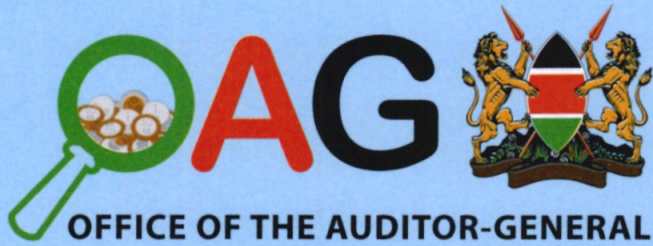
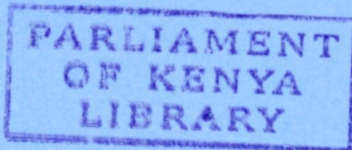


REPUBLIC OF KENYA



Enhancing Accountability

REPORT




OF

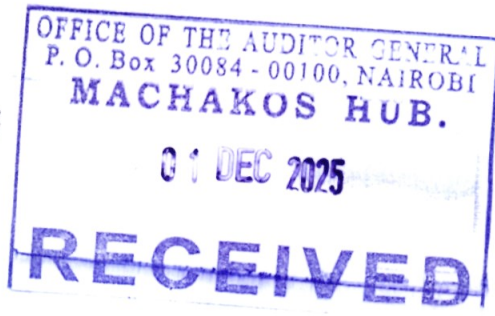
THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KIBWEZI WEST CONSTITUENCY**

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

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 07 APR 2026	
DAY: Tuesday	
TABLED BY:	Hon. Samuel Chepkorir, MP
CLERK-AT THE-TABLE:	Ar Shyuka



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

KIBWEZI WEST CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30th JUNE 2025

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;

- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Japhet N. Ngui
2.	National Sub-County Accountant	Clement Muasa Kitua
3.	Chairman NGCDFC	Gabriel M. Kisilu
4.	Member NGCDFC	John M. Nyamai
5.	Member NG CDFC	Irene M. David

(c) Fiduciary Oversight Arrangements

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

(d) NG-CDF Kibwezi West Constituency Headquarters

Kibwezi West NG-CDF Building

Next to Makindu Sub-County Head quarters.

Makindu, Kenya

(e) NGCDF Kibwezi West Constituency Contacts

Telephone: (254) 722-445-495

E-mail: cdkibweziwest@ngcdf.go.ke

Website: www.kibweziwest@ngcdf.go.ke

(f) NGCDF Kibwezi West Constituency Bankers

1. Bank A. (Operations Account). no. 1148787925

Kenya Commercial Bank.

Makindu Branch

P.O. Box 288-90138

Makindu-Kenya

2. Bank B. (Deposit account). no. 1730285233809

Equity Bank

Kibwezi Branch

P. O. Box 263-90138

Makindu- Kenya

3. Bank C. (PMC Accounts)

a) Kenya Commercial Bank

Makindu Branch

b), Equity Bank

Kibwezi Branch

c)- Co-operative Bank

Emali Branch

(g) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084




GPO 00100

Nairobi, Kenya



(h) Principal Legal Adviser

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

3 National Constituency Development fund Committee

Name	Details
 <p>Chairman : Gabriel M. Kisilu</p>	<p>Date of Birth:1968 Academic Qualification: Diploma Work Experience: P1 Teacher for 15years, currently the Executive KNUT Secretary Kibwezi Sub-County and NG-CDFC for 3 years</p>
 <p>Co-opted Member: Ms. Gloriam Mbinya Wambua</p>	<p>Date of Birth: 02/07/1996 Academic Qualification: KCSE Work Experience: Served as Kibwezi West NG-CDFC from Makindu ward from 2022</p>
	<p>Date of Birth:15/08/1984 Academic Qualification: KCSE Work Experience: Business lady from Emali/Mulala Ward. Appointed to serve as Kibwezi West Committee member since 2022</p>

*National Government Constituencies Development Fund (NGCDF)
 Kibwezi West Constituency
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<p>Female Adult Representative : Irene David</p>	
	<p>Date of Birth: 07/01/1993 Academic Qualification: KCSE Professional Qualification: Bachelor of Business Management- Finance & Banking Work Experience: Grant Officer, Kenya Social Economic Inclusion Project, 4 years. : Served as Kibwezi West NG-CDFC for 2 years</p>
<p>Male Adult Representative :Mr. Fidellis Wambua Muendo</p>	
	<p>Date of Birth:24/05/1993 Academic Qualification: KCSE Work Experience: Served as Kibwezi West NGCDFC PWD rep for 2 years</p>
<p>Representative of Persons Living with Disability:</p>	

*National Government Constituencies Development Fund (NGCDF)
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Female Adult Representative:
Josephine Ndunge Makua

Date of Birth:24/07/1986
Academic Qualification: KCSE
Work Experience: business lady



Male Youth Representative:
Andreas Kiema Nguli


Date of Birth:19/12/1991
Academic Qualification: Diploma in Education
Work Experience: Self Employed, Served as Kibwezi West
NG-CDFC for 2 years



Female Youth Representative:
Rabecca Mbula Maanzo

Date of Birth:20/7/1991
Academic Qualification: KCSE
Work Experience: Female youth representative from
Nguu/Masumba ward for 2yrs
Self Employed

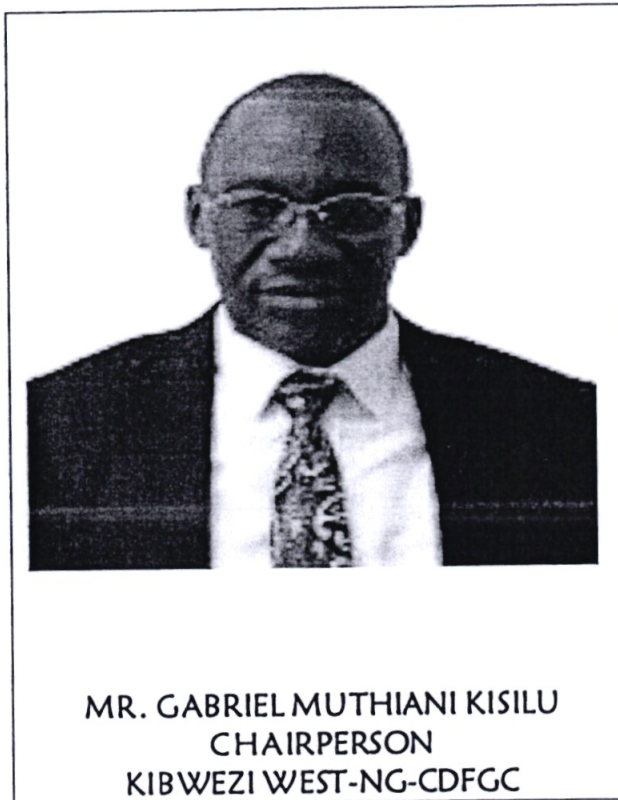
*National Government Constituencies Development Fund (NGCDF)
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 <p>Fund Account Manager</p>	<p>Date of Birth: 14/10/1969 Academic Qualification: Masters/MBA Work Experience: Accountant for 18 years</p>
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NG CDFC members who exited during the financial year and the period they served.

NAME	CATEGORY	PERIOD SERVED	EXIT YEAR
John Nyamai	Nominee from Constituency Office	2022-2025	2024/2025

4. NG-CDFC Chairman's Report



Kibwezi West is a constituency in Kenya. It is one of six constituencies in Makueni County. Kibwezi West constituency comprises of the six wards namely Makindu, Emali/Mulala, Nguu/Masumba, Nguumo, Kikumbulyu South and Kikumbulyu North.

I am very humbled for having led Kibwezi West NG-CDFC from 16th December 2022 and again being elected a Chairman after gazettelement on 21st May 2025. I wish to thank current NGCDFC for trusting with the position.

I am very grateful for the good cooperation my NGCDFC members, staff and Kibwezi West constituents are according me as we serve the public.

We the NGCDFC-Kibwezi west are very happy to be part of the large NGCDF family established under the National Government Constituencies Development Fund Act 2015 (amended 2022 and 2023) and regulation 2016.

In the financial year 2024/2025 the NG-CDF Board allocated **Kshs. 188,414,052** to our constituency. The NG-CDFC then apportioned this amount to the following sectors as guided by the NG-CDF Act 2015.

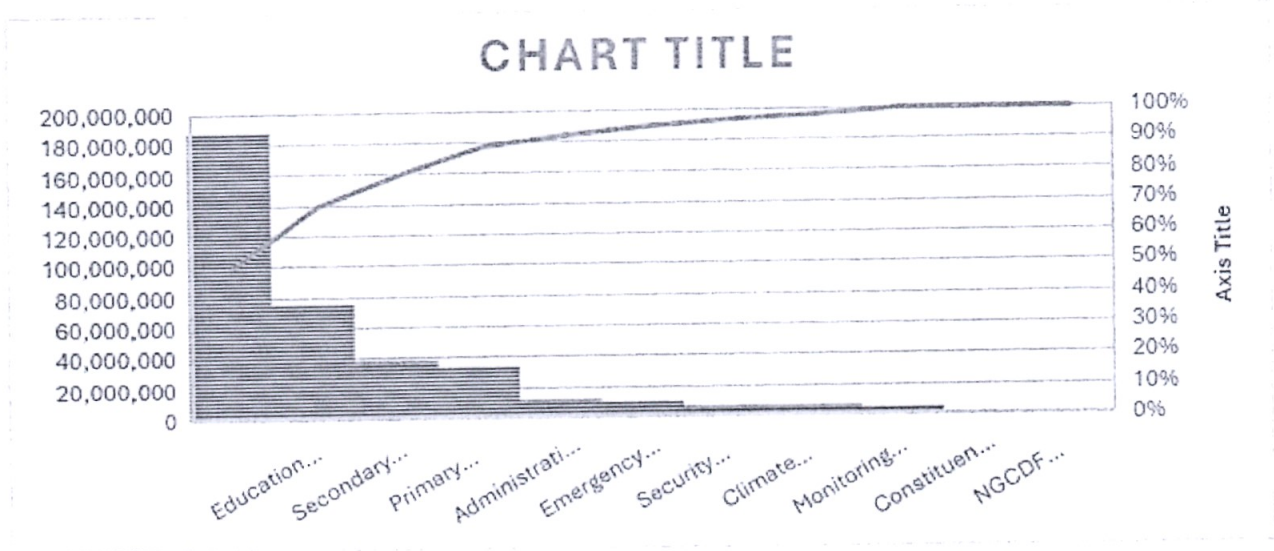
National Government Constituencies Development Fund (NGCDF)
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Serial	Name of Sector/project	Amount Allocated-Ksh.
087/API	Administration/Recurrent expenditure	11,304,843
087/AP2	Monitoring and Evaluation/Capacity Building	5,652,421
087/2640100	Education Bursaries	75,365,621
087/2640200	Emergency Reserve	9,916,529
087/2630204	Primary School Projects	33,629,000
087/2630205	Secondary School Projects	38,080,000
087/2640507	Security Projects	6,915,638
087/2640510	Climate Change Mitigation and Adaptation Activities	6,060,000
087/2640511	Constituency Digital Hubs	1,290,000
087/3111002	NGCDF Office Motor Bike	200,000
Total allocation		188,414,052

During Financial Year 2024/2025, the fund received from the NG-CDF Board a total of **Kshs. 212,920,942**. Out of this Ksh. 148,436,992 was for Financial year 2024/25, while the balance **Ksh. 66,386,950.00** was for financial year 2023/24. The constituency had not received **Kshs. 41,880,060** from the NG-CDF Board by end of the financial 2024/25

The fund had an opening balance of **Kshs. 141,227,060** bringing total funds available for spending during the financial year to **Kshs. 329,641,112**. Out of the total funds available during the FY, expenditure was **Kshs.192,353,267** which was approximately 58% of the total funds available for use during the financial year.

Guided by the high demand for education support to students in high schools and tertiary institutions, the fund allocated the maximum 40% of the total allocation to bursaries.

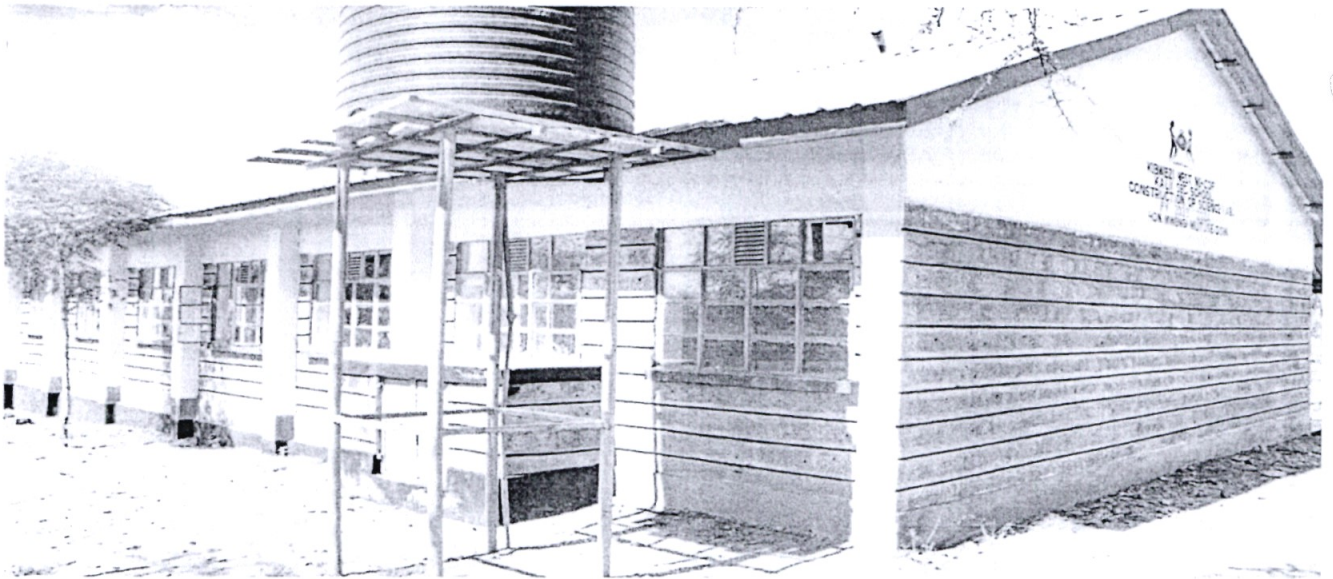


The above allocations have led to more Schools having new and renovated permanent structures hence improving the learning environment drastically.

