsible for the Other Information set out on page iii to xl which comprises Key Constituency Information and Management, NG-CDF Chairman's Report, Statement of Performance against Predetermined Objectives, Governance Statement, Environment and Sustainability Reporting and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0. Other Government Units Actual Expenditure

The statements of financial performance reflect other government units actual expenditure amount of Kshs.47,435,707 which, as disclosed in Note 13 to the financial statements, comprises primary schools actual expenditure amount of Kshs.42,301,067, secondary schools actual expenditure amount of Kshs.5,134,100 and Tertiary Institutions actual expenditure amount of Kshs.540. The following unsatisfactory matters were noted:

1.1. Completion of Construction of an 8-Storey Classrooms Block at St. Anne Dede Primary School

The primary schools expenditure includes an amount of Kshs.3,000,000 spent on construction of 8-storey classroom block at St. Anne Dede Primary School. The scope of work entailed construction of four (4) classrooms to completion on the first floor of a eight-storey building: installation of columns, walling, roofing, plastering, electrical works, shatters and painting as per the approved code list of 2024/2025 financial year. The contract for the works was awarded to a company at a contract sum Kshs.23,037,648 and for a contract period of 18 months from 28 May, 2024 to 28 December, 2025. Payments made on the contract so far amounted to Kshs.19,150,700. However, the professional opinion from the Procurement Officer was not provided for audit review, the payment certificates used in making payments did not indicate the itemized, measured works upon which the payments were based, and there was no signage to indicate the source of funding for the project. Management has indicated without providing evidence that the actual amount disbursed for the project was Kshs.14,000,000 and amount paid to the contractor was Kshs.13,450,000.

In the circumstances, the value for money realized from the disbursement of Kshs.19,150,700 to the School could not be confirmed.

1.2. Overpayment Beyond the Contract Sum - Construction of 8-Storey Classroom Block at St Cecilia Olare Comprehensive School

The primary schools expenditure includes an amount of Kshs.5,800,000 spent on construction of eight 8-storey classrooms block at St. Cecilia Olare Comprehensive School. However, review of records revealed that the Project Management Committee in a contract agreement dated 3 August, 2023, engaged the services of a contractor at contract sum of Kshs.17,856,310 to do the project. Analysis of bank statements revealed that a total of Kshs.19,100,000 was transferred to the School between 14 June, 2023 and 2 July, 2025 as tabulated below, resulting in an overpayment of Kshs.1,243,690. Management has explained without providing evidence that the overpayment was paid from emergency funds to construct boys' latrine.

In the circumstances, the value for money realized from the overpayment of Kshs.1,243,690 could not be confirmed.

1.3. Construction of a Pit Latrine at Siany Primary school

The primary schools expenditure includes an amount of Kshs.664,000 in respect of a contract for the Construction of a 4-Door Pit Latrine at Siany Primary school, which was awarded at a contract sum of Kshs.1,055,670. The start date was 30 March, 2025 and the expected completion date was 31 December, 2025. Audit inspection of the project in September, 2025 revealed that although the project was incomplete, the school was already using it before site handover.

In the circumstances, the value for money realized from the expenditure of Kshs.664,000 could not be confirmed.

1.4. Construction of a Classroom Block at Kwar Primary School

The primary schools expenditure includes an amount of Kshs.1,425,000 in respect of a contract for the construction of 2-classroom block at Kwar Primary School, which was awarded at a contract sum of Kshs.2,847,850. The start date was 19 September, 2025 and the expected completion date was not indicated. Audit inspection of the project in September, 2025 revealed that the project was incomplete, the classes had been roofed and contractor was not on site.

In the circumstances, the value for money realized from the expenditure of Kshs.1,425,000 could not be confirmed.

1.5. Renovation of Classrooms and Office at Malunga Primary School

The primary schools expenditure includes an amount of Kshs.1,000,000 in respect of a contract for the renovation of two (2)-classrooms and one (1) office at Malunga Primary School, which was awarded at a contract sum of Kshs.1,200,000. However, the contract

period was not provided. Further, audit inspection of the project in September, 2025 revealed that the project was incomplete and the renovation works were ongoing.

In the circumstances, the value for money realized from the expenditure of Kshs.1,000,000 could not be confirmed.

1.6. Construction of a Classroom Block at Anindo Primary School

A contract for the construction 8-storey classroom block at Anindo Primary School was awarded at a contract sum of Kshs.18,464,300. The start date was 4 September, 2023 and the expected completion date was 4 March, 2025. As at 30 June, 2025, a total amount of Kshs.15,500,000 had been paid on the contract. However, audit inspection of the project in September, 2025 revealed that the project was incomplete and the construction works were ongoing, despite the contract period having lapsed.

In the circumstances, the value for money realized from the expenditure of Kshs.15,500,000 could not be confirmed.

1.7. Construction of a Dormitory at St Albert Ulanda Girls High School

A contract for the construction of one (1)-dormitory at St Albert Ulanda Girls High School was awarded at a contract sum of Kshs.6,838,281. The start date was 28 August, 2023 and the expected completion date was 28 February, 2025. As at 30 June, 2025, a total amount of Kshs.6,710,000 had been paid on the contract. However, audit inspection of the project in September, 2025 revealed that the dorm was complete and ready for use, but certificate of occupation had not been issued.

In the circumstances, the value for money realized from the expenditure of Kshs.6,710,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance

section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0. Weak Internal Audit Function

The Fund had two Internal Audit Functions at the Sub-County National Treasury and the Internal Audit Department at the National Government Constituencies Development Fund Board level. However, during the year under audit, no internal audit reports were provided for audit. This was contrary to Section 73(1)(a) of the Public Finance Management Act, 2012 which states that every national government entity shall ensure that it complies with this Act and has appropriate arrangements for conducting internal audit according to the guidelines issued by the Public Sector Accounting Standards Board.

In the circumstances, the effectiveness of internal controls and risk management in the Fund could not be confirmed.

