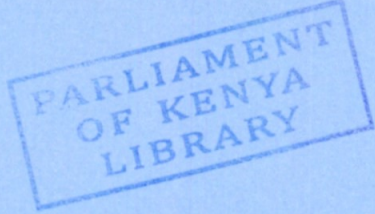
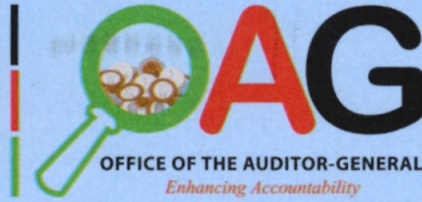


REPUBLIC OF KENYA



REPORT


OF

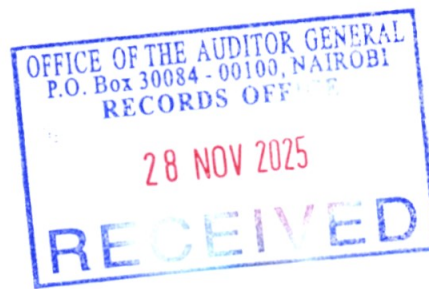
THE AUDITOR-GENERAL

ON

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

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

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 17 FEB 2025	
DAY: TUESDAY	
TABLED BY:	DEPUTY MAJORITY LEADER
CLERK-AT-THE-TABLE:	FINLAY



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

JUJA 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)
Juj Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Juja 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	Olympia Muhanga Musonye
2.	National Sub-County Accountant	Priscah Jepchumba
3.	Chairman NGCDFC	Peter Kiratu Mbari
4.	Member NG CDFC	Njeri Mwangi Kahingo

(c) Fiduciary Oversight Arrangements

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

P.O. Box 706-01001

Kalimoni.

Next to Juja-Ruiru Toll weighbridge.

(e) NGCDF JUJA Constituency Contacts

Telephone: (254) 725726065

E-mail: cdfjuja@ngcdf.go.ke

Website: www.jujangcdf.go.ke

(f) NGCDF Juja Constituency Bankers

1. Bank A. Equity bank.
Branch: Juja
P.O. Box 75104
2. Bank B. Equity bank.
Branch Juja
P.O. Box 75104
3. Bank C. Equity bank
Branch JujA
P.O. Box 75104

(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

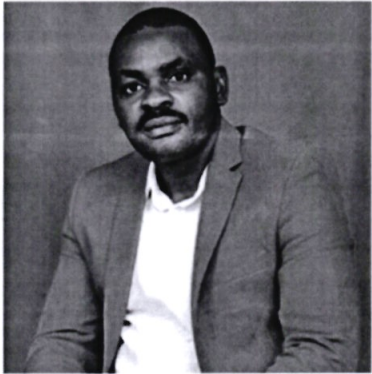



P.O. Box 40112

City Square 00200





Nairobi, Kenya

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

Name	Details
 PETER KIRATU-Chairman	30 th July 1976 O -level 10 yrs. work expr 16 th Dec 2022-to date
 CATHERINE KANINI-DCC	20 th December 1973 Degree 15 yrs. work expr JUNE 2025 to date
 Jane kahingo njeri- female Adult rep	22 nd September 1986 O- level 4 yrs. work expr 16 th Dec 2022-to date
 Simon Nduati Wamakau-Male youth rep	5 th January 1988 O-level 4 yrs. work expr 16 th Dec 2022-to date

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	<p>10th October 1970 O-level 4 yrs. work expr</p> <p>16th Dec 2022-to date</p>
	<p>5th May 1981 O- level 4 yrs. work expr</p> <p>16th Dec 2022-to date</p>
	<p>26th March 1984 O-level 4 yrs. work expr</p> <p>16th Dec 2022-to date</p>
	<p>17th August 1988 O-level 4 yrs. work expr</p> <p>16th Dec 2022-to date</p>

National Government Constituencies Development Fund (NGCDF)
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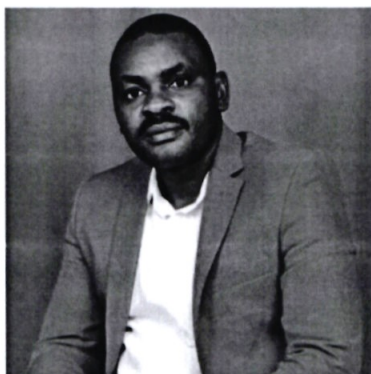


OLYMPIA MUSONYE-Fund Account
Manager

21st January 1988
PHD ongoing
15 yrs. work expr

2010- to date

4. NG-CDFC Chairman's Report



MR. PETER KIRATU MBARI

FORWARD BY THE CHAIRMAN NGCDF COMMITTEE ON BUDGET PERFORMANCE

Our NG-CDFC wishes to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. Our NG-CDF have improved the Education infrastructure, Education bursary, ICT and Climate mitigation measures in Juja Constituency through the various projects that we have done.

Absorption during the year

As observed, the Management managed to utilize Kshs 175,806,157 against the Final budget of Kshs 268,347,659. This points to 65.5% absorption rate. This is decrease from the financial year 2023/2024 where the constituency absorption rate stood at 69,4%. The management was not able to attain the 100% utilization rate because the funds were not disbursed on time from the Board. Also, the absorption rate was affected Following the supreme court ruling on NG-CDF as unconstitutional, it led to delayed funding from the board which also led to delayed implementation of projects. Apart from the above-mentioned issues, there has been a good project implementation spirit within the Constituency. Some of the best practices within the constituency are hereby interpreted.

KEY ACHIEVEMENTS

- The funds allocated for the bursary in the financial year 2024/2025 was disbursed to various day and boarding secondary schools and some tertiary institutions successfully. The needy students in the constituency were considered and awarded the bursary. The total amount given was Kshs 71,776,000.
- Primary and secondary schools' projects were done to improve the learning condition of the learners for improved performance. Below are some of the projects completed and in use:



GACHORORO PRIMARY SCHOOL (CONSTRUCTION TO COMPLETION OF 45 CAPACITY SINGLE MODERN LABAORATORY).
APPROXIMATE EXPECTED BENEFICIARIES- 45 STUDENTS

EMERGING ISSUES, IMPLEMENTATION CHALLENGES AND RECOMMENDATIONS

The financial year 2024-2025 had some project implementation challenges like delayed funding which led to delayed implementation of projects.

Additionally, delay in approval of various projects from the board also led to delayed implementation of projects.

Timely approval and funding of projects from the board may help to curb the above stated challenges.

As chairman, Juja constituency, it has been a pleasure working for Juja Constituency watching it bloom and implement the projects for its constituents as it is changing lives. It's my belief that Juja will thrive.

.....
Name: Peter Kiratu Mbari
Chairman NGCDF Committee

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

Introduction

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

The key development objectives of the *NGCDF Juja Constituency 2024-2025* plan are to:

1. Increase the retention of children in primary and secondary schools.
1. Improve transition of pupils from primary to secondary schools and from secondary to tertiary institutions.
2. Improve the performance of students in primary and secondary schools.
3. Improve the conservation of water within the constituency in installing water tanks.
4. Enhance the participation of youths in sports.
5. Strengthen the capacity of the Juja NG CDF offices to effectively undertake its mandate.