KEY ACHIEVEMENTS

The committee has also ensured that bursary was disbursed in an open and transparent manner as attested by successful stories from beneficiaries who completed secondary Schools and proceeded to college thanks to NGCDF bursary scheme. We have received acknowledgement letters and receipts as prove of bursary funds reaching the beneficiaries intended

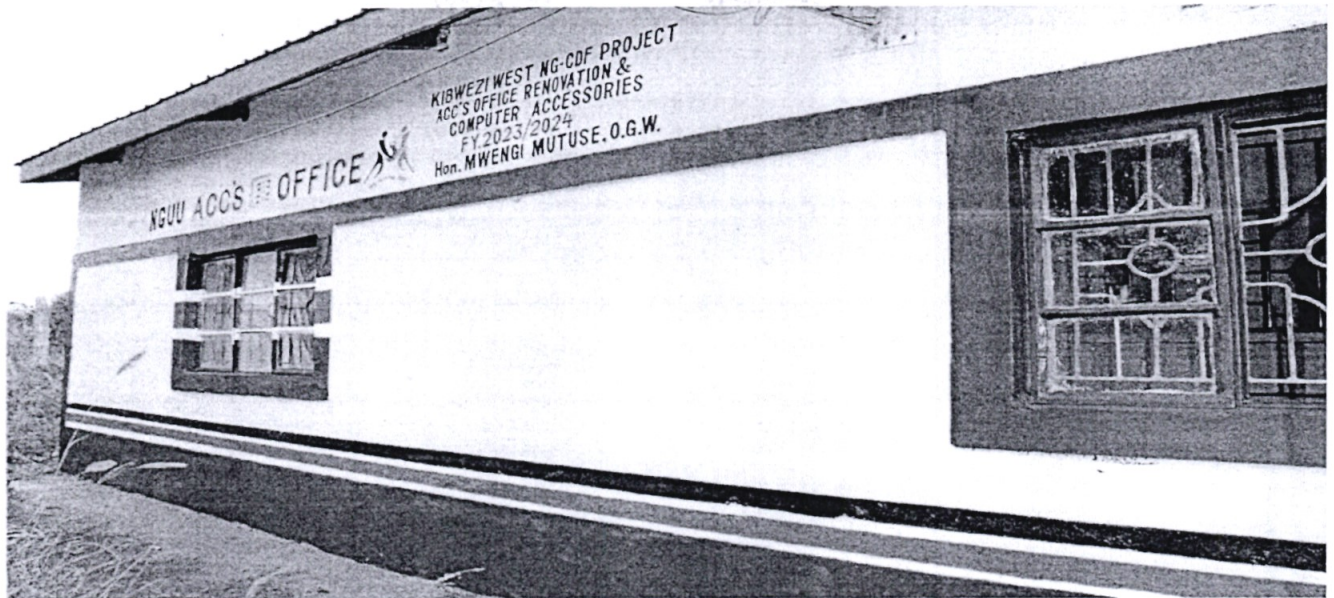
Other projects undertaken during the year include the Construction of an Administration block at Makutano Secondary School, Construction of Science lab at Kalii Secondary School and renovation of over 30 classrooms, Renovation of Kaunguni Asst Chief's Office, Construction of a 1No. classroom block at Kinguu Primary School al, just to mention but a few.



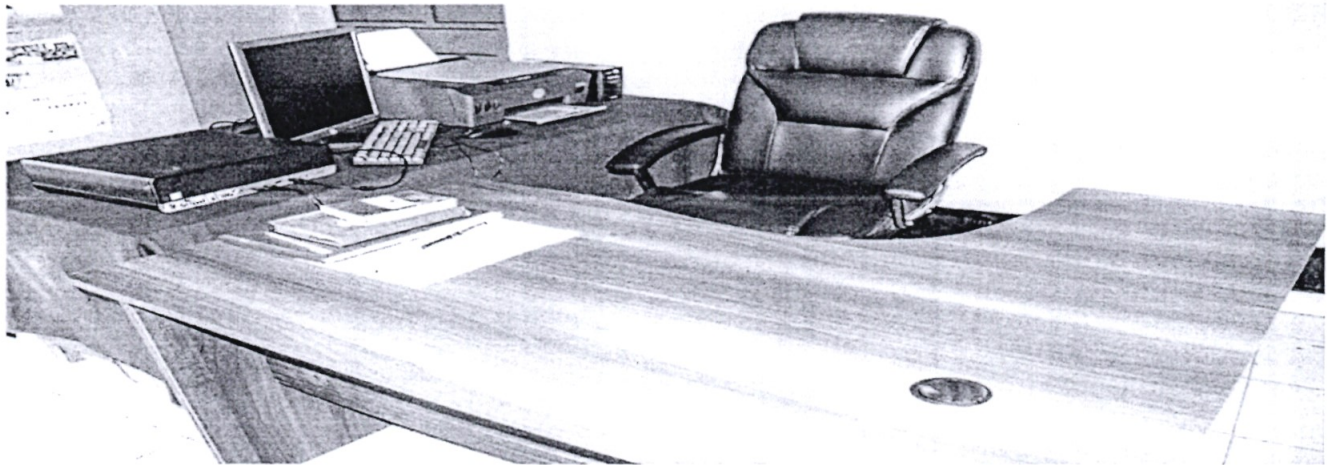
SCIENCE LAB BLOCK AT KALII SECONDARY SCHOOL



RENOVATION OF 2 NO. CLASSROOM BLOCK AT KALYAKALYA PRIMARY SCHOOL.



NGUU ACC OFFICE RENOVATION.



NGUU ACC OFFICE EQUIPING.

EMERGING ISSUES

Delay in funds disbursements leading to untimely projects execution

WAY FORWARD

Timely disbursements of funds to facilitate timely projects execution

.....
Gabriel M. Kisilu
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 Kibwezi West Constituency 2021-2025** plan are to:

1. To improve learning environment
2. To improve working conditions of security personnel
3. To enhance environmental conservation
4. Improve access to education
5. To improve organizational performance

Progress on the attainment of 5 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 secondary Schools and tertiary institutions	In the F/Y 2024/25 we have rehabilitated 23 classrooms in primary Schools and secondary Schools with over 10,000 Benefiting ci	In FY 2023/24 -we increased number of classrooms in Primary School from 6 to 7, in secondary Schools 3 classrooms 1 dormitory, 2 laboratories 1 dining hall - Bursary beneficiaries at secondary School were 4,278 ,tertiary institutions were

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				4,208 and special institutions were 411 as per the attached schedules
Security	To ensure the security personnel have adequate infrastructure for their operation	Improved infrastructure for security entity	- in the F/Y 2024/2025 we built 1 door pit latrine, renovated 2 NGAO offices and purchased office furniture at Nguu ACC Office station	We have renovated 3 roomed Assistant Chief's office and purchased office furniture for Nguu ACC office
Climate change mitigation activities	To protect and improve the environment and environmental conditions	Improved environment and environmental conditions	In the F/Y 2024/2025 we build structures in 13 Schools for tree planting	we increased tree seedlings
Emergency	To ensure unforeseen calamities are dealt with.	Emergency response has been improved.	In the F/Y 2024/2025 7 emergency projects have been implemented and finished	we managed to build 7 toilets in 3 Schools And 2no. Classes renovated

6. Governance Statement

Appointment of NG CDFC Members

- (1) There is established a National Government Constituency Development Fund Committee for every constituency.
- (2) Each Constituency Committee shall comprise of—
 - a) The national government official responsible for co-ordination of national government functions
 - b) Two men each nominated in accordance with subsection (3)
 - c) One of whom shall be a youth at the date of appointment
 - d) Two women nominated in accordance with subsection (3) one of whom shall be youth at the date of appointment
 - e) One person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3)
 - f) Two persons nominated by the constituency office established under regulations made pursuant to the parliamentary service act
 - f) The officer of the board seconded to the constituency committee by the board who shall be an ex officio member without a vote
 - g) One member co-opted by the board in accordance with Regulations made by the Board
- (3) The seven persons referred to in subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.
- (4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.
- (5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.
- (6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.
- (7) The quorum of the Constituency Committee shall be one half of the total membership.
- (8) The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

- (9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.
- (10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.
- (11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.
- 12 A member of the Constituency Committee may be removed from office on any one or more of the following grounds—
- a) Lack of integrity
 - b) gross misconduct
 - c) embezzlement of public funds
 - (d) bringing the committee into disrepute through unbecoming personal public conduct
 - (e) promoting unethical practices;
 - (f) causing disharmony within the committee;
 - (g) physical or mental infirmity.
- (13) 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.
- (14) 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.

The Kibwezi West National Government constituency development fund Committee is in charge of management and overseeing the implementation of the fund. The process of appointment and removal is properly outlined in the NGCDF Act of 2015 and as amended in 2022.

The Constituency Committee comprises 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

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Kibwezi West Constituency
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the date of appointment; (d) one persons 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.

Following the above guidelines Kibwezi West Constituency appointed new NG CDFC Members through the process guided by the NG CDF Act of 2015 and as amended in 2022. Advertisement was made, short listing done as per the 4 wards in the constituency. The selection panel chaired by a nominee of the deputy county commissioner spearheaded the process. After conducting interviews to the applicants the nominees of the panel were:

NAME	CATEGORY	DESIGNATION
Irene David	Female Adult Representative	Member
Andreas Kiema	Male Youth representative	Member
Gabriel M. Kisilu	Male Adult Representative	Chairperson
Rabecca Maanzo	Female Youth Representative	Member
Josephine Mwendu Makau	Female Adult Representative	Member
Fedilis Muendo	Male Adult Representative	Secretary

Through a forwarding letter the nominee of Persons living with disability was;

NAME	CATEGORY	DESIGNATION
Ms. Annastacia Musengya Muema	Representative of persons living with disability	Member

The NG CDF Board co-opted the following member to sit in the NG CDFC Committee;

NAME	CATEGORY	DESIGNATION
Gloriah Wambua	Co-opted Member	Member

The NG CDFC members were appointed and gazetted (21ST May 2025) as follows

NAME	CATEGORY	DESIGNATION
Irene David	Female Adult Representative	Member
Fidelis Muendo	Male Adult Representative	Member
Josephine Mwendu Makau	Female Adult Representative	Member
Andreas Kiema	Male Youth representative	Member
Gabriel M. Kisilu	Male Adult Representative	Chairperson
Rabecca Maanzo	Female Youth Representative	Secretary
Irene David	Female Adult Representative	Member
Ms. Annastacia Musengya Muema	Representative of persons living with disability	Member

The first meeting of Kibwezi West constituency committee took place On 20th June 2025 after gazettelement.

Removal of NG CDFC Members

The NG CDF Act of 2015 and as amended in 2022 also outlines the process of removal of a member from office; a member may be removed based on the following grounds; (a) lack of integrity; (b) gross misconduct; (c) embezzlement of public funds; (d) bringing the committee into disrepute through unbecoming personal public conduct; (e) promoting unethical practices; (f) causing disharmony within the committee; (g) physical or mental infirmity. In the financial year 2024/2025 there was no removal of committee members in Kibwezi West Constituency.

NGCDFC 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.

Roles and functions of Kibwezi West NG CDFC Committee

Ensure that all projects receive adequate funding and are completed within three years; where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies; (l) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board; monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board; ensure that project reports are prepared and submitted to the Board; 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; submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;

Kibwezi West NG CDFC Meetings

The NG CDF Act of 2015 and as amended in 2022 indicates that a constituency committee should hold a maximum of 24 meetings and a minimum of 12 within a financial year. The Constituency has held a total of 24 meetings within the financial year where lots of issues had been deliberated. Among the key issues is disbursement of Funds to the PMC accounts. The constituency has made it a habit to declare conflict of interest in every meeting.

		Meetings held			
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National Government Constituencies Development Fund (NGCDF)
Kibwezi West Constituency
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	Name of committee member	10/7/24	26/7/24	12/8/24	26/8/24	8/9/24	19/9/24	5/10/24	22/10/24	1/11/24	25/11/24	8/12/24	23/12/24
1	Irene David	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Fidelis Muendo	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×
3	John Nyamai	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	×
4	Andreas Kiema	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Gabriel M. Kisilu	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Rabecca Maanzo	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Ms. Annastacia Musengya Muema	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Gloriah Wambua	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	DCC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	FAM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Dissolution of a Constituency Committee

The NG CDF Act of 2015 and as amended in 2022 outlines the procedures to be taken when dissolving a constituency committee. A person may present a petition to the Board for the dissolution of a Constituency Committee setting out the alleged facts constituting any one or more of the following grounds for dissolution— (a) serious violation of the Constitution or any other law including a contravention of Chapter Six; (b) gross misconduct, whether in performance of the member's or office holder's functions or otherwise; (c) incompetence; (d) bankruptcy; or (e) any other cause as may be deemed justifiable.

Kibwezi West NG CDFC has not been dissolved for any of the above reasons.

Conflict of Interest

The NG CDF Act of 2015 regulations of 2016 states that all officers should declare conflict of interest before commencement of any meeting. Kibwezi West NG CDFC ensures that members declare conflict of interest before start of any meeting.

Remuneration of NG CDFC Members

The NG CDF Act of 2015 regulations of 2016 indicates that members are entitled to sitting allowances once they attend meetings. Kibwezi West NG CDFC Members are entitled to a sitting allowance once they attend meetings.

Ethics and conduct

The chapter on Leadership and Integrity requires State officers to be guided in their day-to-day conduct by principles of leadership and integrity which, among other requirements, include: being objective and impartial in ensuring that decisions are not influenced by nepotism, favouritism, and other improper motives.