2.0. Ineffective Audit Committee

Review of records, revealed that the Fund had no audit committee appointed as at the time of audit and there was no evidence that The National Treasury approved the sharing of an audit committee of another entity. This was contrary to the provisions of Regulations 174(1) and (2) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, the effectiveness of internal controls, risk management and governance in the Fund could not be confirmed.

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

Responsibilities of the Management and 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

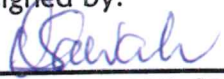
30 October, 2025

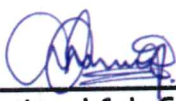
National Government Constituencies Development Fund (NGCDF)
Awendo Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

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

	Note	Period ended June
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	170,469,857
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		170,469,857
Expenses		
Employee costs	10	3,917,314
Committee expenses	11	2,675,400
Use of Goods and Services	12	8,876,617
Other Government Units Actual expenditure	13	47,435,707
Other Grants and Transfers Actual expenditure	14	68,892,785
Depreciation and amortization expense	15	-
Digital Hubs Actual expenditure	16	-
Total expenses		131,797,823
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		38,672,034

The Constituency financial statements were approved by the NGCDFC on 30th June 2025 and signed by:


 Chairman NG-CDF
 Committee
 Name: Jared Osawa


 National Sub-County
 Accountant
 Name: Nicholas O. Onyango
 ICPAK M/No: 13450


 Fund Account Manager
 Name: Janes Awiti Majengo

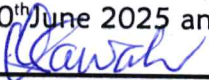
FUND ACCOUNT MANAGER
 AWENDO NG - CDF
 P.O.Box 450 - 40405 AWENDO

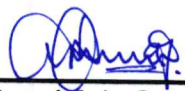
National Government Constituencies Development Fund (NGCDF)
Awendo Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

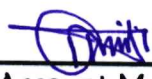
12. Statement of Financial Position as At 30th June, 2025

	Note	Period as at June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	57,556,996	14,811,999
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	15,469,857	18,892,253
Prepayments	22	-	-
Total Current Assets		73,026,847	33,704,252
Non-Current Assets			
Property, Plant and Equipment	23	-	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		-	-
Total Assets (A)		73,026,847	33,704,252
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	-	-
Lease Liabilities	28	-	-
Gratuity Provision	29	1,901,252	1,250,691
Total Current Liabilities		1,901,252	1,250,691
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		1,901,252	1,250,691
Net Assets (A-B)		71,125,595	32,453,561
Represented by:			
Revaluation Reserves			
Accumulated Surplus		71,125,595	32,453,561
Total Net Assets		71,125,595	32,453,561

The Constituency financial statements set out on pages 1 to 11 approved by NG CDFC on 30th June 2025 and signed by:


 Chairman NG-CDF
 Committee
 Name: Jared Osawa


 National Sub-County
 Accountant
 Name: Nicholas O. Onyango
 ICPAK M/No: 13450


 Fund Account Manager
 Name: Janes Awiti Majengo

FUND ACCOUNT MANAGER
AWENDO NG - CDF
 P.O.Box 450 - 40405 AWENDO

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

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

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
As at 30 th June 2024 (cash basis)		6,486,889	6,486,889
Adjustments: (to recognize assets and liabilities)			
Add Assets		27,217,363	27,217,363
Less Liabilities		1,250,691	1,250,691
As at July 1, 2024		32,453,561	32,453,561
Surplus/(Deficit) For the Period		38,672,034	38,672,034
Revaluation Gain/Loss		-	-
As at 30th June (current year)		71,125,595	71,125,595

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

14. Statement of Cash Flows for the Year Ended 30th June 2025

	Notes	Period ended June 2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		173,892,253
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
Total Receipts		173,892,253
Payments		
Employee costs		3,266,753
Committee expenses		2,675,400
Use of Goods and Services		8,876,617
Other Government Units Certified Works		47,435,707
Other Grants and Transfers		68,892,785
Digital Hubs Expenses		-
Total Payments		131,147,262
Net Cash Flows from/ (used in) Operating Activities	30	42,744,991
Cash flows From Investing Activities		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Net increase/(decrease) in cash & Cash equivalents		42,744,991
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		42,744,991
Cash and cash equivalents at Period Start	17	14,811,999
Cash and cash equivalents at Period End	17	57,556,991

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

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

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	170,469,857	6,518,587	18,892,253	195,880,697	180,410,840	15,469,857	92%
Totals	170,469,857	6,518,587	18,892,253	195,880,697	180,410,840	15,469,857	92%
Expenses							
Employee costs	3,989,576	1,766,239	-	5,755,815	3,266,753	2,489,062	57%
Committee expenses	2,904,000	273,131	898,432	4,075,563	2,675,400	1,400,163	66%
Use of Goods and Services	9,142,710	923,975	1,561,638	11,628,323	8,876,617	2,751,706	76%
Other Government Units Certified Works	85,000,001	9,044,473	10,264,498	104,308,972	47,435,707	56,873,264	45%
Other Grants and Transfers	66,933,570	2,701,349	3,961,685	73,596,604	68,892,785	4,703,820	94%
Digital Hubs Expenses	1,500,000	77,124	2,200,000	3,777,124	-	3,777,124	0%
Funds Pending Approval**	1,000,000	25,708	6,000	1,031,708	-	1,031,708	0%
Total Expenditure	170,469,857	14,811,999	18,892,253	204,174,109	131,147,262	73,026,848	64%
Surplus for the period					38,672,034		

National Government Constituencies Development Fund (NGCDF)

Awendo Constituency

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

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

Explanatory Notes.