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary’s beneficiaries at all levels	In FY 24/25 -we increased number of classrooms by 20, toilets (5) institutions to enhance conducive and smooth learning environment for the beneficiaries. - Bursary budget increased from kshs.48, 000,000 to kshs.71,776,000.
Security	To improve and enhance security	The level of security has improved	Number citizens whose lives is protected	Renovation/alteration of Toll police post and equping of Toll Acc office

National Government Constituencies Development Fund (NGCDF)

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	within the constituency.			
Climate change mitigation activities	To enhance afforestation and water conservation and harvesting by planting indigenous trees and installation of water tanks and construction of tank base and fixing of gutters.	Percentage of trees planted and water harvested.	Number of trees and tanks purchased.	Trees purchased and planted in various institutions. Tanks purchased, distributed to various institutions, installed and in use.
Emergency	To cater for any unforeseen occurrences	-Increased risk management skills -Develop a structural mechanism to handle risks and emergency	- High level of response to any risk and emergency occurrence	In FY24/25, we constructed ablution blocks as a response to the emergency of collapsed toilets in the institutions.
Others (ICT Hub)	To improve access to technology, resources and information, drive innovation and create employment through digital jobs.	Percentage of youths in the Constituency trained and benefitted.	Number of youth who have benefitted from the digital trainings.	ICT Hub built and equipped. Installation of Laptops pending

6. Governance Statement

a. NG-CDFC process of appointment

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

1. There is established a National Government Constituency Development Fund Committee for every constituency.
2. Constituency Committee Shall comprise of;
 - a) The national government official responsible for co-ordination of national government functions.
 - b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
 - d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - g) one member co-opted by the Board in accordance with regulations made by the Board
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe. The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board. The current NGCDFC members were gazetted in December 16th 2022 and the first meeting was held in 3rd July 2023.

The persons appointed are drawn from different groupings as follows:

THE KENYA GAZETTE

Juja NG-CDFCs member's approval,

NAME	ROLE	DATE OF GAZETTEMET
Simon Nduati Wamakau	Male Youth Representative	12 th September 2025
Peter Kiratu Mbari	Male Adult Representative	12 th September 2025
Njeri Mwangi Kahingo	Female Adult Representative	12 th September 2025
Charles Mwenji Kirichu	Representative of the Persons Living with Disability	12 th September 2025
Joseph Muniu Kaburi	Male adult of the Constituency Office (Male)	12 th September 2025
Jane Anyango Wanda	Female of the Constituency Office (Female)	12 th September 2025

b. NG-CDFC Tenure

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

c. The Role of the Constituency Committee

The functions of a Constituency Committee shall be to:

1. Build the capacity of project management committees and sensitize the Community on the operations of the Fund.

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2. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency.
3. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the NGCDF Act.
4. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
5. Ensure that project reports are prepared and submitted to the Board.
6. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund.
7. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board to comply with section 39(4) of the Act.
8. Ensure projects are labelled in accordance with the guidelines issued by the Board and perform any other function assigned to it by the Board.

d. Removal of a member

As per the act, a member of the Constituency Committee may be removed from office on any one or more of the following grounds—

- (a) Lack of integrity;
- (b) Gross misconduct;
- (c) Embezzlement of public funds;
- (d) Bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practises;
- (f) Causing disharmony within the committee
- (g) Physical or mental infirmity.

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A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

e. NG-CDFC Induction and training

Juja NG-CDF conducted a training induction at Mombasa for NGCDFCs, staffs and technical team during the month of May 2024. The training entails teachings on NG-CDF act, drugs and substance abuse, HIV and Aids and emerging issues.

f. Number of meetings;

NG-CDF Act Section 41 stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Juja Constituency, the NG-CDF Committee conducted 24 meetings and 2 sub-committee meetings.

**National Government Constituencies Development Fund (NGCDF)
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S.No	NG- CDFC COMMIT TEE MEMBER S	8/7 /24	26/7 /24	5/8/ 24	26/8 /24	7/9/ 24	20/9/ 24	17/10 /24	28/10/ 24	7/1 1/2 4	29/11/2 3	9/12 /24	20/12 /24	10/1/25	28/1/2 5	25/1/2 5	4/2/2 5
1	Simon Nduati Wamaka u	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Peter Kiratu Mbari	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Ann Nyambur a Ng'ang'a	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Njeri Mwangi Kahingo	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Charles Mwenji Kirichu	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Joseph Muniu Kaburi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

*National Government Constituencies Development Fund (NGCDF)
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S.No	NG-CDFC	27/2/25	3/3/25	28/3/25	7/4/25	28/4/25	19/5/25	26/5/25	5/6/25	18/6/25
	COMMITTEE MEMBERS									
1	Simon Nduati Wamakau	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Peter Kiratu Mbari	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Ann Nyambura Ng'ang'a	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Njeri Mwangi Kahingo	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Charles Mwenji Kirichu	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Joseph Muniu Kaburi	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Jane Anyango Wanda	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Simon Nduati Wamakau	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	CATHERINE KANINI								✓	✓
10	Olympia Musonye	✓	✓	✓	✓	✓	✓	✓	✓	✓

g. Remuneration Rates

NG-CDFC members remuneration rates are as follows:

NG-CDFC Chairperson – Kshs 7,000 per meeting

NG-CDFC members- Kshs 5,000 each per meeting.

h. Disclose the policy on conflict of interest

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

i. Succession plan

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

j. Ethics and code of conduct

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

k. Risk Management

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

- Identifying risks,
- Analyse risks,
- Prioritization of risk,
- A solution for implementation is sort,
- Monitored

7. Management Discussion and Analysis

1. Operational and Financial Performance (2021–2025)

Over the past five financial years, Juja Constituency has maintained a strong record in the efficient utilization of Constituency Development Funds (CDF) for social development projects. The Fund has been focused on enhancing education infrastructure, climate change mitigation, security, and youth empowerment.

Annual Fund Allocation and Utilization

F/Y	CDF Allocation (KES Million)
2020/21	137,088,879.31
2021/22	123,488,879
2022/23	145,087,602
2023/24	175,361,810
2024/25	179,441,954.47

Key Highlights:

- Average utilization rate of **65.8%** across 5 years.
- More than **100 projects** successfully implemented.
- Enhanced transparency through regular community forums and performance reviews.

2. Key Projects Implemented

Education Sector

- **School Infrastructure:** Construction of over **65 new classrooms**, **5 modern science laboratories**, and **10 administration blocks** in public schools including Kalimoni, Theta, and Murera wards.
- **Bursary Programme:** Disbursed over **KES 237,870,724 million** to more than **30,000 students** in secondary schools, TVETs, and universities between 2021 and 2025.

Water and Sanitation

- **Borehole Drilling:** Drilled and equipped **1 boreholes** across underserved at Murera ward providing clean water to over **1,000 residents**.
- **Sanitation:** Upgraded sanitation facilities in nearly all public primary schools within the constituency.

ICT and Youth Empowerment

- **Juja ICT Hub:** Established a digital innovation hub offering computer literacy, coding classes, and business incubation services. Over **500 youth trained** since 2023.