The NGCDFC Members Kibwezi West Constituency are bound by the requirements and guidelines of this chapter like other public officers

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

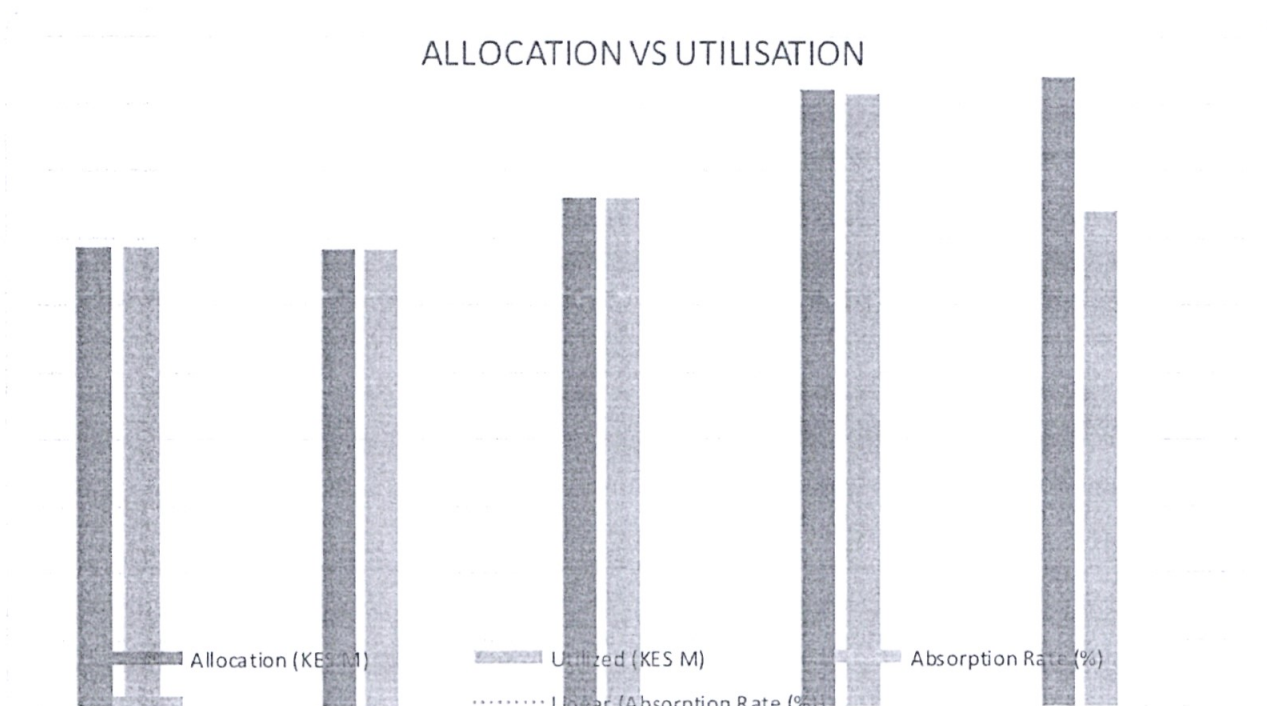
1. Operational and Financial Performance (FY2020/21 – FY2024/25)

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

Annual Allocation and Utilization

Financial Year	Allocation (KES M)	Utilized (KES M)	Absorption Rate (%)
2020/2021	137,293,879.31	137,293,879.31	100%
2021/2022	137,088,879	137,088,879	100%
2022/2023	151,960,174	151,960,174	100%
2023/2024	184,129,901	182,926,901	99.35%
2024/2025	188,414,052.19	148,436,992	78.78%

Note: Utilization rate has remained above 93% in four out of five years, reflecting prudent financial management and timely implementation, with the exception of FY2024/2025 due to delayed disbursements and pending procurement processes.

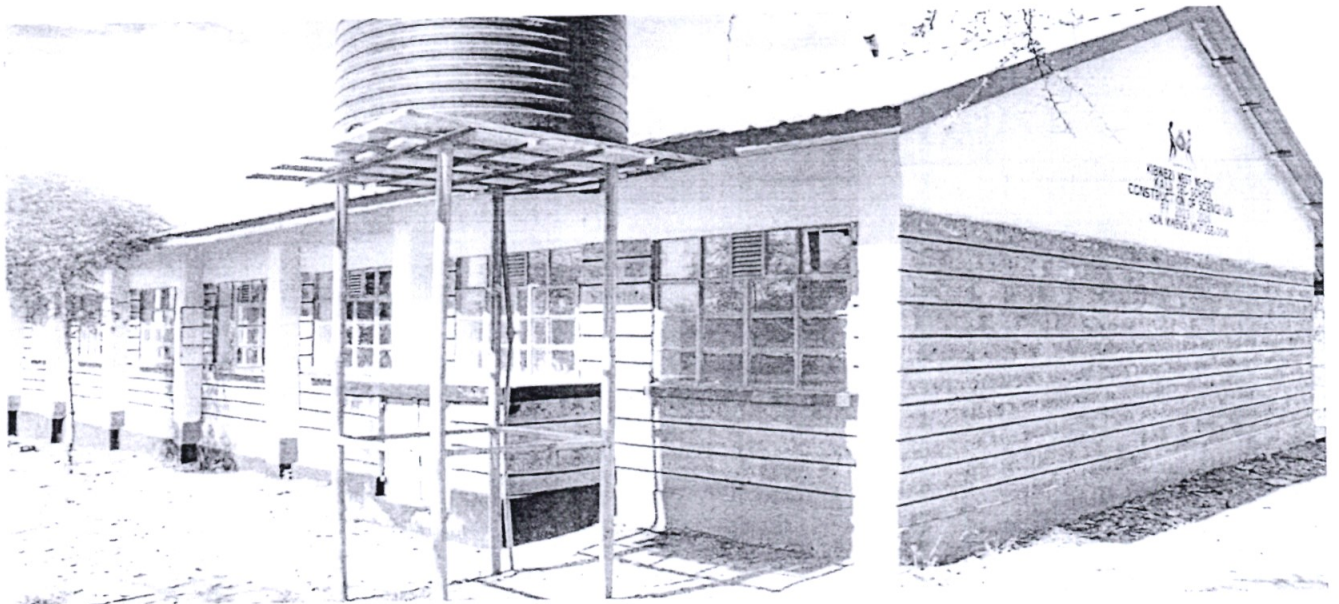


2. Key Projects Implemented or Ongoing

Kibwezi West NG-CDF focused on high-impact and community-prioritized projects.

Sector	Projects Completed	Projects Ongoing	Key Highlights
Education	18 classrooms, 1 labs 4 dormitories, 8 admin blocks, 1 School Buses, 4 toilets, 1 Science labs, 5 fenced schools	14 projects	Increased transition rates in public Schools
Security	1 police posts 5 Asst chief's Offices	4 projects	Improved safety in the constituency
Environment	13 Climate mitigation projects	4 projects	Improved environment

Projects Samples



A Science Laboratory block at Kalii Secondary School F/Y 2023/2024/25



Nguu ACCs Office Furniture F/Y 2023/2024

3. Compliance with Statutory Requirements

- Timely submission of financial reports to NG-CDF Board and Auditor General.
- Adherence to procurement thresholds and PPADA 2015.
- Active community participation through Project Management Committees (PMCs).
- Routine site visits and verification by Fund Account Manager and stakeholders.

4. Risks and Mitigation

Risk	Description	Mitigation Measures
Delayed Disbursements	Cash flow interruptions from Treasury	Prioritized rolling projects and batching
High Construction Costs	Inflation and material shortages	Framework contracts and value engineering
Community Disputes	Disagreement over project locations	Stakeholder engagement and public barazas
Political Pressures	Non-objective project nominations	Strict adherence to PMC resolutions

5. Arrears and Statutory Obligations

As of 30th June 2025, Kibwezi West NG-CDF had no pending arrears on supplier payments, staff salaries, statutory deductions (KRA, NSSF, NHIF), or pension contributions. All obligations were met within the fiscal timelines.

6. Review of the Economy

The economy grew by 5.5% in FY2024/25, buoyed by recovery in transport, manufacturing, and agriculture. However, high inflation and weakening shilling increased project costs.

Despite national fiscal tightening, NG-CDF remained stable, with timely releases enabling sustained development in the constituency.

7. Sector Review (NG-CDF)

The NG-CDF continues to anchor grassroots development. In Kibwezi West, its impact remains strong due to:

- Enhanced transparency via digitized reporting
- Growing community awareness and oversight
- Emphasis on education and social equity

Challenges included overlaps with county projects and contractor performance gaps.

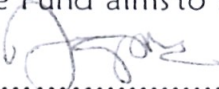
8. Outlook for FY2025/26 and Beyond

Key Focus Areas

- Upgrade of 4 secondary Schools to Extra County School's status.
- Expansion of bursary reach by 20%.
- Integration of solar energy in 10 public Schools.
- Digital M&E tools for real-time project tracking.

9. Conclusion

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


.....
Japhet N. Ngui

Fund Account Manager

8. Environmental and Sustainability Reporting

Kibwezi West NG-CDF exists to transform lives; this is our purpose the driving force behind everything we do. it's what guides us to deliver our strategy, which is founded on social sector, namely, education & training, security sector support, environment and sports. this pillar also makes special provisions for Kenyans with various abilities and previously marginalized communities

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Kibwezi West 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

Kibwezi West NGCDF has under the provision of environment been funding climate change mitigation projects in Schools by buying energy saving Jikos. This has increased environmental conservation, fuel efficiency and reduced indoor air pollution in various Schools within the constituency

3. Employee welfare

We invest in providing the best working environment for our employees. Kibwezi West constituency recruitment is guided by Employment Act, NGCDF Act, and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one-third gender rule and special groups. We also Recognize and appreciate 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. Kibwezi West constituency invests in capacity-building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross-cutting issues. The committee has a safety policy in compliance with the Occupational Safety and Health Act of 2007 (OSHA) and has ensured the work environment is conducive to everybody's movement and accessibility within the office, including PWDs. The Constituency has also put in place disaster-mitigating measures, including fire extinguishers and accessible escape routes in case of emergency.

4. Marketplace practices

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Kibwezi West 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

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

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

The NGCDFC 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.

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

.....
Japhet N. Ngu

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 Kibwezi West Constituency is responsible for the preparation and presentation of the entity's transitional IPSAS 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- Kibwezi West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and including the transitional provisions permitted under IPSAS 33. The Accounting Officer is of the opinion that the *constituency's* transitional 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- Kibwezi West Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Kibwezi West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further, the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

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

Approval of the financial statements

The NGCDF- Kibwezi West Constituency financial statements were approved and signed by the Accounting Officer on 23/11 2025.



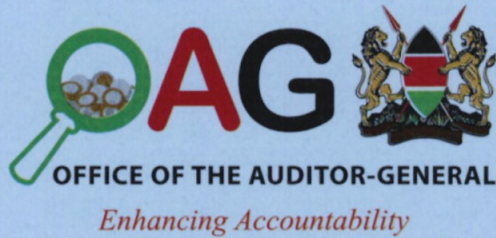
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Gabriel M. Kisilu
Chairman – NGCDF Committee



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Japhet N. Ngui
Fund Account Manager

REPUBLIC OF KENYA

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional International Public Sector Accounting Standards (IPSAS) financial statements of National Government Constituencies Development Fund - Kibwezi West Constituency set out on pages 1 to 108, which comprise of the statement of financial position as at 30 June, 2025, and the statement of

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

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

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

The statement on budget execution by sectors and projects reflects actual expenditure on comparable basis and budget utilization difference of Kshs.192,920,167 and Kshs.136,720,945 respectively. However, a recast of the amounts revealed Kshs.151,366,832 and Kshs.178,274,280 resulting to unexplained variances of Kshs.43,158,839 and Kshs.41,553,335 respectively.

In the circumstances, the accuracy and fair presentation of the financial statements could not be confirmed.

2.0 Unconfirmed Cash and Cash Equivalents

The statement of financial position and as disclosed in Note 19 to the financial statements reflect cash and cash equivalents balance of Kshs.94,840,885 and an opening balance of Kshs.74,840,110. The opening balance includes Kshs.48,744,102 and Kshs.1,144,041 for operations and deposits accounts respectively both totalling Kshs.49,888,143. However, the balances differ with the closing balance of prior year audited financial statements of Kshs.50,594,055, resulting in unreconciled variance of Kshs.705,912.

In addition, review of the cashbook for operations bank account for the month of June, 2025 revealed an adjustment made of Kshs.885,600 being payments in bank statements which had not been recorded in the cashbook but carried forward as reconciling items since the year 2014. Management did not provide for audit review evidence on the payees, purpose for the payments and the accounting adjustment journal supported with sufficient explanation, authorization and documentation to support the adjustments.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.94,840,885 could not be confirmed.

3.0 Inaccuracies in Gratuity Provision

The statement of financial position and as disclosed in Note 30 to the financial statements reflect gratuity provision balance of Kshs.2,974,078. However, the balance differs with the deposits account balance of Kshs.2,110,809 resulting in unreconciled variance of Kshs.863,269.

In the circumstances, the accuracy of gratuity provision of Kshs.2,974,078 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 - Kibwezi West Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.329,641,112 and Kshs.287,761,052 respectively resulting to underfunding of Kshs.41,880,060 or approximately 13% of the budget. Similarly, the Fund expended Kshs.192,920,167 against actual receipts of Kshs.287,761,052 resulting to under absorption of Kshs.94,840,885 or approximately 33% of the receipts.

The underfunding and under-absorption impacted negatively on planned projects and programmes and may have negatively impacted on effective 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 the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

Management is responsible for the Other Information set out on pages iii to xxxv which comprise of Key Constituency Information and Management, NGCDF Committee, NG-CDF Chairman's Report, Statement of Performance Against Pre-Determined Objectives, Governance Statement, Environmental and Sustainability Reporting and

Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unsatisfactory Projects Implementation

Note 13 to the financial statements reflects Kshs.47,082,622 and Kshs.34,749,434 in respect to primary and secondary schools' actual expenditures respectively. In addition, Note 14 reflects security projects and emergency of Kshs.5,041,477 and Kshs.8,753,342 respectively. Review of supporting documents and projects physical inspection revealed the following anomalies;

1.1 Ngumo Police Station

The Fund incurred an expenditure of Kshs.920,786 on the renovation of the station's office. However, site visit in October, 2025 revealed that the offices had visible cracks and most parts of the office were infested with termites.

1.2 Matiku Assistant Chief's Office

The Fund incurred an expenditure of Kshs.1,248,665 on the construction of the office block. However, site visit in October, 2025 revealed that the project was complete but had not been put to full use.

1.3 Kakili Assistant Chief's Office

The Fund incurred an expenditure of Kshs.1,113,598 on the construction of office block. However, site visit in October, 2025 revealed that the project was incomplete. In addition, the contractor had not delivered all the building materials eight (8) months later since lapse of contract period on 4 February, 2025.