All the items below 90% can be summarized as below:


S/NO	ITEM	PERCENTAGE	REASON
1	Committee expenses	66%	Late disbursement of funds
2	Use of Goods and Services	75%	Late disbursement of funds
3	Other Government Units Certified Works	45%	Late disbursement of funds

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	73,026,848
Less undisbursed funds receivable from the Board as at 30 th June 2025	15,469,857
Cash and Cash Equivalents at the end of the 30 th June 2025	57,556,991

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 30th June 2025 and signed by:


Fund Account Manager

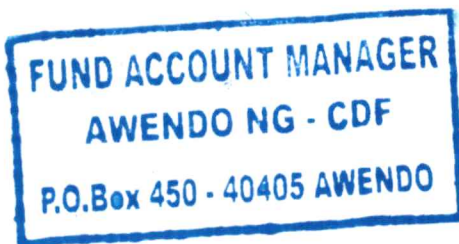

National Sub-County Accountant


Chairman NG-CDF Committee

Name: Janes Awiti Majengo

Name: Nicholas O. Onyango
ICPAK M/No: 13450

Name: Jared Osawa



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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	3,989,576	1,766,239	-	5,755,815	3,266,753	2,489,062
1.2 Committee allowances	1,904,000	80,071	-	1,984,071	1,420,000	564,071
1.3 Use of goods and services	5,028,615	732,059	1,157,715	6,918,389	6,900,457	17,932
Sub-total	10,228,191	2,578,369	1,157,715	14,658,275	11,587,210	3,071,065
2.0 Monitoring and evaluation						
2.1 Capacity building	2,100,000	59,294	403,923	2,563,217	-	2,563,217
2.2 Committee allowances	1,000,000	193,060	898,432	2,091,492	1,255,400	836,092
2.3 Use of goods and services	2,014,095	132,622		2,146,717	1,976,160	170,557
Sub-total	5,114,095	384,976	1,302,355	6,801,426	3,231,560	3,569,866
4.0 Emergency						
4.10 Primary Schools						
4.11 Bongu primary school		-	2,050	2,050		2,050
4.12 Angaga Primary School	352,000	-	-	352,000	334,458	17,543
4.13 St. Cecilia Primary School	600,000	-	-	600,000	504,919	95,081
4.14 Nyarombo						

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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
Primary School	500,000	-	-	500,000	477,560	22,440
4.15 Bongu primary school		-	2,050	2,050	-	2,050
4.16 Siany primary school	700,000	-	-	700,000	700,000	-
4.17 Got Ogwamrondo sec school	55,000	-	-	55,000	55,000	-
4.2 Secondary schools						
4.21 Kogelo mixed sec school	300,000	-	-	300,000	-	300,000
4.22 Nyakuru Mixed Sec sch	3,150,000	10,890	-	3,160,890	3,153,958	6,932
4.24 Awendo Location PMC	700,000	-	-	700,000	700,000	-
4.25 Siany primary school	700,000	-	-	700,000	700,000	-
4.4 Security projects						
4.41 Awendo Location PMC	700,000	-	-	700,000	700,000	-
4.5 Unutilized Funds						
4.51 Unutilized Funds	341,098	357,547	-	698,645	-	698,645
Sub-total	8,972,098	368,437	2,050	9,342,585	8,198,895	1,143,691
5.0 Bursary and Social Security						
5.2 Secondary Schools	38,955,472	1,689,326	3,115	40,647,913	40,619,003	28,910
5.3 Tertiary Institutions	15,700,000	477,895	-	16,177,895	12,679,620	3,498,275
Sub-total						

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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
	54,655,472	2,167,221	3,115	56,825,808	53,298,623	3,527,185
7.0 Environment						
7.1 Climatic change	4,000,000	128,540	3,956,520	8,085,060	8,085,060	0
Sub-total	4,000,000	128,540	3,956,520	8,085,060	8,085,060	0
8.0 Primary Schools Projects (List all the Projects)						
8.01 Alara Dago Primary School	1,500,000	-		1,500,000	-	1,500,000
8.02 Nyangaya Primary School	3,000,000	-	-	3,000,000	2,179,253	820,747
8.03 Kwar Primary School	1,500,000	-	-	1,500,000	1,478,895	21,106
8.04 Yago Primary School	1,500,000	-	-	1,500,000	-	1,500,000
8.05 Otacho Primary School	1,500,000	-	-	1,500,000	-	1,500,000
8.06 Kodeny Primary School	1,500,000	-		1,500,000	-	1,500,000
8.07 Koyier Primary School	1,500,000	-		1,500,000	1,432,922	67,078
8.08 Angaga Primary School	1,500,000	-		1,500,000	933,689	566,312
8.09 Kindu Primary School	1,500,000	35,531		1,535,531	1,534,212	1,319
8.10 Sangla Kagak Primary School	1,500,000	-	-	1,500,000	-	1,500,000
8.11 Nyanginja Primary School	1,500,000	350,000	600,000	2,450,000	2,449,000	1,000
8.12 Angogo						

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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
Primary School	2,500,000	-		2,500,000	-	2,500,000
8.13 Pee Primary School	1,500,000	-		1,500,000	50,000	1,450,000
8.14 Malunga Primary School	1,200,000	-	-	1,200,000	-	1,200,000
8.15 Kachangwe Primary School	1,500,000	-		1,500,000	1,492,454	7,547
8.16 Anindo Primary School	4,500,000	1,190,611		5,690,611	3,780,207	1,910,404
8.17 St. Secilia Primary School	4,500,000	1,958,243	561,125	7,019,368	6,459,232	560,137
8.18 Dede Primary School	7,000,000	-		7,000,000	6,138,828	861,172
8.19 Agongo Primary School	7,500,000	8,310	103,373	7,611,683	7,611,683	-
8.20 Kokore Primary School	1,800,000	-	-	1,800,000	853,334	946,667
8.21 Rabuor Kogelo Primary School	3,000,000	66,682	-	3,066,682	2,900,917	165,766
8.22 Kwoyo Kodalo Primary School	1,500,000	-		1,500,000	-	1,500,000
8.23 Ranen Primary School		209,791	400,000	609,791	608,315	1,476
8.24 Angaga Primary School		13,522		13,522	-	13,522
8.25 Agongo primary school		3		3	-	3
8.26 Angogo primary school		364		364	-	364
8.27 Akoko Primary School		870		870	370	500
8.28 Alara Dago Primary School		9,865		9,865	-	9,865