3. Statutory Compliance and Financial Accountability

The Fund has adhered strictly to statutory regulations as outlined in the **Public Finance Management Act** and **CDF Act**. Key compliance measures include:

- **Annual Audit Reports:** Received qualified audit opinions for five consecutive years (2021–2025).
- **Procurement Compliance:** All procurements carried out in line with **Public Procurement and Asset Disposal Act**.
- **Timely Bursary Disbursements:** All bursary allocations completed within the first quarter of each academic year.

4. Major Risks and Mitigation Strategies

Risk	Impact	Mitigation Measures
Delay in national disbursements	Slows project execution	Prioritization of ongoing projects; phased rollout
Vandalism of public assets	Loss of school equipment	Community policing and CCTVs in hotspots
Poor contractor performance	Delays and substandard work	Prequalification, performance bonds, strict penalties
Inflation/Cost escalation	Budget overruns for materials and labor	Early procurement and supplier framework contracts

5. Material Arrears in Statutory and Financial Obligations

As of 30th June 2025:

- **Statutory Obligations:** All tax and regulatory remittances up to date.
- **Bursary Arrears:** Nil – All disbursements up to date.

6. Review of the Economy and Sector (Local Context)

Economic Trends

- Juja’s proximity to **Thika Superhighway** and **Nairobi** has made it a fast-growing urban center.
- Growth in **real estate**, **small-scale trade**, and **higher education** has stimulated local economic activity.
- Cost of living pressures in 2025 affected household incomes and increased bursary demand.

Sector-Specific Developments

- Education sector growth with new private institutions and increased enrollment.
- Water demand rising due to population pressure.

- Emerging potential for ICT and agribusiness among youth and SMEs.

7. Future Development Plans (2024–2027)

The Fund's strategic outlook is aligned with Vision 2030 and includes:

Project Area	Planned Activities
Education	Construct 50 more classrooms; equip 10 labs
Youth Empowerment	Expand ICT hub to include mobile app training
Environment and Climate	Initiate tree-planting and waste recycling program
Water Projects	Drill 2 more boreholes and install storage tanks
Security	Build more security offices

8. Conclusion

Juja Constituency has shown strong financial discipline, efficient project delivery, and responsiveness to community needs. With a forward-looking plan that emphasizes education, technology, youth development, and infrastructure, the Constituency is well-positioned to continue driving inclusive and sustainable development.

The Constituency Office remains committed to transparency, community involvement, and results-driven development.

.....
to
 Name *OLYMPIA MUSA NYE*
 Fund Account Manager

8. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

2. Environmental performance

Juja NG-CDFC strategic Environmental agenda recognizes the provisions of the NG-CDF Board Strategic Plan and the National Environmental Management Authority (NEMA) guidelines. The NEMA Performance Contract Guidelines for all Ministries, Departments and Agencies (MDAs) provide that institutions undertake planning, implementation, monitoring and Audit of the projects to ensure compliance with and enforcement of the constitution and other statutory obligations relating to environmental sustainability. As a Constituency, we ensure that Project Management Committees (PMC) continue to prioritize and improve environmental sustainability projects. We also Encourage Community participation in identification, protection, and conservation of environment by carrying out environmental awareness programs. Despite of our effort, delayed approval and funding of projects hindered the effectiveness of this. However, we provided environmental awareness whenever we went for project handover. We also took the opportunity to sensitize the students and pupils in the respective institution on the effects of drug abuse and HIV.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. Juja 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

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movement and accessibility within the office, including PWDs. The Constituency has also put in place disaster-mitigating measures, including fire extinguishers and accessible escape routes in case of emergency.

4. Marketplace practices-

Juja Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification, Implementation, and Monitoring

Juja 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

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identified list of priority projects, both immediate and long-term, was submitted to the NGCDF Board in accordance with the Act.

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

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

Public Awareness

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

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

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

The Accounting Officer in charge of the NGCDF-Juja 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- Juja 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 Juja 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- Juja Constituency financial statements were approved and signed by the Accounting Officer on 27th NOV 2025.



.....
Name: PETER KIRATU NIBARI
Chairman – NGCDF Committee



.....
Name: OLYMPIA NJUNGE
Fund Account Manager

REPUBLIC OF KENYA



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HEADQUARTERS
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Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund - Juja Constituency set out on pages 1 to 76, which comprise of the statement of financial position as at 30 June, 2025 and the

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Juja Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2023), the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inconsistencies in Property, Plant and Equipment

The statement of financial position and as disclosed in Note 23 to the financial statements reflects property, plant and equipment balance of Kshs.2,309,841 in respect to computer and ICT equipment. However, Annex 1 to the financial statements on summary of fixed asset register reflects fixed assets valued at Kshs.27,929,939 which include ICT equipment and other ICT assets of Kshs.809,439. The variance of Kshs.1,500,402 was not explained or reconciled.

In the circumstances, the accuracy and completeness of property, plant and equipment balance of Kshs.2,309,841 could not be confirmed.

3. Unsupported Project Management Committee Bank Accounts

The statement of financial position reflects cash and cash equivalents balance of Kshs.50,099,548 which includes Project Management Committee (PMC) balance of Kshs.3,929,585 as disclosed in Note 19 and Annex 2 to the financial statements. However, the PMC balances were not supported with cashbooks, certified PMC bank statements, certificate of bank balances and bank reconciliation statements for the respective accounts. Further, the statement reflects comparative cash and cash equivalents balance of Kshs.33,085,063 which as disclosed in Note 19 to the financial statements includes PMC accounts balance of Kshs.1,712,374. However, the audited prior year report reflects a PMC balance of Kshs.1,700,345.

In the circumstances, the accuracy and validity of the cash and cash equivalents balance of Kshs.50,099,548 could not be confirmed.

4. Cash and Cash Equivalents Balance

The statement of financial position reflects cash and cash equivalents balance of Kshs.50,099,548 as disclosed in Note 19 to the financial statements. However, review of

the statement of financial position reflects cash and cash equivalents balance of Kshs.50,099,548 as disclosed in Note 19 to the financial statements. However, review of records provided revealed that the NGCDF operations bank account statement reflected several cheques amounting to Kshs.229,000 were cleared multiple times and at different times. This casts doubt on the authenticity of the bank statements

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.50,099,548 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 - Juja Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects a final revenue budget of Kshs.268,347,659 against actual revenue of Kshs.225,905,704 resulting in budget under-funding of Kshs.42,441,955 equivalents to 16% of the budgeted amount. Similarly, the Fund incurred actual expenditure amount of Kshs.175,806,157 against actual revenue of Kshs.225,905,704 resulting in under-utilization of Kshs.50,099,547 equivalent to 22% of the actual revenue.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of 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, Lawfulness and Effectiveness in Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the National Government Constituencies Development Fund - Juja Constituency in 2024/2025 revealed that the following matters remained unresolved.