1.4 St. Theresa Mulala Girls

The fund incurred an expenditure of Kshs.1,192,617 on the construction of a twelve (12) door pit latrine for the school. However, site visit in October, 2025 revealed that the project was complete and labelling had not been done.

1.5 Kalulini Secondary School

The project Management Committee received Kshs.4,000,000 for the construction of a swimming pool. However, site visit in October, 2025 revealed that the swimming pool running rails and climbing ladder were damaged, one of the pumps set valve was faulty and the boundary wall had visible cracks.

1.6 Kalungu Secondary School

The Project Implementation Committee received Kshs.1,700,000 for the construction of a dining hall. Site visit in October, 2025 revealed that the project was incomplete and no works were on going. In addition, window glazing was partially done while electrical works and exterior flooring were not done.

1.7 Kisayani Girls Secondary School

The Fund disbursed Kshs.2,500,000 to the Project Management Committee for the construction to completion of the school's administration block. Site visit in October, 2025 revealed that the project was incomplete and no works were on going. In addition, the exterior plastering, doors and windows glass panes had not been done.

1.8 Nguumo Primary School

The Fund transferred Kshs.1,200,000 to the Project Management Committee for the renovation of two (2) classrooms. Site visit in October, 2025 revealed that the project was complete and in use. However, the project had not been branded contrary to Regulation 15(1)(a) and (f) of the National Government Constituencies Development Fund Regulations, 2016.

1.9 Katulani Secondary School

The Fund transferred Kshs.1,300,000 to the Project Management Committee for the construction of a dormitory. However, site visit in October, 2025 revealed that the project was incomplete and the contractor was not on site. In addition, the bathroom showers had not been installed as provided for in the cost schedules.

In the circumstances, the constituents of Kibwezi West Constituency did not obtain value for money spent on the incomplete projects.

2. Delay in Project Implementation

Review of the Project Implementation Status report and budget execution by sectors and projects as at 30 June, 2025 revealed that the Fund transferred Kshs.83,774,637 for implementation of seventy-five (75) projects. However, only five (5) projects worth Kshs.1,730,000 were completed and in use, sixteen (16) projects worth Kshs.8,480,000

were on-going and at various completion levels and fifty-four (54) projects worth Kshs.73,564,638 had not started. The delay in project completion was attributed to delayed funds disbursement by the NGCDF Board. **Appendix 1**

In the circumstances, the constituents of Kibwezi West Constituency did not obtain value for money from the incomplete projects.

3. Management of Emergency Reserves

Note 14 to the financial statements reflects emergency projects totalling Kshs.8,753,342. However, Management did not provide emergency expenditure returns to the Board for audit review. This is contrary to Regulation 20(2) of the National Government Constituencies Development Fund Act, 2016.

In the circumstances, Management was in breach of law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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


Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 December, 2025

Appendix I: Delayed Project Implementation

No.	Project Name	Project activity	Amount Allocated (Kshs.)	Status
A	On Going Projects			
1	Kwa Kakulu Assistant Chief's Office	Additional funds for completion of one roomed Assistant Chiefs' Office; Plastering, tiling, painting and glass partitioning to create 4 No. rooms (Assistant offices', secretary, boardroom and store).	700,000	Ongoing
2	Vololo Secondary School	Additional funds for completion of a 45-capacity science laboratory: Installation of a gas system, drainage system, installation of wall tiles, water supply tower erection and chemical storage shelves, painting fittings, fixing window panes.	1,200,000	Ongoing
3	Kathyaka Assistant Chief's Office	Additional funds for completion of an Assistant Chiefs' Office: Plastering, tiling, painting and glass partitioning to create 4no. rooms (Assistant offices', secretary, boardroom and store).	700,000	Ongoing
4	Kanyililya Assistant Chief's Office	Additional funds for completion of one roomed Assistant Chiefs' Office; Plastering, tiling, painting and glass partitioning to create 4no. rooms (Assistant offices', secretary, boardroom and store).	700,000	Ongoing
5	Mwasangombe Primary school	Additional funds for completion of an administration block comprising of 5 rooms (head teachers office, deputy head teachers' office, senior teachers' office, staffroom for 8 teachers and a store): Plastering, flooring with tiles and fixing of window panes.	500,000	Ongoing

No.	Project Name	Project activity	Amount Allocated (Kshs.)	Status
6	Muundani Primary School	Additional funds for completion of an administration block comprising of 5 rooms (head teachers office, deputy head teachers' office, senior teachers' office, staffroom for 8 teachers and a store): Plastering works, fixing of window panes and painting,	250,000	Ongoing
7	Nzaikoni Primary School	Fencing of 200m school compound with concrete poles and chain link	250,000	Ongoing
8	Kalungu Secondary School	Additional funds for completion of dining hall with a capacity of 245 students: Flooring with tiles, paintworks, entry porch finishes, fixing of metallic guard grill along the verandah (phase 3).	250,000	Ongoing
9	Matiku Secondary School	Additional funds for completion of a dining hall with a capacity of 200 students (size 20m x10m: Flooring with tiles and painting.	500,000	Ongoing
10	Kakili Assistant Chief's Office	Additional funds for completion of one roomed Assistant Chiefs' Office; Plastering, tiling, painting and glass partitioning to create 4no. rooms (Assistant offices', secretary, boardroom and store).	700,000	Ongoing
11	Kangii Secondary School	Additional funds for completion of renovation of administration block- (size 16mx10m) comprising of 5 rooms; Principal's office, Deputy Principal's office, Senior teacher's office, staffroom for 8 teachers and store; painting and tiling	400,000	Ongoing
12	Masalani Primary School	Additional funds for Completion of renovation of 2no classrooms and an adjacent office: Plastering, Flooring with tiles, fixing window panes and painting,	350,000	Ongoing

No.	Project Name	Project activity	Amount Allocated (Kshs.)	Status
13	Ithumula Secondary School	Additional funds for completion of construction of 45 capacity a science laboratory: Gas system installation, drainage, wall tiles, water supply tower erection and chemical storage shelves.	830,000	Ongoing
14	Kalulini Primary School	Additional funds for completion of an administration block comprising of 5 rooms; head teachers office, deputy head teachers' office, senior teachers' office, staffroom for 8 teachers and a store): Flooring with tiles and painting.	450,000	Ongoing
15	Kai Secondary School	Additional funds for completion of construction of dining hall with a capacity of 245 students (size 20m x10m): internal finishes, painting and floor tiling.	500,000	Ongoing
16	Mulala Girls High School	Additional funds of 1 block of 12-door latrine: Painting works and flooring with tiles Emergency project of Fy 2023/2024)	200,000	Ongoing
		Total Cost of Ongoing Projects	8,480,000	
B	Not Started			
1	Ithumula Secondary School	Construction of 12 No. concrete seedbeds of 1mx5m for planting and porting seedlings	466,153	Not Started
2	Kiaoni Primary School	Construction of 12 No. concrete seedbeds of 1mx5m for planting and porting seedlings	466,153	Not Started
3	Katulani Primary School	Construction of 12 No. concrete seedbeds of 1mx5m for planting and porting seedlings	466,153	Not Started
4	Kwakyai Primary School	Construction of 12 No. concrete seedbeds of 1mx5m for planting and porting seedlings	466,153	Not Started
5	St. Simon Mbui Nzau Secondary School	Construction of 12 No. concrete seedbeds of 1mx5m for planting and porting seedlings	466,153	Not Started
6	Kawelu Primary School	Construction of 12 No. concrete seedbeds of 1mx5m for planting and porting seedlings	466,153	Not Started

No.	Project Name	Project activity	Amount Allocated (Kshs.)	Status
7	Nguumo Primary School	Construction of 12 no. concrete seedbeds of 1mx5m for planting and porting seedlings	466,153	Not Started
8	Ikungu Primary School	Construction of 12 no. concrete seedbeds of 1mx5m for planting and porting seedlings	466,153	Not Started
9	Ngomano Primary School	Construction of 12 no. concrete seedbeds of 1mx5m for planting and porting seedlings	466,153	Not Started
10	Kiboko Primary School	Construction of 12 no. concrete seedbeds of 1mx5m for planting and porting seedlings	466,153	Not Started
11	Mweini Primary School	Construction of 12 no. concrete seedbeds of 1mx5m for planting and porting seedlings	466,153	Not Started
12	Mii Primary School	Construction of 12 no. concrete seedbeds of 1mx5m for planting and porting seedlings	466,153	Not Started
13	Matiku Primary School	Construction of 12 no. concrete seedbeds of 1mx5m for planting and porting seedlings	466,164	Not Started
14	Kiwanzani Primary School	Fencing of 1000 Metres School Compound with concrete poles and chain link with a metallic gate at Kshs.1,000,000 and construction of a Sentry house at Kshs.300,000	1,300,000	Not Started
15	Kitulani Primary School	Renovation to completion of 1 no. classroom: Flooring with tiles, plastering, painting, re-roofing, veranda and fixing of window panes	690,000	Not Started
16	Kisayani Primary School	Renovation to completion of 1 no. classroom: Flooring with tiles, plastering, painting, re-roofing, veranda and fixing of window panes	790,000	Not Started
17	Milu Primary School- JSS	Construction to completion of 1no. grade 9 classroom with tiles:	1,200,000	Not Started
18	Mikauni Primary School	Construction to completion of 1no. classroom with tiles	1,200,000	Not Started

No.	Project Name	Project activity	Amount Allocated (Kshs.)	Status
19	Kanyungu Primary School	Renovation to completion of one roomed office: Plastering, flooring with tiles, fixing of doors and windows and painting	200,000	Not Started
20	Matinga Primary School	Fencing to completion of 1,300m School Compound with concrete poles and chain-link at Kshs.1,050,000 and construction of a gate at Kshs.150,000 and construction to completion of a sentry house at Kshs.300,000.	1,500,000	Not Started
21	Kalungu Primary School	Construction to completion of an administration block comprising of 4 rooms comprising of head teachers' office, deputy head teachers' office, senior teachers' office, staffroom for 8 teachers.	1,950,000	Not Started
22	Kevanda Primary School	Construction to completion of an administration block comprising of 4 rooms (head teachers office, deputy head teachers' office, senior teachers' office, staffroom for 8 teachers)	1,950,000	Not Started
23	Soto Primary School	Renovation to completion of 1no. classroom: Flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes.	685,000	Not Started
24	Makutano Primary School	Renovation to completion of 2 classrooms: Flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes at Kshs.1,240,000 and purchase of 4 No. teachers chairs at Kshs.12,000 and 4 No. Teachers tables at Kshs.12,000	1,264,000	Not Started
25	Yinzau Primary School	Fencing of 850-meter school compound with concrete poles and chain-link at Kshs.900,000 and a metallic gate with a Sentry at Kshs.300,000.	1,200,000	Not Started
26	Ngakaa Primary School	Renovation to completion of 2no. classroom: Flooring with tiles,	1,305,000	Not Started

No.	Project Name	Project activity	Amount Allocated (Kshs.)	Status
		plastering, painting, re-roofing, veranda, fixing of window panes.		
27	Mithumoni Primary School	Renovation to completion of 2 classrooms: Flooring with tiles, plastering, painting, re-roofing, veranda, fixing of window panes	1,265,000	Not Started
28	Emali B Primary School	Construction to completion of 5 classrooms with tiles at Kshs.5,950,000, purchase of 150 pupils' desks at Kshs.375,000, purchase of 15 teachers' chairs at Kshs.45,000, 4no. tables at Kshs.30,000, one book shelves at Kshs.20,000, purchase and installation of 3 no. 10,000 litre plastic water tanks each at Kshs.100,000, construction of one concrete water tank base at Kshs.80,000 and installation of gutters on 5 classrooms at Kshs.50,000.	6,850,000	Not Started
29	Emali B Primary School	Construction to completion of 1 No. 5-door boys pit latrine with one door catering for Persons with Disabilities (Kshs.500,000)	500,000	Not Started
30	Emali B Primary School	Construction to completion of 1 No. 5-door girls pit latrine with one door catering for Persons with Disabilities (Kshs.500,000),	500,000	Not Started
31	Emali B Primary School	Construction to completion of 1 No. 3-door teachers' pit latrine with one door catering for Persons with Disabilities (Kshs.300,000),	300,000	Not Started
32	Emali B Primary School	Construction to completion of an administration block comprising of 5 rooms (head teachers office, deputy head teachers' office, senior teachers' office, staffroom for 8 teachers and a store- (Kshs.1,850,000).	1,850,000	Not Started

No.	Project Name	Project activity	Amount Allocated (Kshs.)	Status
33	Kalima Primary School	Renovation to completion of 1 classroom: Flooring with tiles, plastering, painting, re-roofing, plastering of veranda, fixing of window panes.	700,000	Not Started
34	Kwa Kaleli Primary School	Renovation to completion of 2 classrooms: Flooring with tiles, plastering, painting, plastering of veranda, fixing of window panes.	1,300,000	Not Started
35	Utini Primary School	Renovation to completion of 2 classrooms; flooring with tiles, plastering, painting, plastering of veranda, fixing of window panes.	1,200,000	Not Started
36	Ngaikini Secondary School	Construction to completion of an administration block comprising of 4 rooms (head teachers office, deputy head teachers' office, senior teachers' office, staffroom for 8 teachers).	2,500,000	Not Started
37	Mikuyuni Secondary School	Construction of a dining hall with a capacity of 245 students (size 20m x10m): Foundation slab, walling, roofing, windows and doors.	3,000,000	Not Started
38	Mutantheu Secondary School	Construction of a Science laboratory with a capacity of 45 students (size 16mx10m); Foundation slab, walling, roofing, windows and doors.	3,500,000	Not Started
39	Ilatu Secondary School	Construction of a Girls' dormitory (size 32mx15m) to accommodate 64 students, phase 1: Foundation slab works, walling, roofing and fixing of windows and doors.	3,000,000	Not Started
40	Nthia Secondary School	Construction of a Girls' dormitory (size 32mx15m) to accommodate 64 students, phase 1: Foundation slab works, walling, roofing and fixing of windows and doors.	3,000,000	Not Started
41	Kambo Secondary School	Additional funds for completion of construction of a Girls' dormitory to accommodate 64 students: Plastering, painting and tiling.	1,000,000	Not Started