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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
8.29 Awendo Primary School		150,198		150,198	-	150,198
8.30 Bonde Primary School		390		390	-	390
8.31 Bondo Otuchi Primary School		954		954	-	954
8.32 Bongu primary school		103		103	-	103
8.33 Dago Primary School		300		300	180	120
8.34 Gada Primary School		2,710		2,710	-	2,710
8.35 Get primary school		1,032		1,032	-	1,032
8.36 Got Ogwamrondo primary school		7,290		7,290	-	7,290
8.37 Kaburo primary school		647		647	-	647
8.38 Kachangwe Primary School		101,129		101,129	-	101,129
8.39 Kodeny primary school		285		285	-	285
8.40 Kokore Primary School		1,880		1,880	-	1,880
8.41 Kokuro primary school		896		896	-	896
8.42 Kwar Primary School		23,285		23,285	-	23,285
8.43 Kwoyo primary		3,151		3,151	-	3,151
8.44 Lianda primary school		1,560		1,560	-	1,560
8.45 Lwanda Kokuro primary school		564		564	-	564

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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
8.46 Mahena Primary School		56,775		56,775	-	56,775
8.47 Malunga Primary School		43,968		43,968	-	43,968
8.48 Manyata primary school		653		653	-	653
8.49 Marienga Primary School		3,435		3,435	-	3,435
8.50 Mariwa primary school		1,742		1,742	-	1,742
8.51 Ng'ong'a Primary School		600		600	-	600
8.52 Nyambija Primary School		6,521		6,521	6,115	406
8.53 Nyangaya		1,290		1,290	-	1,290
8.54 Nyanginja		51,568		51,568	-	51,568
8.55 Nyarombo Primary School		355		355	-	355
8.56 Nyasore Primary School		294,720		294,720	290,000	4,720
8.57 Obama Primary School		6,430		6,430	-	6,430
8.58 Oboke Primary School		473		473	-	473
8.59 Ombasa Primary School		1,905		1,905	-	1,905
8.60 Ombo Kware Primary School		2,566		2,566	-	2,566
8.61 Ong'ora Primary School		4,428		4,428	4,000	428
8.62 Otacho Primary School		1,522		1,522	-	1,522
8.63 Rabondo Primary School						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
		2,200,580		2,200,580	2,097,464	103,116
8.64 Rabuor Kogelo Primary School		1,960		1,960	-	1,960
8.65 Raruowa Kadera Primary School		1,009		1,009	-	1,009
8.66 Ringa Kodongo Primary School		2,359		2,359	-	2,359
8.67 Rinya primary school		1,805		1,805	-	1,805
8.68 Saka Primary School		2,578		2,578	-	2,578
8.69 Saka Primary School		2,578		2,578	-	2,578
8.70 Sangla Kagak Primary School		6,432		6,432	-	6,432
8.71 Sare Primary School		4,762		4,762	-	4,762
8.72 Saria		523		523	-	523
8.73 Siany		773		773	-	773
8.74 Siruti Primary School		1,400		1,400	-	1,400
8.75 Sony Sugar Primary School		10,290		10,290	-	10,290
8.76 Uradi Primary School		40,081		40,081	-	40,081
8.77 Utoma Primary School		334		334	-	334
8.78 Wawaga primary school		5,835		5,835	-	5,835
8.79 Yago Primary School		675		675	-	675

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	54,500,000	6,903,090	1,664,498	63,067,588	42,301,067	20,766,520
9.0 Secondary Schools Projects (List all the Projects)						
9.01 Kamyawa Secondary School	9,000,000	-	-	9,000,000	-	9,000,000
9.02 Got Ogwamrondo sec school	2,500,000	-	-	2,500,000	-	2,500,000
9.03 Kokuro Secondary School	3,000,000	-	-	3,000,000	-	3,000,000
9.04 Nyakuru Secondary School	3,000,000	-	-	3,000,000	-	3,000,000
9.05 Bishop Odera Agongo	4,700,000	-	-	4,700,000	-	4,700,000
9.06 St. Albert's Ulanda Sec. School	2,800,000	-	-	2,800,000	-	2,800,000
9.07 St. Peter's Kodeny Mixed Secondary	1,500,000	-	-	1,500,000	-	1,500,000
9.08 Mitchele Obama		474,273		474,273	-	474,273
9.09 Sony Mixed sec school		534,380	4,600,000	5,134,380	5,133,920	460
9.10 Bishop Odera Agongo sec		3,471		3,471	-	3,471
9.11 Canon Apindi mixed sec school		2,915		2,915	-	2,915

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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
9.12 Gamba Mixed Secondary School		1,307		1,307	-	1,307
9.13 Gamba sec school		1,306		1,306	-	1,306
9.14 Kamyawa mixed sec school		50,696		50,696	-	50,696
9.15 Kanyasrega sec school		66,261		66,261	-	66,261
9.16 Kogelo mixed sec school		3,812		3,812	-	3,812
9.17 Kwe mixed sec school		1,835		1,835	-	1,835
9.18 Kwoyo kodalo mixed sec school		6,274		6,274	-	6,274
9.19 Mitchele Obama sec		785,425		785,425	-	785,425
9.20 Ogwamrondo Mixed Secondary School		16,640		16,640	-	16,640
9.21 Ombasa Mixed Secondary School		18,214		18,214	-	18,214
9.22 Owiro Akoko Girls		24,202		24,202	180	24,022
9.23 Pe Hill High School		9,299		9,299	-	9,299
9.24 Phares Oluoch		1,093		1,093	-	1,093
9.25 Raruowa Kadera Mixed Secondary School		4,130		4,130	-	4,130