	Financial Year	Audit Issue
1	2023/2024	Unsupported Project Management Committee Balances
2	2023/2024	Lack of Ownership Documents
4	2023/2024	Non-Compliance on the Management of Emergency Reserves
5	2023/2024	Failure to Comply with Fiscal Responsibility on the Disbursement of Constituency Development Fund
5	2023/2024	Poor Project Workmanship
6	2023/2024	Lack of Staff Establishment

Other Information

The Management is responsible for the Other Information set out on pages iii to xxxi which comprise of Key Constituency Information and Management, NGCDF Committee, NGCDF Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting, Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit of the National Government Constituencies Development Fund - Juja Constituency 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. Delay in Reporting of Emergency Reserves Project to the NG-CDF Board

The statement of financial performance and Note 14 of the financial statements reflects an amount of Kshs.83,877,028 in respect to other grants and transfer actual expenditure. Included in the amount is Kshs.8,971,958 for emergency project actual expenditure. However, review of sampled voucher revealed that the emergency expenditure for the projects were not reported to the NG-CDF Board within the stipulated 30-day period contrary to NGCDF Regulations, 2016 as indicated below;

- i. An emergency expenditure for the construction of a 6-door tiled pit ablution block at Juja Primary School, was awarded to a local company for a contract price of Kshs.1,794,000 and the amount was paid on 11 November, 2024.
- ii. Emergency expenditure for sewerage system unblocking and renovation work at Juja CDF Office, was awarded to a local company for a contract price of Kshs.1,600,000 on 30 December, 2024.
- iii. A local company was awarded a contract for proposed six (6) doors tiled pit ablution block within Rurii Primary School for a contract price of Kshs.1,800,000 on 10 November, 2024.
- iv. A local company was awarded for construction to completion of a 6-door tiled pit ablution block with one chamber for persons with disabilities at Mugutha Primary School for a contract price of Kshs.1,800,000 on 21 November, 2024.

The Accounting Officer reported the Emergency expenditure to the NG-CDF Board on 28 February, 2025, several months late, with no documentary evidence provided to justify the delay in reporting.

In the circumstances, the Fund was in breach of Section 8(3) of the National Government Constituencies Development Fund Act, 2015.

2. Incomplete Projects – New St. George Dekoma Primary School

The Fund entered into a contract with a local company on 6 December, 2024 for the construction to completion of three (3) roomed administration block, two (2) tiled classroom and 5 (5) door toilets with one chamber for persons with disabilities at a contract sum of Kshs.8,884,880. The works had commencement; however, the completion dates were not specified in the contract while the engineer's inspection certificates, project management committee report and contractor's handing over reports were not provided for audit verification.

Further, review of documents provided revealed that, the contractor had already been paid Kshs.8,173,812. However, field inspection conducted in October, 2025 revealed that the electrical works quoted in the bill of quantity at Kshs.300,000 had not been done.

Further, the contractors had not fully fitted all the electrical fittings in the administration block hence the project was still incomplete past the contract period. In the circumstances, Management was in breach of contract and the value for money could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the

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 also 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

08 December, 2022

National Government Constituencies Development Fund (NGCDF)
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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	2024-2025 Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,441,954
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		179,441,954
Expenses		
Employee costs	10	2,919,240
Committee expenses	11	6,513,600
Use of Goods and Services	12	7,496,520
Other Government Units Actual expenditure	13	75,946,926
Other Grants and Transfers Actual expenditure	14	83,877,028
Depreciation and amortization expense	15	989,932
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		177,743,246
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		1,698,709


The Constituency financial statements were approved by the NGCDFC on 27th NOV 2025 and signed by:


 Chairman NG-CDF
 Committee

Name: PETER KIRATH


 National Sub-County
 Accountant

Name: PRISCILLA J. GERTUMON
 ICPAK M/No: 15993


 Fund Account Manager

Name: OLYMPIA MUSONGE


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

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


	Not e	Period as at June 2025 Kshs	Opening Statement 1st July 2024 Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	50,099,548	33,085,063
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	42,441,954	55,820,641
Prepayments	22	-	-
Total Current Assets		92,541,503	88,905,704
Non-Current Assets			
Property, Plant and Equipment	23	2,309,841	3,299,773
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		2,309,841	3,299,773
Total Assets (A)		94,851,343	92,205,477
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	3,185,634	1,109,937
Lease Liabilities	28	-	-
Gratuity provision	29	327,360	1,455,900
Total Current Liabilities		3,512,994	2,565,837
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		3,512,994	2,565,837
Net Assets (A-B)		91,338,349	89,639,640
Represented by:			
Revaluation Reserves		91,338,349	89,639,641
Accumulated Surplus			
Total Net Assets		91,338,349	89,639,641

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


The Constituency financial statements set out on pages 1 to 5 approved by NG CDFC on 27th NOV 2025 and signed by:



Chairman NG-CDF
Committee
Name: PETER KIRATU MBARI



National Sub-County
Accountant
Name: PRISCAH JEPCHIRUMBARI
ICPAK M/No: 15993



Fund Account Manager
Name: OLYMPIA NGUNYE

National Government Constituencies Development Fund (NGCDF)
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13. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
As at 30 th June 2024 (cash basis)	31,372,689		31,372,689
Adjustments: (to recognize assets and liabilities)			
Add Assets	60,832,789		60,832,789
Less Liabilities	2,565,837		2,565,837
As at July 1, 2024	89,639,641		89,639,641
Surplus/(Deficit) For the Period	1,698,709		1,698,709
Revaluation Gain/Loss	-	-	-
As at 30 th June (current year)	91,338,349	-	91,338,349

Note:

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

*National Government Constituencies Development Fund (NGCDF)
Juja 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	2024-2025 Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		192,820,641
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
Total Receipts		192,820,641
Payments		
Employee costs		4,047,780
Committee expenses		6,513,600
Use of Goods and Services		7,496,520
Other Government Units Actual expenditure		74,221,229
Other Grants and Transfers Actual expenditure		83,527,028
Digital Hubs Expenses Actual expenditure		-
Total Payments	30	175,806,157
Net Cash Flows from/ (used in) Operating Activities		17,014,484
Cash flows From Investing Activities		-
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		17,014,484
Net increase/(decrease) in cash & Cash equivalents		0
Cash Flows from Financing Activities		
Lease Payment		
Net Cash Flows from Financing Activities		17,014,484
Cash and cash equivalents at 1 July	19	33,085,063
Cash and cash equivalents at 30 June	19	50,099,547

(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)
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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	179,441,954	33,085,063	55,820,641	268,347,659	225,905,704	42,441,954	84.18%
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
Totals	179,441,954	33,085,063	55,820,641	268,347,659	225,905,704	42,441,954	84.18%
Expenses							
Employee costs	3,455,040	2,578,407	-	6,033,447	4,047,780	1,985,667	67.09%
Committee expenses	6,328,000	170,581	-	6,498,581	6,513,600	(15,019)	100.23%
Use of Goods and Services	6,366,736	1,230,228	-	7,596,964	7,496,520	100,444	98.68%
Other Government Units Actual Expenditure	64,400,000	27,249,910	50,953,088	142,602,998	74,521,229	68,081,769	52.26%
Other Grants and Transfers Actual Expenditure	93,508,921	633,276	4,867,553	99,009,750	83,227,028	15,782,722	84.06%
Digital Hubs Expenses	5,383,258	-	-	5,383,258	-	5,383,258	0.00%
Funds Pending Approval**	-	359,336	-	359,336	-	359,336	0.00%

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	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs		Kshs		Kshs	Kshs	Kshs	
	a	b	C=(a+b)		d	e=(c-d)	f=d/c*100	
	2024-2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025			
AiA	-	203,000	-	203,000	-	203,000	0.00%	
Inward cheques	-	10,000	-	10,000	-	10,000	0.00%	
pmc savings	-	650,325	-	650,325	-	650,325	0.00%	
Total Expenditure	179,441,954	33,085,063	55,820,641	268,347,659	175,806,157	92,541,502	65.51%	
Surplus for the period								

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

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Explanatory Notes.