No.	Project Name	Project activity	Amount Allocated (Kshs.)	Status
42	Kanaani Secondary School	Construction of a Girls' dormitory (size 32mx15m) to accommodate 64 students, phase 1: Foundation slab works, walling, roofing and fixing of windows and doors.	3,000,000	Not Started
43	Kalii Secondary School	Additional funds for completion of construction of science laboratory with a capacity of 45 students (size 16mx10m); Gas system installation, drainage system, tiling and painting works.	1,100,000	Not Started
44	Katulani Secondary School	Additional funds for completion of a Girls' dormitory (size 32mx15m) to accommodate 64 students; Internal finishes, plumbing works, drainage, electrification and plastering.	1,000,000	Not Started
45	Nguu Secondary School	Purchase of a 46-seater Isuzu school bus.	8,700,000	Not Started
46	Mweini Secondary School	Construction of a Science laboratory (size 32mx15m) to accommodate 45 students, phase 1: Foundation slab works, walling, roofing and fixing of windows and doors.	3,500,000	Not Started
47	Kibwezi DCC Office	Purchase of 1 No. Ergonomic office chair-High back at Kshs.20,000, 1no. Secretarial mesh office chair with head rest at Kshs.15,000;1no. Bliss high back executive seat at Kshs.15,000, 12no. Conference room seats (Medium back) at Kshs.60,000, 1no. Desk top computer at Kshs.89,000, 1no. UPS (Backup) at Kshs.15,000, 3no. Wall Fans at Kshs.20,000, 1no. Boardroom table at Kshs.40,000, 4no. Visitors Chairs (medium back leather) at Kshs.16,000,1no. Rectangular office Coffee table at Kshs.10,000.	300,000	Not Started

No.	Project Name	Project activity	Amount Allocated (Kshs.)	Status
48	Ndovoini Assistant Chiefs Office	Construction of a 4-roomed Assistant Chiefs' Office (foundation slab, walling, roofing, windows and doors)- Phase 1	1,190,000	Not Started
49	Nguumo Police Post	Renovation of 2 rooms (flooring with tiles and painting- Kshs.400,000), installation of flag post/base (Kshs.60,000), construction of concrete rod desk (Kshs.140,000)	600,000	Not Started
50	Kavete Chief's Office	Renovation to completion of a 3 roomed office at Kshs.900,637.68: Flooring with tiles, plastering, painting, re-roofing, veranda, fixing of doors and windows and purchase of 1 No. HP E800 Computer desktop at Kshs.100,000, 1 No. HP Printer at Kshs.40,000), 1 No. UPS at Kshs.25,000, Purchase of 6 office chairs at Kshs.30,000 and 3 office tables at Kshs.30,000).	1,125,637	Not Started
51	Kibwezi West NG-CDF Office ICT Hub	Purchase and supply one of 42 No. seater workstations at Kshs.250,000 and Supplies and Accessories for Computers and Printers at Kshs.72,500.	322,500	Not Started
52	Kibwezi DCC Office ICT Hub	Purchase and supply one of 42 No. seater workstations at Kshs.250,000 and Supplies and Accessories for Computers and Printers at Kshs.72,500.	322,500	Not Started
53	Emali CIPU ICT Hub	Purchase and supply one of 42 No. seater workstations at Kshs.250,000 and Supplies and Accessories for Computers and Printers at Kshs.72,500.	322,500	Not Started
54	Kisayani ICT Hub	Purchase and supply one of 42 No. seater workstations at Kshs.250,000 and Supplies and Accessories for Computers and Printers at Kshs.72,500.	322,500	Not Started

No.	Project Name	Project activity	Amount Allocated (Kshs.)	Status
		Total Cost of Projects not Started	73,564,638	

National Government Constituencies Development Fund (NGCDF)


Kibwezi West Constituency


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


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

	Note	2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	188,414,052
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		188,414,052
Expenses		
Employee costs	10	5,728,622
Committee expenses	11	2,961,000
Use of Goods and Services	12	11,513,273
Other Government Units Actual expenditure	13	81,832,056
Other Grants and Transfers Actual expenditure	14	90,137,913
Depreciation and amortization expense	15	432,960
Digital Hubs Actual expenditure	16	-
Total expenses		192,605,827
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		(4,191,775)

The Constituency financial statements were approved by the NGCDFC on 28th 2025 and signed by:


Chairman NG-CDF
Committee
Gabriel M. Kisilu


National Sub-County
Accountant
Clement Muasa Kitua
ICPAK M/No:

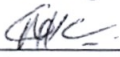

Fund Account Manager
Japhet N. Ngui


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


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

	Note	2024/2025	2023/2024
Assets		Kshs	Kshs
Current Assets			
Cash And Cash Equivalents	19	94,840,885	74,840,110
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	41,880,060	66,386,950
Prepayments	22	-	-
Total Current Assets		136,720,945	141,227,060
Non-Current Assets			
Property, Plant and Equipment	23	1,010,240	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		1,010,240	-
Total Assets (A)		137,731,185	141,227,060
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	498,498	774,202
Lease Liabilities	28	-	-
Gratuity provision	29	2,974,078	2,002,474
Total Current Liabilities		3,472,576	2,776,676
Non Current Liabilities		-	-
Total Liabilities (B)		3,472,576	2,776,676
Net Assets (A-B)		134,258,609	138,450,384
Represented by:			
Accumulated Surplus		134,258,609	138,450,384
Total Net Assets		134,258,609	138,450,384

The Constituency financial statements set out on pages 1 to 25 approved by NG CDFC on _____
2025 and signed by


Chairman NG-CDF
Committee
Gabriel M. Kisilu


National Sub-County
Accountant
Clement Muasa Kitua
ICPAK M/No:


Fund Account Manager
Japhet N. Ngui

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

Description	Accumulated surplus/Deficit	Reserve	Total
	Kshs	Kshs	Kshs
As at 30th June 2024 (cash basis)	48,591,581	-	48,591,581
Adjustments: (to recognize assets and liabilities)			-
Add Assets	90,633,005	-	90,633,005
Less Liabilities	774,202	-	774,202
As at July 1, 2024	138,450,384	-	138,450,384
			-
Surplus/(Deficit) For the Period	(4,191,775)	-	(4,191,775)
Revaluation Gain/Loss	-		-
As at 30th June (current year)	134,258,609	-	134,258,609

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

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

	Notes	2024/2025
		Kshs
Cashflows from operating activities		
Receipts		
Transfers from the NGCDF Board		212,920,942
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
Total Receipts		212,920,942
Payments		
Employee costs		4,757,018
Committee expenses		2,961,000
Use of Goods and Services		11,513,273
Other Government Units Certified Works		81,832,056
Other Grants and Transfers		90,413,620
Digital Hubs Expenses		-
Total Payments		191,476,967
Net Cash Flows from/ (used in) Operating Activities	30	21,443,975
Cash flows From Investing Activities		
Purchase of PPE		(1,443,200)
Purchase of Intangible assets		
Proceeds From Sale of PPE		
Net Cash Flows from Investing Activities		(1,443,200)
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		-
Net Changes in Cash & Cash Equivalents		20,000,775
Cash and cash equivalents at Period Start	17	74,840,110
Cash and cash equivalents at Period End		94,840,885

National Government Constituencies Development Fund (NGCDF)
 Kibwezi West Constituency
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15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C = (a+b)	d	e = (c-d)	f = d/c*100
	2024-2025	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025	2024-2025	2024-2025
Revenue							
Transfers From the NGCDF Board	188,414,052	74,840,110	66,386,950	329,641,112	287,761,052	41,880,060	87%
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	

National Government Constituencies Development Fund (NGCDF)
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Totals	188,414,052	74,840,110	66,386,950	329,641,112	287,761,052	41,880,060	87%
Expenses				-		-	
Employee costs	3,268,040	3,244,041	1,300,000	7,812,081	4,757,018	3,055,063	39%
Committee expenses	796,000	700,000	3,563,000	5,059,000	2,961,000	2,098,000	41%
Use of Goods and Services	350,669	12,740,773	18,381,090	31,472,532	11,513,273	19,959,259	63%
Other Government Units Certified Works	84,356,058	22,633,799	-	106,989,857	81,832,056	25,157,801	24%
Other Grants and Transfers	99,643,285	35,341,097	5,000,000	139,984,382	90,413,620	49,570,762	35%
Digital Hubs Expenses	-	-	-	-			
Acquisition of Assets	-	180,400	1,262,800	1,443,200	1,443,200	0	0%
Funds Pending Approval**	-	-	36,880,060	36,880,060	0	36,880,060	100%
Total Expenditure	188,414,052	74,840,110	66,386,950	329,641,112	192,920,167	136,720,945	41%
Surplus for the period					94,840,885		

Explanatory Notes.

Compensation of Employees underutilisation is due to previous year balances

Committee expenses underutilisation is due to previous year balances

Use of Goods and Services underutilisation is due to previous year balances

National Government Constituencies Development Fund (NGCDF)

Kibwezi West Constituency

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Transfers to Other Government Units underutilisation is due to delay of fund disbursement

Other Grants and Transfers underutilisation is due to delay of fund disbursement

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	136,720,945
Less undisbursed funds receivable from the Board as at period 30th June 2025	41,880,060
Cash and Cash Equivalents at the end of the 30 th June 2025	94,840,885

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 25/11 2025 and signed by:



Fund Account Manager

Japhet N. Ngui



National Sub-County Accountant

Clement Muasa Kitua
ICPAK M/No:



Chairman NG-CDF Committee

Gabriel M. Kisilu

National Government Constituencies Development Fund (NGCDF)

Kibwezi West Constituency

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on	Budget utilization difference
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding Disbursements		comparable basis	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,268,040	3,244,041	1,300,000	7,812,081	4,757,018	3,055,063
1.2 Committee allowances	150,000	300,000	2,811,000	3,261,000	2,961,000	300,000
1.3 Use of goods and services	150,669	11,513,273	10,235,104	21,899,046	11,135,773	10,763,273
Sub-total	3,568,709	15,057,314	14,346,104	32,972,127	18,853,791	14,118,336
2.0 Monitoring and evaluation						
2.1 Capacity building		377,500	1,145,000	1,522,500	377,500	1,145,000
2.2 Committee allowances	646,000	400,000	752,000	1,798,000	1,798,000	-

National Government Constituencies Development Fund (NGCDF)

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2.3 Use of goods and services	200,000	850,000	7,000,986	8,050,986	-	8,050,986
Sub-total	846,000	1,627,500	8,897,986	11,371,486	2,175,500	9,195,986
5.0 Bursary and Social Security				-		-
5.1 Primary Schools	-			-		-
5.2 Secondary Schools	49,083,121			49,083,121	47,530,496	1,552,625
5.3 Tertiary Institutions	19,400,000			19,400,000	19,367,500	32,500
5.4 special needs	3,000,000			3,000,000	2,049,000	951,000
5.5 Education Support Programmes	3,882,500			3,882,500	3,882,500	-
5.6 Social Security	-			-		-
Sub-total	75,365,621	-	-	75,365,621	72,829,496	2,536,125
8.0 Primary Schools Projects				-		-
EMALI TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT	-	17,482		17,482	17,482	0
ISAANI PRIMARY SCHOOL CDF ACCOUNT	-	3,605		3,605	3,605	0

National Government Constituencies Development Fund (NGCDF)

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ITHAMBA AUME PRIMARY SCHOOL CDF ACC.	-	1,467		1,467	1,467	0
EMALI TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT	-	17,482		17,482	17,482	0
ITHUMULA PRIMARY SCHOOL CDF ACCOUNT	-	19,814		19,814	19,814	(0)
IVIANI PRIMARY SCHOOL CDF ACCOUNT	-	35,923		35,923	35,923	(0)
KAI PRIMARY SCHOOL CDF ACCOUNT	-	69,767		69,767	69,767	(0)
KALIMANI PRIMARY SCHOOL CDF ACCOUNT	-	110,905		110,905	110,905	(0)
KALULINI PRIMARY SCHOOL CDF ACC	-	31,087		31,087	31,087	0
KALUNGU PRIMARY SCHOOL CDF ACC	-	46		46	46	-

National Government Constituencies Development Fund (NGCDF)

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KATANGINI PRIMARY SCHOOL CDF ACCOUNT	-	78,611		78,611	78,611	(0)
KATHYAKA PRIMARY SCHOOL CDF ACC.	-	56,343		56,343	56,343	(0)
KATULANI PRIMARY SCHOOL CDF ACC.(KBZ)	-	4,256		4,256	4,256	(0)
KATULANI PRIMARY SCHOOL (NGUU) CDF ACCOUNT	-	10,757		10,757	10,757	(1)
KATULANI PRIMARY SCHOOL CDF ACCOUNT-MKD	-	1,866		1,866	1,866	(0)
KEVANDA PRIMARY SCHOOL CDF ACC.	-	229,678		229,678	229,678	0
KIAONI PRIMARY SCHOOL CDF A/C	-	72,482		72,482	72,482	0
KISAYANI PRIMARY	-	97		97	97	(1)

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SCHOOL CDF ACCOUNT						
KITANDI PRIMARY SCHOOL CDF A/C	-	1,379		1,379	1,379	0
KWA MBAE PRIMARY SCHOOL CDF ACCOUNT	-	17,182		17,182	17,182	(0)
MAKUSU PRIMARY SCHOOL CDF ACC.	-	26,554		26,554	26,554	0
MASALANI PRIMARY SCHOOL CDF ACCOUNT (KBZ)	-	3,498		3,498	3,498	(0)
MASUMBA PRIMARY SCHOOL CDF ACCOUNT	-	19,357		19,357	19,357	0
MATINGA PRIMARY SCHOOL CDF ACC.	-	146,117		146,117	146,117	(0)
MBONDENI PRIMARY SCHOOL CDF ACCOUNT	-	816		816	816	0

National Government Constituencies Development Fund (NGCDF)

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MBUI NZAU PRIMARY SCHOOLCDF ACCOUNT	-	9		9	9	0
MIKAUNI PRIMARY SCHOOLCDF ACC.	-	13,424		13,424	13,424	0
MIKUYUNI PRIMARY SCHOOLCDF ACC.	-	52,375		52,375	52,375	(1)
MILU PRIMARY SCHOOLCDF ACCOUNT	-	73,068		73,068	73,068	0
MULALA PRIMARY HGM SCHOOLCDF ACC.	-	27,352		27,352	27,352	(0)
MULANGONI PRIMARY SCHOOLCDF ACCOUNT	-	0		0	-	0
MUUNDANI PRIMARY SCHOOLCDF ACCOUNT	-	28,939		28,939	28,939	0
MWALILI PRIMARY SCHOOLCDF A/C	-	5,529		5,529	5,529	0