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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
9.26 Raywer Mixed Secondary School		940		940	-	940
9.27 Rinya Mixed Secondary School		1,805		1,805	-	1,805
9.28 St Albert Ulanda		42,640		42,640	-	42,640
9.29 St Gabriel Siruti		1,179		1,179	-	1,179
9.30 St Joseph Bongu		865		865	-	865
9.31 St Mark Tom Mboya		1,376		1,376	-	1,376
9.32 St Mary Goreti Dede		3,914		3,914	-	3,914
9.33 St Marys Angogo		1,996		1,996	-	1,996
9.34 St Mourice Nyarombo		355		355	-	355
9.35 St Nicholas Koyier		54,313		54,313	-	54,313
9.36 St. Pauline Malunga Mixed Sec School		418		418	-	418
9.37 St. Peter's Kodeny Mixed Secondary School		285		285	-	285
9.38 St. Timon's Rabondo Mixed Sec School		24,126		24,126	-	24,126
Sub-total	26,500,000	2,139,745	4,600,000	33,239,745	5,134,100	28,105,645

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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
10.0 Tertiary institutions Projects (List all the Projects)						
10.1 Siruti Technical Training Institute	4,000,001	-	4,000,000	8,000,001	-	8,000,001
10.2 Awendo KMTC		1,639	-	1,639	540	1,099
Sub-total	4,000,001	1,639	4,000,000	8,001,640	540	8,001,100
11.0 Security Projects						
11.1 Dede Divisional Headquarter		3,713		3,713	-	3,713
11.2 South Sakwa Chief's Camp		805	-	805	-	805
11.3 Awendo chiefs camp		2,876		2,876	-	
11.4 Awendo police division		675		675	-	
11.5 Awendo subcounty pmc		2,359		2,359	-	2,359
Sub-total	-	10,428	-	10,428	-	10,428
13.0 Others						
13.02 Innovation Hub	1,500,000	77,124	2,200,000	3,777,124	-	3,777,124
13.03 Awendo bus stop/Market		500		500	3,182	(2,682)
13.04 Awendo cdf office		1,013		1,013	-	1,013
13.05 Awendo Constituency		6,787		6,787	-	6,787

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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
school bus pmc						
13.06 Awendo constituency school laboratory equipment pmc		6,245		6,245	-	6,245
13.07 Awendo DEOS office		2,876		2,876	-	2,876
13.08 Kenya national library Awendo		4,248		4,248	-	4,248
13.10 Kindu dispensary pmc		2,695		2,695	1,025	1,670
13.11 Kodhiang spring water community		2,359		2,359	-	2,359
Sub-total	1,500,000	103,837	2,200,000	3,803,847	4,207	3,799,640
Funds pending approval**	1,000,000	25,708.00	6,000	1,031,708		1,031,708
Sub-total	1,000,000	25,708	6,000	1,031,708	-	1,031,708
Total	170,469,857	14,811,999	18,892,253	204,174,109	131,147,262	73,026,848

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 Awendo Constituency principal activity is based on infrastructure in education and security sectors, climate change and mitigation activities, bursary to needy students and social programs.

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 Awendo 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 Awendo has recognised all financial assets, including cash and cash equivalent 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 the intangible assets acquired during the financial year 2024/2025 up to the reporting dates.

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

The recognition of all the non -financial assets acquired prior to the 2024-2025 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 (include any other applicable legislation), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	Applicable 1 st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities. Not applicable.
IPSAS 44:	Applicable 1 st January 2025

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<p>Non- Current Assets Held for Sale and Discontinued Operations</p>	<p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. Not applicable.</p>
<p>IPSAS 45: Property Plant and Equipment</p>	<p>Applicable 1st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has 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. Not applicable.</p>
<p>IPSAS 46: Measurement</p>	<p>Applicable 1st January 2025 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

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

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

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

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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

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

d) Leases

Finance leases are leases that transfer substantially the entire risks and benefits incidental to ownership of the leased item to the 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

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either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

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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 18

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

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of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

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

l) Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to

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employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

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

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6. Transfers from the NGCDF Board

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

7. Employees cost

Description	Period ended June 2025
	Kshs
NG-CDFC Basic staff salaries	3,121,565
Gratuity to contractual employees	650,561
Employer Contributions Compulsory national social security schemes	102,960
Employer Contributions Compulsory Housing levy	38,178
Employer contributions to National Industrial Training Authority	4,050
Total	3,917,314

8. Committee Expenses

Description	Period ended June 2025
	Kshs
Sitting allowance	1,420,000
Other Committee expenses	1,255,400
Total	2,675,400

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9. Use of Goods and services

Description	Period ended June 2025
	Kshs
Utilities, supplies and services	362,440
Communication, supplies and services	224,200
Domestic travel and subsistence	1,934,327
Printing, advertising and information supplies & services	14,550
Hospitality supplies and services	313,000
Office and general supplies and services	3,338,991
Fuel, oil & lubricants	423,100
Bank Charges	2,010
Routine maintenance – vehicles and other transport equipment	289,849
Other operating expenses	1,974,150
Total	8,876,617

10. Other Government Units Actual expenditure

Description	Period ended June 2025
	Kshs
Primary Schools Actual expenditure	42,301,067
Secondary Schools Actual Expenditure	5,134,100
Tertiary Institutions Actual Expenditure	540
Total	47,435,707

11. Other Grants and transfers Actual expenditure

Description	Period ended June 2025
	Kshs
Bursary – secondary schools	40,619,003
Bursary – tertiary institutions	12,679,620
Climate change mitigation projects	8,085,060
Emergency projects Actual Expenditure	7,504,895
Others specify	4,207
Total	68,892,785

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12. Cash and Cash Equivalents

Name Of Bank and Account No.	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
Equity Bank Ltd, 1430263965406 (Operations account)	15,520,696	6,486,889
Operations account pending closure (Indicate name & account no.)	-	-
Equity Bank Ltd, 1430286185967 (Deposit account)	1,250,691	-
Name of Bank, account No. (PMC's account)	40,785,603	8,325,110
Total	57,556,991	14,811,999

13. Receivables from Non-Exchange Transactions

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Transfers from NGCDFB	15,469,857	18,892,253
Outstanding imprest	-	-
Total	15,469,857	18,892,253

Ageing Analysis for Receivables

Description	Period ended June 2025		Opening Statement 1st July 2024	
	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	15,469,857	100%	18,892,253	100%
Between 1- 2 years		0%	-	0%
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (a+b)	15,469,857	100%	18,892,253	100%

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Valuation

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020). These amounts were adopted on 1st July 2024.