- *Employees cost is at 67.09% because there is a figure of gratuity provision for the past 3 years which was carried forward to current year*
- *Committee expenses was at 100.23% because there was carried forward amount from last year which was utilized fully during financial year.*
- *Transfer to other government units and other grants and transfers is at 52.26% and 84.06 respectively due to delay disbursement of funds from the board and prolonged procurement process by new directives introduced by the government.*
- *Others with 0% are yet to be approved by the board.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	92,541,502
Less undisbursed funds receivable from the Board as at 30 th June 2025	(42,441,954)
Cash and Cash Equivalents at the end of the 30 th June 2025	50,099,547

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 27th NOV 2025 and signed by:


 Fund Account Manager
 Name: OLYMPIA MUSOMYE


 National Sub-County Accountant
 Name: PRISCILLA JOSEPHINE
 ICPAK M/No: 15993


 Chairman NG-CDF Committee
 Name: PETER KIRATU NBARI

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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	3,455,040	2,578,407	-	6,033,447	4,047,780	1,985,667
1.2 Committee allowances	4,128,000	170,581	-	4,298,581	4,313,600	(15,019)
1.3 Use of goods and services	3,183,477	1,230,228	-	4,413,705	4,313,261	100,444
Sub-total	10,766,517	3,979,216	-	14,745,733	12,674,641	2,071,092
2.0 Monitoring and evaluation						
2.1 Capacity building	1,800,000	-	-	1,800,000	1,800,000	-
2.2 Committee allowances	2,200,000	-	-	2,200,000	2,200,000	-
2.3 Use of goods and services	1,383,259	-	-	1,383,259	1,383,259	(0)
Sub-total	5,383,259	-	-	5,383,259	5,383,259	(0)

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
4.0 Emergency						
Rurii primary school	1,800,000.00			1,800,000	1,659,281	140,719
Mugutha primary school	1,800,000.00			1,800,000	1,660,906	139,094
Kumura primary school	2,200,000.00			2,200,000	2,040,600	159,400
Juja Farm primary school	1,800,000.00			1,800,000	1,676,596	123,404
Juja NG CDF office	1,600,000.00			1,600,000	1,475,575	124,425
New St George Dekoma primary school	244,000.00			244,000		244,000
unutilized	313		213,317	213,630		213,630

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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 Disbursement			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	9,444,313	-	213,317	9,657,630	8,512,958	1,144,672
5.0 Bursary and Social Security				-		-
5.1 Primary Schools				-		-
5.2 Secondary Schools	49,776,000	70,002		49,846,002	49,594,700	251,302
5.3 Tertiary Institutions	2,000,000	27		2,000,027	2,232,000	(231,973)
5.4 special needs	20,000,000	79,974		20,079,974	17,822,100	2,257,874
5.5 Education Support Programmes				-		-
5.6 Social Security				-		
Sub-total	71,776,000	150,003	-	71,926,003	69,648,800	2,277,203
7.0 Environment				-		-

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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
Witeithie police post			233,816.00	233,816	233,562	254
New St. Goerge Muthara secondary school			233,816.00	233,816	233,562	254
Abasalama Primary School			233,816.00	233,816	233,562	254
Juja Farm primary school			233,816.00	233,816	233,562	254
Thiririka Primary School			233,816.00	233,816	233,562	254
New St. Goerge Dekoma primary school			657,316.00	657,316	657,316	-
Jomo Kenyatta primary school			233,816.00	233,816	233,562	254
Gachororo Secondary school			233,816.00	233,816	233,562	254
Rurii primary school			233,816.00	233,816	233,562	254
Kumura Primary school			233,816.00	233,816	233,562	254

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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
Ndarasha police post			233,816.00	233,816	233,562	254
Theta police post			233,816.00	233,816	233,562	254
Twiga primary school			233,816.00	233,816	233,562	254
Mutundu primary school			233,816.00	233,816	233,562	254
Toll Primary School			233,812.00	233,812	233,573	239
Theta secondary school			723,500.00	723,500	723,500	-
GSU Primary school	385,000.00			385,000		385,000
Jacaranda Primary School	385,000.00			385,000		385,000
Blessed Mugutha Secondary School	385,000.00			385,000		385,000
Rwera Primary School	385,000.00			385,000		385,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Ndururumo Primary School	385,000.00			385,000		385,000
Kariaini Primary School	385,000.00			385,000		385,000
Thome Primary School	385,000.00			385,000		385,000
Theta secondary school	385,000.00			385,000		385,000
Magomano Primary school	385,000.00			385,000		385,000
Nyacaba Primary School	385,000.00			385,000		385,000
Muthara Secondary School	385,000.00			385,000		385,000
Karamaini Primary School	385,000.00			385,000		385,000
St Fancis Nyacaba Secondary School	385,000.00			385,000		385,000
Juja Farm Secondary School	385,000.00			385,000		385,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Athi Primary School	385,000.00			385,000		385,000
Juja Secondary School	385,000.00			385,000		385,000
St Paul Primary School	385,000.00			385,000		385,000
Kiaora Primary School	385,000.00			385,000		385,000
St Paul Secondary School	385,000.00			385,000		385,000
Kibii Primary School	385,000.00			385,000		385,000
Toll Primary School	385,000.00			385,000		385,000
Mwireri Primary school	385,000.00			385,000		385,000
Juja Farm Primary School	385,000.00			385,000		385,000
Environment		208.71		209		209

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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	8,855,000	209	4,654,236	13,509,445	4,650,695	8,858,750
8.0 Primary Schools Projects				-		-
8.1 Mwireri Primary school		3,280,060		3,280,060	3,015,140	264,920
8.2 Mirima Ini Primary school		1,272,585		1,272,585	1,270,023	2,562
8.3 GSU Primary school		3,600,120	2,200,000	5,800,120	5,503,799	296,321
8.4 New St. George Kariaini primary school		3,060,820		3,060,820	3,043,256	12,564
8.5 Magomano Primary school		2,942,603	2,942,603	5,885,205	5,883,660	1,545
8.6 Mugutha primary school		2,942,603	2,942,603	5,885,205	5,882,985	2,220
8.7 Muthara Primary school		2,942,603	2,942,603	5,885,205	5,553,445	331,760
8.8 Gachororo Primary school		2,942,603	2,942,603	5,885,205	5,638,492	246,713

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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
8.9 Toll Model Primary School		2,733,357	1,663,273	4,396,630	3,781,340	615,290
New St George Dekoma primary school			9,073,135.00	9,073,135	8,667,361	405,774
Kuraiha Primary School		255,526		255,526	253,851	1,675
Kiaora Primary School		8,825		8,825	-	8,825
Mugutha Primary School		7,392		7,392	-	7,392
St Paul Primary School		7,899		7,899	-	7,899
Murera Primary School		3,455		3,455	-	3,455
Nyacaba Primary School		1,776		1,776	-	1,776
Kalimoni Primary School		12,545		12,545	-	12,545
Kuraiha Primary School		7,730		7,730	-	7,730