National Government Constituencies Development Fund (NGCDF)

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NDONGUNI PRIMARY SCHOOL CDF A/C	-	1,263		1,263	1,263	(0)
NDULU PRIMARY SCHOOL CDF ACCOUNT	-	270		270	270	0
NDWAANI PRIMARY SCHOOL CDF ACC.	-	114,045		114,045	114,045	(1)
NGELENGE PRIMARY SCHOOL CDF ACCOUNT	-	76,519		76,519	76,519	(0)
NGUUMO PRIMARY SCHOOL CDF A/C	-	622		622	622	0
MII PRIMARY SCHOOL CDF ACCOUNT	-	783		783	783	-
SEKELENI PRIMARY SCHOOL CDF ACCOUNT	-	197		197	197	0
KILONGONI PRIMARY SCHOOL CDF ACCOUNT	-	20,570		20,570	20,570	(0)

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TUTINI PRIMARY SCHOOL CDF ACC.	-	215,727		215,727	215,727	0
UVILENI PRIMARY SCHOOL CDF ACCOUNT	-	16,689		16,689	16,689	0
VOLOLO PRIMARY SCHOOL CDF ACCOUNT	-	26,054		26,054	26,054	0
WIIVIA PRIMARY SCHOOL CDF ACCOUNT	-	113,337		113,337	113,337	(1)
YIKISEMEI PRIMARY SCHOOL CDF A/C	-	165,305		165,305	165,305	0
YIKIVALA PRIMARY SCHOOL CDF ACCOUNT	-	58,897		58,897	58,897	0
YINDALANI PRIMARY SCHOOL CDF ACC.	-	25,149		25,149	25,149	(0)
YINGOSO PRIMARY SCHOOL CDF A/C	-	185,422		185,422	185,422	(0)

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ITAAVA PRIMARY SCHOOL CDF ACCOUNT	-	28,462		28,462	28,462	0
NYAYO PRIMARY SCHOOL CDF ACCOUNT	-	25,053		25,053	25,053	0
MUTANTHEEU PRIMARY SCHOOL CDF ACCOUNT	-	3,116		3,116	3,116	0
KAKILI PRIMARY SCHOOL CDF ACCOUNT	-	936		936	936	0
MUKAME AMBEU PRIMARY SCHOOL	-	4,637		4,637	4,637	0
UTINI PRIMARY SCHOOL CDF ACCOUNT	-	66,666		66,666	66,666	0
KILIKU PRIMARY SCHOOL PIT LATRINE CDF ACCOUNT	-	63		63	63	-
MATIKU PRIMARY SCHOOL PIT LATRINE CDF ACCOUNT	-	362		362	362	0

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MASAMUKYE PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	782		782	782	0
UTHASYO PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	40		40	40	-
KYAANI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	863		863	863	0
NGOMANO PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	16,829		16,829	16,829	0
ITAAVA PRIMARY SCHOOL CDF ACCOUNT	-	28,462		28,462	28,462	0
EMALI PRIMARY SCHOOL CLASSROOMS CDF ACCOUNT	-	17,482		17,482	17,482	0
KILIKU PRIMARY SCHOOL PIT LATRINE CDF ACCOUNT	-	63		63	63	-

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MATIKU PRIMARY SCHOOL PIT LATRINE CDF ACCOUNT	-	362		362	362	0
MASAMUKYE PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	782		782	782	0
KYAANI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	863		863	863	0
NTHIA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	113,837		113,837	113,837	0
NGOMANO PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	16,829		16,829	16,829	0
KAMBOO PRIMARY SCHOOL CDF ACCOUNT	-	690		690	690	0
KAMBOO PRIMARY SCHOOL	-	2		2	2	-

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CLASSROOM CDF ACCOUNT						
KANGII PRIMARY SCHOOL CDF ACCOUNT	-	63,364		63,364	63,364	0
YINZAU PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	9,542		9,542	9,542	0
KALAKALYA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	4		4	4	-
KALAKALYA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	4		4	4	-
MBUINZAU PRIMARY SCHOOL ADMINISTRATIO N BLOCK CDF ACCOUNT	-	501		501	501	0
KIBWEZI TOWNSHIP PRIMARY SCHOOL	-	58,822		58,822	58,822	0

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CLASSROOMS CDF ACCOUNT						
ITHAMBAUME PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	13,156		13,156	13,156	0
KWAKYAI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	5,502		5,502	5,502	0
KISAYANI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	7,222		7,222	7,222	0
NGAIKINI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	1,605		1,605	1,605	0
KIWANZANI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	1,931		1,931	1,931	0
ILINGONI PRIMARY SCHOOL CDF ACC.	-	66,612		66,612	66,612	(0)

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KAKILI PRIMARY SCHOOL CDF ACCOUNT	-	936		936	936	0
KATISAA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	-	37		37	37	-
KING'UTHENI PRIMARY SCHOOL CDF ACCOUNT	-	97,591		97,591	97,591	0
MBIUNI PRIMARY SCHOOL CDF ACCOUNT	-	131,086		131,086	131,086	0
MUKAME AMBEU PRIMARY SCHOOL	-	4,637		4,637	4,637	0
MULILII PRIMARY SCHOOL CDF ACCOUNT	-	44,900		44,900	44,900	(0)
KITANDI PRIMARY SCHOOL	-	23,177		23,177	23,177	0
EMALI PRIMARY SCHOOL	-	921,178		921,178	921,178	-
MULALA PRIMARY SCHOOL	-	1,938		1,938	1,938	(1)

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MBUKANI PRIMARY SCHOOL	-	28,944		28,944	28,944	0
MASUMBA PRIMARY SCHOOL	-	22,246		22,246	22,246	0
NGONGWENI PRIMARY SCHOOL	-	21,439		21,439	21,439	-
KIKUMINI PRIMARY SCHOOL	-	12,519		12,519	12,519	-
THITHI PRIMARY SCHOOL	-	6,755		6,755	6,755	-
NDATANI PRIMARY SCHOOL	-	20,711		20,711	20,711	(1)
KINGUU PRIMARY SCHOOL	-	8,883		8,883	8,883	0
MULILI PRIMARY SCHOOL	-	14,916		14,916	14,916	0
MASALANI PRIMARY SCHOOL	-	1,119		1,119	1,119	-
KISINGO PRIMARY SCHOOL	-	14,766		14,766	14,766	0

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KALAKALYA PRIMARY SCHOOL	-	11,476		11,476	11,476	(1)
WIKIAMBA PRIMARY SCHOOL	-	2,573		2,573	2,573	(1)
NDONGUNI PRIMARY SCHOOL	-	43,768		43,768	43,768	-
MUKAMENI PRIMARY SCHOOL	-	41,670		41,670	41,670	0
KILONGONI PRIMARY SCHOOL	-	2,904		2,904	2,904	-
MAKUSU PRIMARY SCHOOL	-	8,667		8,667	8,667	(1)
TUNGUNI PRIMARY SCHOOL	-	38,516		38,516	38,516	(0)
KATULANI PRIMARY SCHOOL	-	95,069		95,069	95,069	0
KEVANDA PRIMARY SCHOOL	-	4,863		4,863	4,863	0
KIBWEZI TOWNSHIP PRIMARY SCHOOL	-	28,084		28,084	28,084	(1)

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KWAKYAI PRIMARY SCHOOL	-	825		825	825	-
NYAYO PRIMARY SCHOOL	-	5,822		5,822	5,822	0
KISAYANI PRIMARY SCHOOL	-	4,849		4,849	4,849	0
YINDALANI PRIMARY SCHOOL	-	25,932		25,932	25,932	0
YIKIVALA PRIMARY SCHOOL	-	419,824		419,824	419,824	-
MII PRIMARY SCHOOL	-	528,975		528,975	528,975	-
KATULANI PRIMARY SCHOOL	-	31,590		31,590	31,590	-
EMALI PRIMARY SCHOOL	-	921,052		921,052	921,052	-
YIEINI PRIMARY SCHOOL	-	125,099		125,099	125,099	-
Mwasangombe Primary School	350,000	13,863		363,863	19,719	344,144
Masalani Primary School	100,000	1,245		101,245	2,118	99,127
Kalakalya Primary School	50,000	11,476		61,476	11,988	49,488
Mulilii Primary School	75,000	14,916		89,916	2,342	87,574

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Katangini Primary School	50,000	2,657		52,657	14,078	38,579
Makusu primary school	380,000	8,793		388,793	9,867	378,926
Kevanda Primary School	120,000	4,989		124,989	1,256	123,733
Masumba Primary School	120,000	22,372		142,372	23,799	118,573
Ndatani primary school	100,000	20,837		120,837	13,447	107,390
Ngaikini Primary school	400,000	1,428		401,428	1,645	399,783
Mulala HGM Primary school	150,000	2,064		152,064	4,038	148,026
Kathyaka Primary school	130,000	73,537		203,537	325	203,212
Kanyungu Primary School	140,000	12,338		152,338	7,198	145,140
Emali Township Pri. Sch.	400,000	1,875		401,875	2,129	399,746
Kibwezi Township Pri. Sch.	670,000	28,210		698,210	7,183	691,027
Kiaoni Primary school	1,875,000	-	-	1,875,000	6,560	1,868,440
Mukononi Primary school	600,000	-	-	600,000	399	599,601
Katilamuni Primary School	600,000	-	-	600,000	10,355	589,645
Ilingoni Primary School	1,200,000	-	-	1,200,000	1,414	1,198,586

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Mbuinzau Primary School	1,260,904	-	-	1,260,904	19,251	1,241,653
Ndeini Primary School	1,200,000	-	-	1,200,000	19,387	1,180,613
Kwambae Primary School	603,783	38,242	-	642,025	12,244	629,781
Muundani Primary School	1,500,000	-	-	1,500,000	35,849	1,464,151
Makindu A Primary School	1,200,000	-	-	1,200,000	4,446	1,195,554
Ngukuni Primary School	600,000	1,000	-	601,000	25	600,975
Nzaikoni Primary School	1,500,000	1,100	-	1,501,100	764	1,500,336
Mii Primary School	1,200,000	1,500	-	1,201,500	17,399	1,184,101
Ngelenge Primary School	1,200,000	-	-	1,200,000	1,275	1,198,725
Uthangathi Primary School	1,200,000	-	-	1,200,000	17,780	1,182,220
Makindu GNCA Pri. school	2,450,000	1,300	-	2,451,300	9,242	2,442,058
Mwalili Primary School	1,100,000	1,500	-	1,101,500	59,528	1,041,972
Emali Township Pri. Sch.	2,747,266	-	-	2,747,266	46,378	2,700,888
Nthongoni Primary School	1,200,000	-	-	1,200,000	19,904	1,180,096
ni primary	1,200,000	-	-	1,200,000	630	1,199,370

ies Development Fund (NGCDF)

atements for The Year Ended June 30, 2025

	200,000	-	-	1,200,000	40,949	1,159,051
	1,200,000	-	-	1,200,000	-	1,200,000
	1,200,000	-	-	1,200,000	1,624	1,198,376
	1,200,000	-	-	1,200,000	483	1,199,517
Ng school	1,200,000	-	-	1,200,000	8,798	1,191,202
Ngwiw'a primary school	1,200,000	-	-	1,200,000	804	1,199,196
Uvileni primary school	1,200,000	-	-	1,200,000	8,854	1,191,146
Kinguu Primary School	130,000	8,883	-	138,883	5,115	133,768
masamukye primary school	1,200,000	1,100	-	1,201,100	50,550	1,150,550
utafiti primary school	2,000,000	-	-	2,000,000	1,998,975	1,025
Ithambaume primary school	1,200,000	-	-	1,200,000	16,888	1,183,112
kalulini primary school	1,500,000	-	-	1,500,000	108,950	1,391,050
king'utheni primary school	1,200,000	-	-	1,200,000	22,107	1,177,893
MUANGENI PRIMARY SCHOOL	1,200,000	1,200	-	1,201,200	67,362	1,133,838
MBONDENI PRIMARY SCHOOL	1,200,000	-	-	1,200,000	67,919	1,132,081

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school

National Government Constituencies Development Fund (NGCDF)

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MBIUNI PRIMARY SCHOOL	1,200,000	-	-	1,200,000	523,399	676,601
ITULANI PRIMARY SCHOOL	1,200,000	-	-	1,200,000	32,366	1,167,634
MATUTU PRIMARY SCHOOL	1,200,000	-	-	1,200,000	1,198,975	1,025
IVIANI PRIMARY SCHOOL	1,200,000	-	-	1,200,000	141,176	1,058,824
NDUUNDUNE PRIMARY SCHOOL	1,200,000	975	-	1,200,975	197,475	1,003,500
Sub-total	51,701,953	6,750,301	-	58,452,254	11,369,629	47,082,625
		-		-	-	-!
SECONDARY SCHOOL PROJECTS		-		-	-	-
KALII SECONDARY SCHOOL CDF ACCOUNT	-	29,897	-	29,897	29,897	0
KALUNGU SECONDARY SCHOOL CDF ACCOUNT	-	1,912	-	1,912	1,912	(0)
KANAANI SECONDARY	-	23,389	-	23,389	23,389	0

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SCHOOL CDF ACC						
KANGII SECONDARY SCHOOL CDF ACC	-	93,740	-	93,740	93,740	(0)
KIAMBANI SECONDARY SCHOOL CDF ACC.	-	1,741	-	1,741	1,741	(0)
MITENDEU SECONDARY SCHOOL CDF ACC.	-	5,637	-	5,637	5,637	0
MOI GIRLS SECONDARY SCHOOL KIBWEZI CDF ACCOUNT	-	280,496	-	280,496	280,496	0
MWEINI SECONDARY SCHOOL CDF ACCOUNT	-	417,141	-	417,141	417,141	(0)
NGUU SECONDARY SCHOOL CDF ACCOUNT	-	541	-	541	541	(0)
NTHONGONI SECONDARY SCHOOL CDF ACCOUNT	-	74	-	74	74	(0)