23 b) Property, Plant and Equipment at Cost

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

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	27,658,824	-	27,658,824
Plant And Machinery	4,343,000	-	4,343,000
Motor Vehicles, Including Motorcycles	3,181,914	-	3,181,914
Computers And Related Equipment	1,169,257	-	1,169,257
Office Equipment, Furniture, And Fittings			
Total	36,352,995		36,352,995

14. Gratuity Provision

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Gratuity at the beginning of the period (A)	1,250,691	-
Gratuity held during the period (B)	650,561	1,250,691
Total Gratuity provision as at period ended 30th June 2025 D=(A+B-C)	1,901,252	1,250,691

15. Cash Generated from Operations

	Period ended June 2025
	Kshs
Surplus for the period before tax	38,672,034
Adjusted for:	
Working capital adjustments	
Changes in receivables	(3,422,396)
Changes in gratuity provision	(650,561)
Net cash flow from operating activities	42,744,991

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

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:

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Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30 th June 2025 (Current FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	15,469,857	15,469,857	-	-
Bank balances	15,520,696	15,520,696	-	-
Total	30,990,553	30,990,553	-	-
As at 30 June 2024 (Previous FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	18,892,253	18,892,253	-	-
Bank balances	6,486,889	6,486,889	-	-
Total	25,379,142	25,379,142	-	-

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognized in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from no Organization. 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.

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 th June 2025(Current FY)				
Gratuity Provision	-	-	1,901,252	1,250,691
Total	-		1,901,252	1,250,691
As at 30 th June 2024 (Previous FY)				
Trade payables	-	-	-	-
Total	-	-	-	-

iii) Market risk

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

a) Foreign currency risk

Awendo 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. Awendo 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 the NG-CDF foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

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Financial Risk Management

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

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

Not applicable to Awendo NG-CDF

b) Interest rate risk

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

Management of interest rate risk

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

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 Kshs0 (Current FY: Kshs0). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs00 (2024-2025 – Kshs0)

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Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

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

Not applicable to Awendo NG-CDF

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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	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	71,125,595	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash and Bank Balances	57,556,991	-
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	-	-

17. Related Party Disclosures

	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,420,000	1,552,400
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	155,000,000	201,215,033
Total	156,420,000	202,767,433

18. Segment Information

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

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19. Contingent Assets and Contingent Liabilities

Contingent Assets

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

Not applicable to Awendo NG-CDF

Contingent Liabilities

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

Not applicable to Awendo NG-CDF

20. Capital Commitments

Capital Commitments	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Authorized for	NA	NA
Authorized and Contracted for	NA	NA
Total	NA	NA

21. Events after the Reporting Period

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

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22. Ultimate And Holding Entity

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

23. Currency

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

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18. Annexes

Annex1: Summary of Asset Register

Asset class	Historical Cost balance brought forward	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical Cost
	(Kshs)			(Kshs)
				At Year/period End
Land	-	-	-	-
Buildings and structures	27,658,824			27,658,824
Transport equipment	4,343,000			4,343,000
Office equipment, furniture and fittings	3,181,914			3,181,914
ICT Equipment, Software and Other ICT Assets	1,169,257			1,169,257
Other Machinery and Equipment Intangible assets	-	-	-	-
Total	36,352,995	-	-	36,352,995

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

	Bank	Account number	Bank Balance Current FY 2025	Bank Balance Comparative FY 2024
Angaga Primary School	Equity	1430277461914	596,476	30,165
Agongo primary school	Equity	1430263705301	988,317	3
Akoko Primary School	Equity	1430263264915	-	870
Alara Dago Primary School	Equity	1430264135249	1,509,865	9,865
Angaga Primary School	Equity	1430277461914		

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	Bank	Account number	Bank Balance Current FY 2025	Bank Balance Comparative FY 2024
			17,543	-
Angogo primary school	Equity	1430263705301	2,500,364	364
Anindo primary school	Equity	1430261443249	2,260,404	1,540,611
Awendo bus stop/Market	Equity	1430263883270	500	500
Awendo cdf office	Equity	1430271513827	1,013	4,195
Awendo chiefs camp	Equity	1430277679154	172	2,876
Awendo Constituency school bus pmc	Equity	1430262453639	-	6,787
Awendo constituency school laboratory equipment pmc	Equity	1430262453611	-	6,245
Awendo DEOS office	Equity	1430277679154	2,876	2,876
Awendo KMTC	Equity	1430278924869	(1)	1,639
Awendo police division	Equity	1430272030651	675	675
Awendo Primary School	Equity	1430261444343	148,323	150,198
Awendo subcounty pmc	Equity	1430261444334	2,359	2,359
Bishop Odera Agongo sec	Equity	1430262544561	3,471	3,471
Bonde Primary School	Equity	1430277406363	390	390
Bondo Otuchi Primary School	Equity	1430261471995	-	954
Bongu primary school	Equity	1430261471895	103	103
Canon Apindi mixed sec school	Equity	1430262859939	2,915	2,915
Dago Primary School	Equity	1430277348441	-	300
Dede Divisional Headquarter	Equity	1430264579798	3,713	3,713
Dede primary school	Equity	1430277362856	901,942	40,770