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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			
Athi Primary School		5,092		5,092	-	5,092
Toll Primary School		3,315		3,315	-	3,315
Gachororo Primary School		13,919		13,919	-	13,919
Rurii Primary School		144,538		144,538	143,586	952
Thome Primary School		10,349		10,349		10,349
Karia-Ini Primary School		240,547		240,547	229,296	11,251
Karakuta Primary School		146,938		146,938	140,575	6,363
Nyacaba Primary School		303,431		303,431	301,555	1,876
Jacaranda Primary School		59,777		59,777	59,777	-
New St George Flat primary school			7,800,000	7,800,000	7,371,150	428,850

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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
St George Dekoma Primary School	1,500,000.00			1,500,000	-	1,500,000
St George Flat Primary School	1,500,000.00			1,500,000	-	1,500,000
St George Runda Primary School	9,000,000.00			9,000,000	-	9,000,000
Thome Primary School	8,500,000.00			8,500,000	-	8,500,000
Gachororo Primary School	6,000,000.00			6,000,000	-	6,000,000
Kuraiha Primary School	3,200,000.00			3,200,000	-	3,200,000
Mugutha Primary School	8,000,000.00			8,000,000	-	8,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Abasalama Primary School	1,500,000.00			1,500,000	-	1,500,000
Twiga Primary School	1,500,000.00			1,500,000	-	1,500,000
Mwireri Primary school	1,500,000.00			1,500,000	-	1,500,000
				-		-
Sub-total	42,200,000	26,950,403	32,506,818	101,657,221	56,744,291	44,912,930
9.0 Secondary Schools Projects (List all the Projects)				-		-
New St George Muthara secondary school			9,073,135.00	9,073,135	8,613,585	459,550
New St George Bridge secondary school			9,073,135.00	9,073,135	8,592,778	480,357
Yutan Ltd			300,000.00	300,000	300,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
St Paul Secondary School		273,788		273,788	270,575	3,213
Ndururumo Secondary School		4,701		4,701	-	4,701
Juja Secondary School		9,371		9,371	-	9,371
Karamaini Secondary School		11,647		11,647	-	11,647
St George Muthara Secondary School	1,500,000.00			1,500,000	-	1,500,000
St Francis Nyacaba Secondary School	10,200,000.00			10,200,000	-	10,200,000
St George Twiga Secondary School	9,000,000.00			9,000,000	-	9,000,000
St George Bridge Secondary School	1,500,000.00			1,500,000	-	1,500,000
Sub-total	22,200,000	299,507	18,446,270	40,945,777	17,776,938	23,168,839

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Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursement Kshs			
10.0 Tertiary institutions Projects (List all the Projects)						
	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
11.0 Security Projects						
Toll AP post		150,000	-	150,000	135,000	15,000
Tol ACC office		150,000		150,000	150,000	-
Dcc Office Security		10,046		10,046	-	10,046
Thome Chiefs Camp		6,587		6,587	-	6,587
Kamae Police Post		131,110		131,110	129,575	1,535
Judah Chief's Office	3,433,607.18			3,433,607	-	3,433,607

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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	3,433,607	447,742	-	3,881,350	414,575	3,466,775
12.0 Acquisition of assets			-	-		-
12.1 Purchase of computers		5,117		5,117	-	5,117
12.2 Purchase of furniture and fittings				-		-
12.2 Construction of CDF office			-	-	-	5,117
Sub-total	-	5,117	-	5,117	-	10,234
13.0 Others		-	-	-		-
Sports		10,348.97	-	10,349	-	10,349
KALIMONI DIGITAL ICT HUB	5,383,258.00			5,383,258	-	5,383,258
Juja NG-CDF Office PMC		19,855.95	-	19,856	-	19,856

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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	5,383,258	30,205	-	5,413,463	-	5,413,463
Funds pending approval**		-		-		-
unapproved projects	-	359,336		359,336		359,336
AiA		203,000		203,000		203,000
Inward cheques		10,000		10,000		10,000
pmc savings		650,325		650,325		650,325
Sub-total	-	1,222,661	-	1,222,661	-	1,222,661
Total	179,441,954	33,085,063	55,820,641	268,347,659	175,806,157	92,546,619

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

17. Notes to the Financial Statements

1. General information

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

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore, these 1st/ 2nd/ 3rd/year financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

These financial statements were authorized for issue by the accounting officer on 17th August 2025.

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of

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Cash Flows). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended 30th June 2025

3. Adoption of New and Revised Standards

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

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. <i>Not applicable</i>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. <i>Not applicable</i>
IPSAS 45: Property Plant and Equipment	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that

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	<p>satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>Not applicable</i></p>
<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>Not applicable</i></p>
<p>IPSAS 47: Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue 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>

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	<i>Not applicable</i>
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><i>Not applicable</i></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><i>Not applicable</i></p>

ii. 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. . Recurrent grants are recognized in the statement of performance Development/capital grants are recognized in the statement of performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

Revenue shall be recognized after allocations have been approved by the NG-CDF Board.

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

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

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

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

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement

if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

e) Intangible assets

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

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future

events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparatives

In preparing these financial statements, the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of accounting

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.

(include provisions applicable for your organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

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6. Transfers from the NGCDF Board

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

7. Transfers from domestic and foreign partners

Description	2024-2025
	Kshs
Grants	-
Total	-

8. Finance income

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

(Provide a brief explanation for this revenue)

9. Miscellaneous income

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

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10. Employees cost

	<i>2024-2025</i>
	Kshs
NG-CDFC Basic staff salaries	2,111,748
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	654,972
Employer Contributions Compulsory national social security schemes	120,840
Employer Contributions Compulsory Housing levy	31,680
Employer contributions to National Industrial Training Authority	-
Other Specify	-
Total	2,919,240

11. Committee Expenses

	<i>2024-2025</i>
	Kshs
Sitting allowance	2,243,600
Other Committee expenses	4,270,000
Total	6,513,600

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12. Use of Goods and services

	<i>2024-2025</i>
	Kshs
Utilities, supplies and services	74,800
Communication, supplies and services	61,747
Domestic travel and subsistence	200,000
Printing, advertising and information supplies & services	150,602
Office Rent	-
Training expenses	3,877,400
Hospitality supplies and services	32,000
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	2,157,001
Fuel, oil & lubricants	-
Bank charges	15,950
Routine maintenance – vehicles and other transport equipment	-
Routine maintenance – other assets	85,000
Strategic plan expenses	-
Other operating expenses	842,020
Total	7,496,520

13. Other Government Units Actual Expenditure

Description	<i>2024-2025</i>
	Kshs
Primary Schools Actual Expenditure	57,833,249
Secondary Schools Actual Expenditure	18,113,677
Tertiary Institutions Actual Expenditure	-
Total	75,946,926

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14. Other Grants and transfers Actual Expenditure