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NYAYO SECONDARY SCHOOL CDF ACCOUNT	-	234	-	234	234	0
MII SECONDARY SCHOOL CDF ACCOUNT	-	770	-	770	770	-
KIKUMINI SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	-	1,630	-	1,630	1,630	0
MATIKU SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	-	334,854	-	334,854	334,854	0
MATUTU SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	-	550,273	-	550,273	273	550,000
THITHI SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	-	1,001,757	-	1,001,757	1,757	1,000,000
NTHIA SECONDARY SCHOOL	-	511,202	-	511,202	11,202	500,000

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CLASSROOM CDF ACCOUNT						
MATIKU SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	-	334,482	-	334,482	334,482	(1)
MATUTU SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	-	21	-	21	21	(0)
KALII SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	-	21,702	-	21,702	21,702	0
KIAMBANI SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	-	1,182	-	1,182	1,182	0
MUTANTHEEU SECONDARY SCHOOL CLASSROOMS CDF ACCOUNT	-	797	-	797	797	0
NGUUMO SECONDARY SCHOOL SCIENCE	-	4,042	-	4,042	4,042	0

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LABORATORY CDF ACCOUNT						
KISAYANI GIRLS SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	-	4,642	-	4,642	4,642	0
ITHUMULA SECONDARY SCHOOL TOILET CDF ACCOUNT	-	1,969	-	1,969	1,969	0
KIKUMINI SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	-	1,630	-	1,630	1,630	0
VOLOLO SECONDARY SCHOOL	-	17,383	-	17,383	17,383	(0)
ST. JOSEPH'S SECONDARY SCHOOL	-	389,231	-	389,231	389,231	0
KAI SECONDARY SCHOOL	-	1,499,753	-	1,499,753	1,499,753	0
KALII SECONDARY SCHOOL	-	451	-	451	451	0

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KATULANI SECONDARY SCHOOL	-	1,198,669	-	1,198,669	1,198,669	0
NGOMANO SECONDARY SCHOOL	-	257,784	-	257,784	257,784	(1)
KALUNGU SECONDARY SCHOOL	-	911,313	-	911,313	911,313	0
ST. SIMON MBUINZAU SECONDARY SCHOOL	-	6,929	-	6,929	6,929	(0)
ITHUMULA SECONDARY SCHOOL	-	10,245	-	10,245	10,245	-
NTHONGONI SECONDARY SCHOOL	-	38,423	-	38,423	38,423	(0)
Ngomano Secondary School	1,650,000	258,849	-	1,908,849	30,180	1,878,669
Kalii Secondary School	1,350,000	451	-	1,350,451	43,045	1,307,406
St Simon Mbuinzau Sec Sch.	350,000	6,939	-	356,939	887	356,052
Kalungu sec. School	1,700,000	911,560	-	2,611,560	228,676	2,382,884
Kisayani Girls Sec. School	2,500,000	-	-	2,500,000	349,827	2,150,173
Nthongoni Secondary Sch.	604,105	38,423	-	642,528	607,880	34,648

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Syumile Secondary School	1,200,000	-	-	1,200,000	5,999	1,194,001
Kangii Secondary School	700,000	1,050	-	701,050	331,436	369,614
Vololo Secondary school	350,000	17,383	-	367,383	367,131	252
Ithumula Secondary school	250,000	140,042	-	390,042	390,042	(1)
Kisingo secondary school	8,000,000	-	-	8,000,000	1,280	7,998,720
Katulani secondary school	1,300,000	1,198,669	-	2,498,669	44,934	2,453,735
Syengoni Secondary school	1,100,000	500,000	-	1,600,000	10,912	1,589,088
Matiku secondary school	2,500,000	500,000	-	3,000,000	302,920	2,697,080
Ndatani secondary school	1,500,000	500,000	-	2,000,000	1,499,395	500,605
Shine star kai sec school	1,000,000	1,499,879	-	2,499,879	212,334	2,287,545
Matinga secondary school	1,100,000	-	-	1,100,000	23,726	1,076,274
Mikuyuni secondary school	1,500,000	1,001,300	-	2,501,300	320,112	2,181,188
Kalulini Secondary School	4,000,000	1,351,663	-	5,351,663	3,040,876	2,310,787
Sub-total	32,654,105	15,882,145	-	48,536,250	13,717,528	34,818,722
EMERGENCY PROJECTS						#VALUE!

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Utini Primary School	600,000	700,000	-	1,300,000	436	1,299,564
Mulili Assistant Chief's Office	386,190	700,000	-	1,086,190	1,074	1,085,116
Uthangathi Primary School	600,000	700,000	-	1,300,000	2,319	1,297,681
Nguumo Primary School	500,000	700,000	-	1,200,000	1,450	1,198,550
Nguuni Primary School	956,495	180,215	-	1,136,710	765	1,135,945
Mitendeu Secondary School	600,000	850,000	-	1,450,000	833	1,449,167
Utini Primary School	1,200,000	1,200,000	-	2,400,000	521	2,399,479
Ilatu Primary School	600,000	1,400,000	-	2,000,000	115	1,999,885
Matiku primary school	600,000	450,000	-	1,050,000	300	1,049,700
Thithi secondary school	1,200,000	1,201,000	-	2,401,000	17,847	2,383,153
Mikuyuni Primary school	1,200,000	1,000	-	1,201,000	679	1,200,321
Kiwanzani Primary School	500,000	-	-	500,000	500,000	-
ST Theresa mulagirls high school	1,200,000	2,500	-	1,202,500	9,883	1,192,617
MAKINDU SUB-COUNTY TSC OFFICE	1,877,925	1,300	-	1,879,225	34,863	1,844,362
KIBWEZI DCC's OFFICE	1,305,054	1,170	-	1,306,224	25,365	1,280,859

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NGAKAA SECONDARY SCHOOL	600,000	-	-	600,000	104,356	495,644
KARI MWAILU PRI SCHOOL	600,000	8,086	-	608,086	607,061	1,025
Sub-total	14,525,664	8,095,271	-	22,620,935	1,307,867	21,313,068
SECURITY PROJECTS		-	-	-	-	#VALUE!
KALUNGU ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	-	350,000	-	350,000	245,500	104,500
MAKINDU DIVISIONAL HEADQUARTERS POLICE CDF ACCOUNT	-	750,000	-	750,000	541,411	208,589
NDETANI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	-	500,000	-	500,000	417,187	82,813
KALII ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	-	500,000	-	500,000	354,190	145,810
SYUMILE ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	-	628,785	-	628,785	428,785	200,000
KALII ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	-	350,419	-	350,419	205,419	145,000

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KIKUMINI ASSISTANT CHIEF'S CDF ACCOUNT	-	566,805	-	566,805	466,805	100,000
MULALA POLICE POST CDF ACCOUNT	-	100,045	-	100,045	100,045	0
KIAONI POLICE POST CDF ACC.	-	598,156	-	598,156	238,156	360,000
MASUMBA ASSISTANT CHIEF'S OFFICE BLOCK CDF ACCOUNT	-	550,020	-	550,020	400,000	150,020
MULALA POLICE POST CDF ACCOUNT	-	1,300,045	-	1,300,045	100,045	1,200,000
KIAONI POLICE POST CDF ACC.	-	1,038,156	-	1,038,156	738,156	300,000
MASUMBA ASSISTANT CHIEF'S OFFICE BLOCK CDF ACCOUNT	-	1,254,001	-	1,254,001	500,000	754,001
KIU ASSISTANT CHIEF'S OFFICE BLOCK CDF ACCOUNT	-	1,702,822	-	1,702,822	1,528,220	174,602
NDETANI ASSISTANT CHIEF'S OFFICE	-	163,216	5,000,000	5,163,216	5,163,216	0

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BLOCK CDF ACCOUNT						
KISAYANI POLICE POST OFFICE BLOCK CDF ACCOUNT	-	104,872	-	104,872	104,872	0
NGUUMO POLICE POST OFFICE BLOCK CDF ACCOUNT	-	279,873	-	279,873	279,873	0
NDWAANI POLICE POST OFFICE BLOCK CDF ACCOUNT	-	2,500,100	-	2,500,100	1,895,600	604,500
KIBWEZI POLICE STATION CDF ACCOUNT	-	2,050,260	-	2,050,260	1,502,830	547,430
KANYILILYA ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	-	199,753	-	199,753	199,753	0
KIKUMINI ASSISTANT CHIEF'S CDF ACCOUNT	-	66,805	-	66,805	66,805	0
MAKINDU DEPUTY COUNTY COMMISSIONER'S OFFICE CDF ACCOUNT	-	2,501,317	-	2,501,317	2,341,317	160,000

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KAUNGUNI ASSISTANT CHIEF'S OFFICE	-	7,836	-	7,836	7,836	-
KANYILILYA ASSISTANT CHIEF'S OFFICE	-	1,310,000	-	1,310,000	1,310,000	-
Makindu ACC's Office	300,000	-	-	300,000	250,000	50,000
Nguumo Police Station	1,000,000	279,999	-	1,279,999	1,259,213	20,786
Nguu ACC's Office	420,000	-	-	420,000	262,190	157,810
Matiku Assistant Chiefs Office	1,294,000	94,840	-	1,388,840	1,245,335	143,505
Kakili assistant chief's office	1,294,000	510,020	-	1,804,020	1,804,020	-
Kathyaka assistant chief's office	1,294,000	895,140	-	2,189,140	2,189,140	-
Sub-total	5,602,000	21,153,288	5,000,000	31,755,288	26,145,919	5,609,369
CLIMATE MITIGATION		-	-	-	-	#VALUE!
Ikungu Primary School	320,000	466,153	-	786,153	268,000	518,153
Kawelu primary school	320,000	466,153	-	786,153	268,500	517,653
Mweini primary school	320,000	466,153	-	786,153	268,500	517,653
Nguumo primary school	320,000	466,153	-	786,153	268,500	517,653
Ngomano primary school	320,000	466,153	-	786,153	268,500	517,653

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Mii primary school	320,000	466,153	-	786,153	268,500	517,653
Kiaoni primary school	320,000	466,153	-	786,153	268,500	517,653
Katulanipri. school	320,000	466,153	-	786,153	268,500	517,653
Kiboko pri. school	320,000	466,153	-	786,153	268,500	517,653
kwakyai primary school	320,000	466,153	-	786,153	268,500	517,653
Matiku primary school	320,000	466,153	-	786,153	268,500	517,653
Ithumula Sec school	320,000	466,153	-	786,153	268,500	517,653
St simonmbuinza sec sch	310,000	466,153	-	776,153	268,500	507,653
ENVIRONMENT		-	-	-	-	#VALUE!
KIBWEZI WEST ENVIRONMENT CDF PROJECTS		1,904	-	1,904	1,904	(0)
Sub-total	4,150,000	6,061,893	-	10,211,893	3,491,904	6,719,989
Digital Hub				-		-
				-		-
Sub-total		-	-	-	-	-
SPORTS		-	-	-	-	-

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KIBWEZI WEST SPORTS CDF PROJECTS		8,825	-	8,825	8,825	(0)
CONSTITUENCY SPORTS TOURNAMENT		21,820	-	21,820	21,820	0
Sub-total	-	30,645	-	30,645	30,645	(0)
TERTIARY		-	-	-	-	-
KIBWEZI WEST TECHNICAL AND VOCATIONAL TRAINING COLLEGE		1,353	-	1,353	1,353	0
Sub-total	-	1,353	-	1,353	1,353	0
Acquisition of Assets				-		-
Purchase of PPE		180,400	1,262,800	1,443,200	1,443,200	-
Sub-total	-	180,400	1,262,800	1,443,200	1,443,200	-
Funds Pending Approval			36,880,060	36,880,060		36,880,060
Sub-total	-	-	36,880,060	36,880,060		36,880,060
Total	188,414,052	74,840,110	66,386,950	329,641,112	192,920,167	136,720,945

(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 Kibwezi West Constituency principal activity is the financing, implementation, and oversight of development projects aimed at improving social infrastructure and enhancing the livelihoods of the residents within the constituency.

2. Statement of Compliance and Basis of Preparation

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

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS). The NG-CDF Kibwezi West has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. The NG-CDF Kibwezi West has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

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

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

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF. The financial statements have been prepared in accordance with the PFM Act 2012, the NGCDF Act, 2012, and International Public Sector Accounting Standards (IPSAS) including the transitional provisions permitted under IPSAS 33. The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

(When an IPSAS becomes effective on 1st January 2024, it is applicable in Kenya from 1st July 2024)

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	Applicable 1st January 2025 The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. This IPSAS has no impact in the constituency
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	Applicable 1st January 2025 The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. This IPSAS is not applicable at the constituency
IPSAS 45: Property Plant and Equipment	Applicable 1st January 2025 The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets,

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	<p>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>This IPSAS is applicable effective 1st July 2025</p>
IPSAS 46: Measurement	<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>This IPSAS is applicable effective 1st July 2025</p>
IPSAS 47: Revenue	<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 principle that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>This IPSAS is applicable effective 1st July 2026</p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>This IPSAS is not applicable in the constituency this financial year</p>

<p>IPSAS 49: Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i> 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. This IPSAS is not applicable at the constituency</p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p>This IPSAS is not applicable at the constituency</p>

iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

The original budget was approved by Parliament on 12 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 scheme adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 15 of these financial statements.

c) Property, plant and equipment

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

d) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *Entity*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The *Entity* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial

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

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

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

h) Provisions

Provisions are recognized when the *Entity* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the *Entity* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a

separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement

i) Social Benefits

Social benefits are cash transfers provided to:

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

j) Contingent liabilities

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

k) Contingent assets

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

l) Employee benefits

Retirement benefit plans

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

projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

6. Transfers from the NGCDF Board

Description	<i>2024/2025</i>
	Kshs
NGCDFB Transfers (Allocation for the FY)	188,414,052
TOTAL	188,414,052

7. Grants/donations from other entities

Description	<i>2024/2025</i>
	Kshs

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Grants	-
Total	-

8. Finance income

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

9. Miscellaneous income

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

10. Employees cost

Description	2024/2025
	Kshs
NG-CDFC Basic staff salaries	3,831,593
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	971,604
Employer Contributions Compulsory national social security schemes	324,000
Employer Contributions Compulsory Housing levy	119,175

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Employer contributions to National Industrial Training Authority	7,550
Other Specify casuals	474,700
Total	5,728,622

11. Committee Expenses

Description	2024/2025
	Kshs
Sitting allowance	1,798,000
Other Committee expenses	1,163,000
Total	2,961,000