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	Bank	Account number	Bank Balance Current FY 2025	Bank Balance Comparative FY 2024
Gada Primary School	Equity	1430265069786	-	2,710
Gamba primary school	Equity	1430265069186	-	1,305
Gamba sec school	Equity	1430261433320	1,306	1,306
Get primary school	Equity	1430261443787	1,032	1,032
Got Ogwamrondo primary school	Equity	1430261443777	7,290	7,290
ICT Hub- Rinya Chief's Camp	Equity	1430261443787	3,700,000	
Kabuoro primary school	Equity	1430261463972	647	647
Kachangwe Primary School	Equity	1430261442751	95,057	87,511
Kamyawa mixed sec school	Equity	1430261932211	4,950,696	50,696
Kanyasrega sec school	Equity	1430266431324	66,261	66,261
Kindu dispensary pmc	Equity	1430262507266	1,670	2,695
Kindu Primary School	Equity	1430261975024	1,319	35,531
Kodeny primary school	Equity	1430263817267	1,500,285	285
Kodhiang spring water community	Equity	1430261444343	2,359	2,359
Kogelo mixed sec school	Equity	1430279044377	3,812	3,812
Kogelo mixed sec school	Equity	1430261975125	300,000	
Kokore Primary School	Equity	1430262502131	948,547	1,880
Kokuro primary school	Equity	1430261429556	896	896
Koyier primary shchool	Equity	1430261544343	67,078	
Kwar Primary School	Equity	1430261437697	44,391	23,285
Kwe mixed sec school	Equity	1430262531947		

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	Bank	Account number	Bank Balance Current FY 2025	Bank Balance Comparative FY 2024
			1,835	1,835
Kwoyo kodalo mixed sec school	Equity	1430277707825	6,274	6,274
Kwoyo primary	Equity	1430279103248	1,503,151	3,151
Lianda primary school	Equity	1430261450962	(1)	1,560
Lwanda Kokuro primary school	Equity	1430263795312	564	564
Mahena Primary School	Equity	1430261433157	56,775	56,775
Malunga Primary School	Equity	1430277414870	1,243,968	43,968
Manyata primary school	Equity	1430261441587	653	653
Marienga Primary School	Equity	1430261458078	3,435	3,435
Mariwa primary school	Equity	1430270991290	1,742	1,742
Mitchele Obama sec	Equity	1430262677534	785,425	785,425
Ng'ong'a Primary School	Equity	1430277432964	600	600
Nyakuru Mixed Secondary School PM C	Equity	1430272274959	3,006,932	10,890
Nyambija Primary School	Equity	1430261975019	406	6,521
Nyangaya	Equity	1430264578009	822,037	1,290
Nyanginja Primary	Equity	1430264527157	2,568	51,568
Nyarombo Primary School	Equity	1430261442851	22,795	355
Nyasore Primary School	Equity	1430261449617	4,720	294,720
Obama Primary School	Equity	1430272313147	12,860	12,860
Oboke Primary School	Equity	1430262543710	473	473
Ogwamrondo Mixed Secondary School	Equity	1430264534791	2,516,640	16,640

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	Bank	Account number	Bank Balance Current FY 2025	Bank Balance Comparative FY 2024
Ombasa Mixed Secondary School	Equity	1430278864131	18,214	18,214
Ombasa Primary School	Equity	1430261463620	1,905	1,905
Ombo Kware Primary School	Equity	1430262801588	2,566	2,566
Ong'ora Primary School	Equity	1430264218560	428	4,428
Otacho Primary School	Equity	1430277374368	1,501,522	1,522
Owiro Akoko Girls	Equity	1430266505683	24,022	24,202
Pe Hill High School	Equity	1430272541882	9,299	9,299
Pee Primary school	Equity	1430272641288	1,451,958	1,958
Phares Oluoch	Equity	1430262557103	1,093	1,093
Rabondo Primary School	Equity	1430266360486	103,116	2,200,580
Rabuor Kogelo Primary School	Equity	1430264204799	101,044	1,960
Ranen Primary School	Equity	1430261449999	1,476	209,791
Raruowa Kadera Mixed Secondary School	Equity	1430261444366	4,130	4,130
Raruowa Kadera Primary School	Equity	1430260809443	1,009	1,009
Raywer Mixed Secondary School	Equity	1430261440810	940	940
Ringa Kodongo Primary School	Equity	1430261440318	2,359	2,359
Rinya Mixed Secondary School	Equity	1430270947055	1,805	1,805
Rinya primary school	Equity	1430270947053	1,805	1,805
Saka Primary School	Equity	1430262237291	5,156	5,156
Sangla Kagak Primary School	Equity	1430261976952	6,432	6,432

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	Bank	Account number	Bank Balance Current FY 2025	Bank Balance Comparative FY 2024
Sare Primary School	Equity	1430266124464	4,762	4,762
Saria	Equity	1430261975270	600,523	523
Siany	Equity	1430261446317	773	773
Siruti Primary School	Equity	1430261764618	1,400	1,400
Sony Sugar Mixed Secondary School	Equity	1430262783988	460	534,380
Sony Sugar Primary School	Equity	1430277362940	10,290	10,290
South Sakwa Chief's Camp	Equity	1430277585940	805	805
St Albert Ulanda	Equity	1430262810198	2,842,640	42,640
St Gabriel Siruti	Equity	1430262823810	2,179	1,179
St Joseph Bongu	Equity	1430249199995	865	865
St Mark Tom Mboya	Equity	1430262773111	1,376	1,376
St Mary Goreti Dede	Equity	1430261955504	3,914	3,914
St Marys Angogo	Equity	1430268383548	1,996	1,996
St Mourice Nyarombo	Equity	1430261442851	355	355
St Nicholas Koyier	Equity	1430262520740	54,313	54,313
St. Cecilia Primary School	Equity	1430271934050	320,592	1,684,743
St. Pauline Malunga Mixed Secondary School	Equity	1430262057866	418	418
St. Peter's Kodeny Mixed Secondary School	Equity	1430263817267	1,500,285	285
St. Timon's Rabondo Mixed Secondary School	Equity	1430261960317	24,126	24,126
Uradi Primary School	Equity	1430261463307	40,081	40,081
Utoma Primary School	Equity	1430261430073		

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	Bank	Account number	Bank Balance Current FY 2025	Bank Balance Comparative FY 2024
			334	334
Wawaga primary school	Equity	1430262014095	-	5,835
Yago Primary School	Equity	1430261973822	1,500,675	675
TOTAL			40,785,603	8,325,110