	<i>2024-2025</i>
	Kshs
Bursary – secondary schools	49,594,700
Bursary – tertiary institutions	17,822,100
Bursary – special schools	2,232,000
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	5,575
Climate change mitigation projects	4,650,695
Emergency projects Actual Expenditure	8,971,958
Roads projects Actual Expenditure	-
Others specify; School bus and security projects renovation and equipping. (Gachororo bus 300,000, Toll AP post 150,000, and Equipping of Toll ACC office 150,000)	600,000
Total	83,877,028

15. Depreciation and Amortization Expenses

Description	<i>2024-2025</i>
	Kshs
Property Plant and Equipment	989,932
Intangible Assets	-
Total	989,932

16. Digital Hubs Expenses

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

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17. Gain/loss on Sale of Assets

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

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

18. Impairment Loss

Description	2024-2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank Ltd Bank, Account No. 0870262101693 (Operations account)</i>	45,710,450	31,372,689
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Equity Bank Ltd, account No. 1520285483413 (Deposit account)</i>	459,513	-
<i>Equity Bank Ltd, account No. (PMC accounts)</i>	3,929,585	1,712,374
Total	50,099,548	33,085,063
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-

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Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

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

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20. Receivables from Exchange Transactions

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

i. Ageing Analysis for Receivables

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

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21. Receivables from Non-Exchange Transactions

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	42,441,954		55,820,641.00	
Outstanding imprest	-		-	
Total	42,441,954		55,820,641	
Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

22. Prepayments

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

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress	Service concession assets	Total
Depreciation Rate		10%	25%	x%	12.5%	30%	x%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	-	-	-	-	4,713,961	-	-	4,713,961	-
Additions	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	4,713,961	-	-	4,713,961	-
Depreciation And Impairment										
Opening accumulated depreciation as at 1 st July 2024	-	-	-	-	-	1,414,188	-	-	1,414,188	-
Depreciation	-	-	-	-	-	989,932	-	-	989,932	-
Disposals	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	2,404,120	-	-	2,404,120	-
Net Book Values										

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	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress	Service concession assets	Total
Depreciation Rate		10%	25%	x%	12.5%	30%	x%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as at 1 st July 2024	-	-	-	-	-	3,299,773	-	-	3,299,773	-
As At 30 th June 2025	-	-	-	-	-	2,309,841	-	-	2,309,841	-

The statement does not contain comparatives, as the entity has taken advantage of IPSAS 33 provisions on presentation for the first year of transition

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Valuation

Items of PPE are valued at Historical cost at the point of recognition in the financial statements. Where historical cost is not available or the item has been acquired at, PPE has been valued at the current operational value which is the amount the entity would pay for the remaining service potential of an asset at the measurement date.

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 Kshs	Accumulated Depreciation Kshs	NBV Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	4,713,961	2,404,120	2,309,841
Office Equipment, Furniture, And Fittings	-	-	-
Total	4,713,961	2,404,120	2,309,841

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

	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	4,713,961	2,404,120
Office Equipment, Furniture and Fittings	-	-
Total	4,713,961	2,404,120

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24. Intangible Assets

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

25. Right-of use assets

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

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As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at 30 Sept/Dec/ March/June 2025	-	-	-	-
Carrying Amount				
As at 30 Sept/Dec/ March/June 2025	=	=	=	=

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26. Trade and Other Payables

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

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27. Third-Party deposits

	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Retention as at start of the period (A)	1,109,937	1,109,937
Retention held during the period (B)	8,207,908	
Retention paid during the period (C)	6,132,211	-
Closing Retention as at period xx, D= A+B-C	3,185,634	1,109,937

Retentions aging analysis.

	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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

28. Lease Liabilities

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

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Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	Period ended June 2025	Opening Statement
	Kshs	1st July 2024 Kshs
Gratuity at the beginning of the period (A)	1,455,900	
Gratuity held during the period (B)	654,972	1,455,900
Gratuity paid during the period (C)	1,783,512	
Total Gratuity provision D=(A+B-C)	327,360.00	1,455,900

30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Ksh
Surplus for the period before tax	1,698,709
Adjusted for:	
Depreciation	989,932
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	(13,378,687)
Changes in deferred income	-
Changes in Third party deposits	(2,075,697)
Changes in gratuity provision	1,128,540
Changes in payments received in advance	-
Net cash flow from operating activities	17,014,484

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

31. Financial Risk Management

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

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i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June (Current FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-
As at 30 June (Previous FY)	-	-	-	-
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

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

Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June (Current FY)				
Trade payables	-	-	-	-
Current poportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	-	-
Total	-	-	-	-
As at 30th June (Previous FY)	-	-	-	-
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

iii) Market risk

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

a) Foreign currency risk

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

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 favourable interest rates.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data 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 (Current FY)				

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Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-
As at 30th June (Previous FY)				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-

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

iv) Capital Risk Management

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

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash and Bank Balances	-	-
Net Debt/(Excess Cash And Cash Equivalentents)	-	-
Gearing	-	-

32. Related Party Disclosures

	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,243,600	170,581
		-
Transaction with the NGCDF Board	-	-
Transfers from the NGCDF Board during the year	192,820,641	31,372,689
Total	195,064,241	31,543,270

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

(Give details)

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Contingent Liabilities

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

35. Capital Commitments

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

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

36. Events after the Reporting Period

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

37. Ultimate And Holding Entity

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

38. Currency

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

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18. Annexes

Annex 1 – Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	0	-	-	0
Buildings and structures	22,000,000	-	-	22,000,000
Transport equipment	5,000,000	-	-	5,000,000
Office equipment, furniture, and fittings	120,500	-	-	120,500
ICT Equipment and Other ICT Assets	809,439	-	-	809,439
Other Machinery and Equipment	0	-	-	0
Intangible assets	0	-	-	0
Total	27,929,939	-	-	27,929,939

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

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

PMC	Bank	Account number	Reconciled Bank Balance 2024-2025	Restated Bank Balance 2023-2024
Kuraiha Primary School	Equity	1520284097816	1,675.00	255,525.97
Mugutha Primary School	Equity	1520279870491	7,392.00	7,392.00
Toll Primary School	Equity	1520277335298	3,314.58	3,314.58
Rurii Primary School	Equity	1520284483593	951.58	144,537.58
GACHORORO PRY SCH	Equity	0870262573594	2,480.00	2,480
HIGH POINT BODABODA SHED	Equity	0870263580513	175.00	175
TOLL CHIEFS CAMP	Equity	0870263580271	315.00	315
GACHORORO HEALTH CENTRE	Equity	0870263587168	2,619.00	2,619
ELECTRIFICATION PROJECT AC	Equity	0870263580989	2,065.00	2,065
HIGH POINT AP POST	Equity	0870263587382	1,000.00	1,000
SPORTS PMC CDF AC	Equity	0870264372633	1,246.00	1,246
MUIGAI-INI PRY SCH	Equity	0870264392869	1,060.00	1,060
JUJAFARM ROADS	Equity	0870264724893	1,049.65	1,050

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PMC	Bank	Account number	Reconciled Bank Balance 2024-2025	Restated Bank Balance 2023-2024
Karia-Ini Primary School	Equity	1520284483704	11,250.66	240,546.66
Karakuta Primary School	Equity	1520285216910	6,363.00	146,938.00
Nyacaba Primary School	Equity	1520285220711	1,876.00	303,431.00
Mwireri primary school	Equity	1520285578670	264,920.00	-
Muthara primary school	Equity	1520285578377	331,760.00	-
Mirimaini primary school	Equity	1520285578475	2,562.00	-
Mugutha primary school	Equity	1520285578751	2,220.00	-
Magomano primary school	Equity	1520285578323	1,545.00	-
New St George Kariaini primary school	Equity	1520285578583	12,564.00	-
G.S.U primary school	Equity	1520285578518	296,321.00	-
Gachororo primary school	Equity	1520285578298	246,713.00	-
Toll Model primary school	Equity	1520285578268	15,290.00	-
New St George Dekoma primary school	Equity	1520285578535	649,774.00	-
New St George Flat primary school	Equity	1520286168303	428,850.00	-

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PMC	Bank	Account number	Reconciled Bank Balance 2024-2025	Bank Balance 2023-2024
New St George Muthara secondary school	Equity	1520285578623	459,550.00	-
New St George Bridge secondary school	Equity	1520285578437	480,357.00	-
Rurii primary school	Equity	1520286284948	140,719.00	-
Mugutha primary school	Equity	1520286276243	139,094.00	-
Kumura primary school	Equity	1520286276267	159,400.00	-
Juja Farm primary school	Equity	1520286275613	123,404.00	-
Juja NG-CDF Office	Equity	1520285220674	124,425.00	-
<i>Kamae Police Post</i>	Equity	1520284942875	1,534.70	131,110
<i>Environment</i>	Equity	1520268579842	3,749.71	208.71
Kiaora Primary School	Equity	1520284097926	-	8,825.00
St Paul Primary School	Equity	1520284489446	-	7,898.50
Murera Primary School	Equity	1520284483818	-	3,455.00
Nyacaba Primary School	Equity	1520284484243	-	1,775.59
Kalimoni Primary School	Equity	1520284484148	-	12,545.00

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PMC	Bank	Account number	Reconciled Bank Balance 2024-2025	Bank Balance 2023-2024
Kuraiha Primary School	Equity	1520284612250	-	7,730.00
Athi Primary School	Equity	1520284484430	-	5,091.59
Gachororo Primary School	Equity	1520284484025	-	13,918.79
Thome Primary School	Equity	1520284483652	-	10,348.97
Jacaranda Primary School	Equity	1520285220674	-	59,777.00
St Paul Secondary School	Equity	1520284484383	-	273,788.00
Ndururumo Secondary School	Equity	1520284484317	-	4,701.00
Juja Secondary School	Equity	1520284484095	-	9,371.21
Karamaini Secondary School	Equity	1520284657576	-	11,646.95
Dcc Office Security	Equity	1520284405298	-	10,046
Thome Chiefs Camp	Equity	1520284484314	-	6,587
Juja NG-CDF Office PMC	Equity	1520285220674	-	19,856
TOTALS			3,929,584.88	1,712,375.11

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Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The summary statement of appropriation revealed a final expenditure budget of Kshs.284, 902,988 against actual expenditure of Kshs.197, 709,658 resulting in budget under-utilization of Kshs.87, 193,330 equivalent to 31% of the approved budget amount. Similarly, the Fund actual expenditure amount Kshs.197,709,658 against actual income of Kshs.229,082,347 resulting to underutilization of Kshs.31,372,689 or 16% of the actual receipts.</p> <p>As a result, the Fund did not implement planned and approved projects in accordance to the approved programs thereby denying residents of Juja Constituency services.</p>	<p>Management Response The management was unable to attain the 100% utilization rate due to the fact that there was delayed approval of project proposals, disbursement of funds from the NG-CDF Board and a long procurement process after the disbursement. Kindly see the approved AIEs for FY 2023/2024 that had been received</p>	<p>Not resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeline: (Please date when you expect the issue to be resolved)
		during the said period attached. ANNEX 3		
	<p>Non-Compliance on Management of Emergency Reserves</p> <p>The statement of receipts and payments reflects other grants and transfers amounting to Kshs.101, 579,894 which includes emergency expenditure amounting to Kshs.12, 436,190 as disclosed in Note 8 to the financial statements. However, no documentary evidence was provided showing that NGCDF - Juja Constituency had reported any of the emergency expenditure to the Board using the prescribed format and within the stipulated period of 30 days. Further, no minutes were provided as evidence on whether the emergency projects related to 'urgent, unforeseen need for expenditure that could not be delayed. This was contrary to Section 8(3) of the National Government Constituencies Development Fund Act, 2015, which states that "Emergency" shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.</p>	<p>Management Response.</p> <p>Urgency issues are raised by institutions in form of proposals which are later discussed by the NGCDF Committee in their meeting whereby they determine the nature of the project whether to be treated as emergency after visiting the said institution.</p> <p>Attached is a sample of a project proposal of a project treated as emergency in nature. Juja</p>	Not resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Failure to Comply with Fiscal Responsibility Principle on Disbursement of Constituency Development Fund</p> <p>The statement of receipts and payments reflects an amount of Kshs.101, 579,894 for other grants and transfers as disclosed in Note 8 to the financial statements. Included in the amount is Kshs.61,721,200, Kshs.13,691,000 and Kshs.1,928,000 being bursaries to Report of the Auditor-General on National Government Constituencies Development Fund-Juja Constituency for the year ended 30 June, 2024</p> <p>Tertiary institutions and special schools respectively. The total revenue received by the Fund as stated in the statement of receipts and payments totaled to Kshs.204, 336,640. As a result, the total disbursement of bursaries constituted thirty-allowed limit. Eight (38%) of the total revenue for the year ended 30 June,2024 which is above the 35%In the circumstances</p>	<p>NGCDF ensures to prepare emergency report that provides the emergency expenditure then submits the report to the NGCDF Board.</p> <p>During the FY 2023/2024 the management listed and reported emergency expenditure to the NGCDF Board all the emergency projects Attached are emergency report submitted to the NG-CDF Board. ANNEX 4</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>1 Nyacaba Primary School</p> <p>During the year under review, the Fund awarded Ms Outset Capital Company Limited a contract for the renovation to completion of 6 No classrooms at a contract sum of Kshs.3,596,100. The following anomalies were noted:</p> <ul style="list-style-type: none"> i. Poor workmanship was noted on the gutters installed at the forefront. ii. The architectural drawings and the project expenditure reports were not provided for audit. iii. Though the project was complete and in use the project inspection report was not provided for audit to enable auditors confirm whether the project had been completed. 	<p>Management Response.</p> <p>The sub county Works Officer visited the site for project inspection and assessed the project before approval of payment, then comes up with project payment details and completion certificate which NGCDF office relies on when processing payments for the works done. Some defects occur after the defect liability period which are cumbersome for the office to control. The management will ensure to communicate with</p>	<p>Not resolve</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>pleted as per the BQ at the time of handing over.</p> <p>In the circumstances the management was in breach of the law and the value for money could not be confirmed</p>	<p>end users (school management) for them to ensure maintenance of the project. Kindly see attached expenditure reports, payment certificate, project status report minutes and completion certificate for the project. ANNEX 6</p>		

.....
 Name **OLYMPIA MUSOMYE**
 Fund Account Manager.