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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)
1.0	<p>1.Outstanding Reconciling Items of an Unpresented Cheques</p> <p>The statement of assets and liabilities reflects cash and cash equivalents of Kshs.6,486,889 as disclosed in Note 11 to the financial statements. However, review of the bank reconciliation statement for the month of June 2024, revealed unpresented cheques amounting to Kshs 5,208,014. Evidence on the subsequent clearance on these cheques was not provided.</p> <p>In circumstances, it was impossible to determine when these unpresented cheques cleared with the bank.</p>	Attached is the July 2024 Bank reconciliation statement confirming all the reversed cheques and how they were cleared.	Not yet resolved	December 2025
	<p>2.Unsupported Project Management Committee Balances</p> <p>Note 19.4 and Annex 5 to the financial statements reflects project management committee (PMC) Bank balances totaling Kshs.8,278,058. However, cashbooks, certificates of bank balance, bank reconciliation statements for individual PMC bank accounts were not provided for audit.</p> <p>In circumstances, the accuracy and completeness of project management committee balance of Kshs.8,278,058 could not be confirmed.</p>	Attached are the PMC Bank statements	Not yet resolved	December 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>3. The statement of receipts and payment reflects transfers to other government units of Kshs.111,297,066 which includes Kshs.34,150,000 transfers to secondary schools as disclosed in note 7 to the financial statements, which further includes a total of Kshs.2,400,000 disbursed to St. Gabriel Siruti Mixed Secondary School for installation of transformer that will pump water to school and as matching funds for electricity installation and power connection within Siruti catchment area. However, physical verification of the project on 26 November, 2024 revealed that there was no transformer installed and no power connections within Siruti catchment area. Further there was no evidence of public participation, PMC minutes, opening tender minutes, evaluation minutes, notification of tender, acceptance letter, invoices, goods receive and issuance notes, signed agreement with Rural Electrification and Renewable Energy Corporation (Rerec).</p> <p>In circumstances, the propriety and completeness of the disbursement could not be ascertained.</p>	<p>Attached are ward report, indicating that there was public participation. Further included are minutes, Evaluation report, invoices Tender opening minutes Notification of tender, tender agreement and issuance notes. At the time of audit visit the work was in progress, However the project is complete and the certificate of completion and photo attached.</p>	<p>Not yet resolved</p>	<p>December 2025</p>
	<p>4. Unsupported Purchase of School Buses</p> <p>The statement of receipts and payment reflects transfers to other go</p>	<p>The management</p>	<p>Not yet resolved</p>	<p>December 2025</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>vernment units of Kshs.111,297,066 which includes Kshs.34,150,000 transfers to secondary schools as disclosed in note 7 to the financial statements. Included in the transfers to secondary schools, were disbursements made to Sony sugar mixed Secondary School of Kshs. 4,000,000 and KwoyoKodalo Mixed Secondary School of Kshs.5,050,000 for purchase of buses. A vehicle dealer company was awarded the tender for supply of the two (2) 45-seater school buses by the project management committee of the two schools.However,during review, no records on how the Isuzu was identified; advertisement of tenders, tender awards evaluation report, contract agreement, details of specifications and log books were not provided for audit.</p> <p>In circumstances, the accuracy, completeness and propriety of the disbursement could not be ascertained.</p>	<p>uses the government prequalified vehicle suppliers who were given the quotations to fill and return to the PMCs. See attached quotations and other documents.</p>		
	<p>5.Excess Recruitment of the Staff The statements receipt and payments reflect compensation of employees of Kshs.3,214,147 as disclosed in note 4 to the financial statement. However, review of records revealed that the constituency committee employed fourteen (14) staff of which 9 were on contractual basis and 5 on casual terms. This was contrary to the provisions of National Government Constituencies Development Fund</p>	<p>The employment of staff is at the discretion of the committee depending on the need. Attached is the committee minutes that approved the</p>	<p>Not yet resolved</p>	<p>December 2025</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)
	Board Circular, which directed the Fund not to employ more than five (5) employees in the Constituency offices.	recruitment of 9 contractual and 5 casuals as required by law.		
	<p>6. Poor Workmanship of Projects at Rabondo Primary school</p> <p>The statement of receipts and payments reflects transfer to other Government units of Kshs. 111,297,066 which includes transfers to primary schools of Kshs. 75,797,066 as disclosed in Note 7 to the financial statements. Included in this payment is an amount of Kshs 2,200,000 that was disbursed to Rabondo Primary School for construction of two number classrooms to completion vide cheque No 15739 on 28/06/2024. Audit inspection carried out on 26 November, 2024 revealed that the project had been completed, branded and in use. However, there were cracks on the floor, an indication of poor workmanship and poor quality of material used.</p>	Attached are photos and completion certificate indicating that the work was successfully completed.	Not yet resolved	December 2025
	<p>7. Irregular Procurement of the Construction of a Storey Tuition Block at St. Cecilia Olare Primary School</p> <p>The statement of receipts and payments reflects transfer to other government units of Kshs. 111,297,066 which includes transfers to primary schools of Kshs. 75,797,066 as disclosed in Note 7 to the financial statements. Review of expenditure records revealed that a total of Kshs. 13,500,000 was</p>	Attached are photos showing that the project is complete. Our record indicates that the successful	Not yet resolved	December 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>as disbursed to St. Cecilia Olare Primary School for the construction of storey block of up to 8 classrooms. The contract was awarded to a company on 30 December, 2023 at a contract sum of Kshs.18,477,860 for 18 months. Review of technical evaluation reports, evaluation on responsiveness of bidders, and detailed technical evaluation revealed that both the company that was awarded and another competing company were responsive in all stages of evaluation. However, the technical evaluation committee recommended the tender to be awarded to the 4th lowest bidder at a contract sum of Kshs.18,477,860 while the lowest bidder the competing who bid for the same tender for Kshs.13,299,690 was not awarded the tender. No adequate explanation was provided by the management for the anomaly. In addition, the winning company did not have a valid tax compliance certificate making the company unresponsive. Field verification at the time of audit on 26 November, 2024 revealed that the construction work has stalled and the contractor was not on site.</p>	<p>bidder was the most responsive. See attached tender evaluation report.</p>		

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 Janes Awiti Majengo
 Fund Account Manager

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