12. Use of Goods and services

Description	2024/2025
	Kshs
Utilities, supplies and services	95,000
Communication, supplies and services	237,000
Domestic travel and subsistence	2,588,500
Printing, advertising and information supplies & services	2,022,500
Office Rent	-
Training expenses	377,500
Hospitality supplies and services	1,496,100
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	902,800
Fuel, oil & lubricants	1,150,000
Bank Charges	161,976
Routine maintenance – vehicles and other transport equipment	776,797
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	1,705,100
Total	11,513,273

13. Other Government Units Certified Works

Description	2024/2025
	Kshs
Primary Schools Actual expenditure	47,082,622
Secondary Schools Actual Expenditure	34,749,434
Tertiary Institutions Actual Expenditure	-
Total	81,832,056

14. Other Grants and Other transfers

Description	2024/2025
	Kshs
Bursary – secondary schools	47,530,496
Bursary – tertiary institutions	19,367,500
Bursary – special schools	2,049,000
Bursary - Education Support programmes	3,882,500
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	5,041,477
Climate change mitigation projects	3,513,602
Emergency projects Actual Expenditure	8,537,713
Roads projects	-
Others specify	-
Total	90,137,913

15. Depreciation and Amortization Expenses

Description	2024/2025
	Kshs
Property Plant and Equipment	432,960
Intangible Assets	-
Total	432,960

16. Digital Hubs Expenses

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

17. Gain/loss on Sale of Assets

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

18. Impairment Loss

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

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19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Operations account)</i>	62,466,561	48,744,102
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit account)</i>	2,110,809	1,144,041
<i>Name of Bank, account No. (PMC's account)</i>	30,263,515	24,951,967
Total	94,840,885	74,840,110

20. Receivables from Exchange Transactions

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

Ageing Analysis for Receivables

Description	2024/2025		Opening Statement 1st July 2024	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	-	-	-

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Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (a+b)	-	-	-	-

21. Receivables from Non-Exchange Transactions

Description	<i>2024/2025</i>		<i>Opening Statement</i>	
	Kshs		1st July 2025	
Transfers from NGCDFB	41,880,060		66,386,950	
Outstanding imprest	-			
Total	41,880,060		66,386,950	

Ageing Analysis for Non exchange Receivables

Description	<i>2024/2025</i>		<i>Opening Statement</i>	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	41,880,060	100%	66,386,950	100%
Between 1- 2 years	-	-	-	-
Between 2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (a+b)	41,880,060	100%	66,386,950	100%

22. Prepayments

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

23. Property, Plant and Equipment									
	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Service concession assets	Total
Depreciation Rate	0%	4%	12.5%	12.5%%	12.5%	33.3%		25%	
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	1,443,200	-	-	1,443,200
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As At 30 June 2025	-	-	-	-	-	1,443,200	-	-	1,443,200
Depreciation And Impairment									
Opening bal accumulated depreciation 1st July 2024	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	432,960	-	-	432,960

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Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At 30 June 2025	-	-	-	-	-	432,960	-	-	432,960
Net Book Values									
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-	-
As At 30 June 2025	-	-	-	-	-	1,010,240	-	-	1,010,240

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

Land	Cost	Accumulated Depreciation	NBV
Buildings	Kshs	Kshs	Kshs
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	1,443,200	432,960	1,010,240

Office Equipment, Furniture, And Fittings	-	-	-
Total	-	-	-

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

24. Financial Risk Management

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

25. Intangible Assets and goodwill

Description	2024/2025	2023/2024
	Kshs	Kshs
Cost		
Opening balance at the beginning of the Period	-	-
Additions	-	-
Disposal	-	-
At end of the Period	-	-
Additions—internal development	-	-
Disposal	-	-
At end of the Period	-	-
Amortization and impairment		
At beginning of the Period	-	-
Amortization	-	-
At end of the Period	-	-
Impairment loss	-	-
At end of the Period	-	-
NBV	-	-

26. Right-of use assets

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

27. Trade and Other Payables

Description	<i>2024/2025</i>	<i>2023/2024</i>
	Kshs	Kshs
Trade payables	-	-
Employee payables	-	-
Other payables	-	-
Total trade and other payables	-	-

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

28. Third-Party Deposits

	2024/2025	Opening Statement 1 July 2024
	Kshs	Kshs
Retention as at start of the period (A)	774,202	774,202
Retention held during the period (B)	-	-
Retention paid during the period (C)	275,704	-
Closing Retention as at period 2024 D= A+B-C	498,498	774,202

Retention aging analysis

	2024-2025	% of the total	Opening Statement 1 July 2024	% of the total
Less than 1 year	-	-	-	
1-2 years	498,498	100%-	774,202	100%
2-3 years	-	-	-	

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Over 3 years	-	-	-
Total	498,498	-	774,202

29. Lease Liabilities

Description	2024/2025	2023/2024
	Kshs	Kshs
Balance at the beginning of the period	-	-
Discount interest on lease liability	-	-
Paid during the period	-	-
At end of the period	-	-

30. Gratuity provision

Description	2024/2025	Opening Statement 1 July 2024
	Kshs	Kshs
Gratuity at the beginning of the period (A)	2,002,474	2,002,474
Gratuity held during the period (B)	971,604	-
Gratuity paid during the period (C)	-	-
Total Gratuity provision as at period 2024-25 D=(A+B-C)	2,974,078	2,002,474

31. Cash Generated From Operations

	2024/2025
	Kshs
Surplus for the period before tax	(4,191,775)
Adjusted for:	
Depreciation	432,960
Non-cash grants received	-
Contributed assets	-

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Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	24,506,890
Changes in deferred income	-
Changes in Third party deposits	(275,704)
Changes in gratuity provision	971,604
Changes in payments received in advance	-
Net cash flow from operating activities	21,443,975

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

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As at 30th June 2025				
Receivables from exchange transactions			-	-
Receivables from non-exchange transactions	41,880,060	41,880,060	-	-
Bank balances	94,840,885	94,840,885	-	-
Total	136,720,945	136,720,945	-	-
As at 30 June 2024				
Receivables from exchange transactions			-	-
Receivables from non-exchange transactions	66,386,950	66,386,950	-	-
Bank balances	74,840,110	74,840,110	-	-
Total	141,227,060	141,227,060	-	-

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

Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	2,974,078	2,974,078
Total	-	-	2,974,078	2,974,078
As at 30th June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	2,002,474	2,002,474
Total	-	-	2,002,474	2,002,474

iii) Market risk

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

a) Foreign currency risk

Kibwezi west has no transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

Financial Risk Management

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

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
2024/2025			
Euro	10%	-	-
USD	10%	-	-
2023/2024			
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

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

Management of interest rate risk

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

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).

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- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

iv) Capital Risk Management

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

Description	2024/2025	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Revaluation Reserve		
	134,258,609	138,450,384
Retained Earnings		
Capital Reserve	-	-
	134,258,609	138,450,384
Total Funds		
Total Borrowings	-	-
Less: Cash and Bank Balances	-	-
Net Debt/(Excess Cash and Cash Equivalentents)	94,840,885	74,840,110
Gearing	0%	0%

6. Related Party Disclosures

	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,798,000	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	212,920,942	-
Total	214,718,942	-

7. Segment Information

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

8. 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)

Contingent Liabilities

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

9. Capital Commitments

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

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

10. Events after the Reporting Period

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

11. Ultimate and Holding Entity

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

12. Currency

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

18. Appendices

Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	18,516,089	-	-	18,516,089
Transport equipment	5,517,804	-	-	5,517,804
Office equipment, furniture, and fittings	3,251,447	-	-	3,251,447
ICT Equipment and Other ICT Assets	1,789,332	1,443,200	-	3,232,532
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	29,074,672	1,443,200		30,517,872

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

PMC name	Bank	Account number	Bank Balance	<i>Opening Statement 1st July 2024</i>
			2024-2025	
EMALI TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT	KCB	1137127538	17,482	17,482
ISAANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1150527633	3,605	3,605
ITHAMBA AUME PRIMARY SCHOOL CDF ACC.	KCB	1161429360	1,467	1,467
EMALI TOWNSHIP PRIMARY SCHOOL CDF ACCOUNT	KCB	1137127538	17,482	17,482
ITHUMULA PRIMARY SCHOOL CDF ACCOUNT	KCB	1200770765	19,814	19,814
IVIANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1137143126	35,923	35,923
KAI PRIMARY SCHOOL CDF ACCOUNT	KCB	1153121158	69,767	69,767
KALIMANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1162430516	110,905	110,905
KALULINI PRIMARY SCHOOL CDF ACC	KCB	1157967736	31,087	31,087
KALUNGU PRIMARY SCHOOL CDF ACC	KCB	1160059780	46	46
KATANGINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1163977403	78,611	78,611

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KATHYAKA PRIMARY SCHOOL CDF ACC.	KCB	1164460773	56,343	56,343
KATULANI PRIMARY SCHOOL CDF ACC.(KBZ)	KCB	1204566828	4,256	4,256
KATULANI PRIMARY SCHOOL (NGUU) CDF ACCOUNT	KCB	1149548851	10,757	10,757
KATULANI PRIMARY SCHOOL CDF ACCOUNT-MKD	KCB	1168545293	1,866	1,866
KEVANDA PRIMARY SCHOOL CDF ACC.	KCB	1184072760	229,678	229,678
KIAONI PRIMARY SCHOOL CDF A/C	KCB	1136943196	72,482	72,482
KISAYANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1164392670	97	97
KITANDI PRIMARY SCHOOL CDF A/C	KCB	1241044988	1,379	1,379
KWA MBAE PRIMARY SCHOOL CDF ACCOUNT	KCB	1137894717	17,182	17,182
MAKUSU PRIMARY SCHOOL CDF ACC.	KCB	1150176784	26,554	26,554
MASALANI PRIMARY SCHOOL CDF ACCOUNT (KBZ)	KCB	1135327939	3,498	3,498
MASUMBA PRIMARY SCHOOL CDF ACCOUNT	KCB	1211241246	19,357	19,357
MATINGA PRIMARY SCHOOL CDF ACC.	KCB	1160358060	146,117	146,117
MBONDENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1273394062	816	816

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MBUI NZAU PRIMARY SCHOOL CDF ACCOUNT	KCB	1149755423	9	9
MIKAUNI PRIMARY SCHOOL CDF ACC.	KCB	1210911620	13,424	13,424
MIKUYUNI PRIMARY SCHOOL CDF ACC.	KCB	1174743719	52,375	52,375
MILU PRIMARY SCHOOL CDF ACCOUNT	KCB	1159150397	73,068	73,068
MULALA PRIMARY HGM SCHOOL CDF ACC.	KCB	1156264944	27,352	27,352
MULANGONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1136777660	0	0
MUUNDANI PRIMARY SCHOOL CDF ACCOUNT	KCB	1151183490	28,939	28,939
MWALILI PRIMARY SCHOOL CDF A/C	KCB	1242751513	5,529	5,529
NDONGUNI PRIMARY SCHOOL CDF A/C	KCB	1161574727	1,263	1,263
NDULU PRIMARY SCHOOL CDF ACCOUNT	KCB	1267480831	270	270
NDWAANI PRIMARY SCHOOL CDF ACC.	KCB	1159679444	114,045	114,045
NGELENGE PRIMARY SCHOOL CDF ACCOUNT	KCB	1135150125	76,519	76,519
NGUUMO PRIMARY SCHOOL CDF A/C	KCB	1241129630	622	622
MII PRIMARY SCHOOL CDF ACCOUNT	KCB	1233913425	783	783

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SEKELENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1161270140	197	197
KILONGONI PRIMARY SCHOOL CDF ACCOUNT	KCB	1278241248	20,570	20,570
TUTINI PRIMARY SCHOOL CDF ACC.	KCB	1136362541	215,727	215,727
UVILENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1234491567	16,689	16,689
VOLOLO PRIMARY SCHOOL CDF ACCOUNT	KCB	1203804091	26,054	26,054
WIIVIA PRIMARY SCHOOL CDF ACCOUNT	KCB	1204482330	113,337	113,337
YIKISEMEI PRIMARY SCHOOL CDF A/C	KCB	1204794243	165,305	165,305
YIKIVALA PRIMARY SCHOOL CDF ACCOUNT	KCB	1160133514	58,897	58,897
YINDALANI PRIMARY SCHOOL CDF ACC.	KCB	1151248703	25,149	25,149
YINGOSO PRIMARY SCHOOL CDF A/C	KCB	1135273405	185,422	185,422
ITAAVA PRIMARY SCHOOL CDF ACCOUNT	KCB	1267479094	28,462	28,462
NYAYO PRIMARY SCHOOL CDF ACCOUNT	KCB	1286862191	25,053	25,053
MUTANTHEEU PRIMARY SCHOOL CDF ACCOUNT	KCB	1239295359	3,116	3,116
KAKILI PRIMARY SCHOOL CDF ACCOUNT	KCB	1259730522	936	936

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MUKAME AMBEU PRIMARY SCHOOL	KCB	1204495726	4,637	4,637
UTINI PRIMARY SCHOOL CDF ACCOUNT	KCB	1287160646	66,666	66,666
KILIKU PRIMARY SCHOOL PIT LATRINE CDF ACCOUNT	KCB	1296900843	63	63
MATIKU PRIMARY SCHOOL PIT LATRINE CDF ACCOUNT	KCB	1296901513	362	362
MASAMUKYE PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296524345	782	782
UTHASYO PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296720551	40	40
KYAANI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297526015	863	863
NGOMANO PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296528863	16,829	16,829
ITAAVA PRIMARY SCHOOL CDF ACCOUNT	KCB	1267479094	28,462	28,462
EMALI PRIMARY SCHOOL CLASSROOMS CDF ACCOUNT	KCB	1296000397	17,482	17,482
KILIKU PRIMARY SCHOOL PIT LATRINE CDF ACCOUNT	KCB	1296900843	63	63
MATIKU PRIMARY SCHOOL PIT LATRINE CDF ACCOUNT	KCB	1296901513	362	362
MASAMUKYE PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296524345	782	782
KYAANI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297526015	863	863

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NTHIA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297708342	113,837	113,837
NGOMANO PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296528863	16,829	16,829
KAMBOO PRIMARY SCHOOL CDF ACCOUNT	KCB	1136935169	690	690
KAMBOO PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296866211	2	2
KANGII PRIMARY SCHOOL CDF ACCOUNT	KCB	1161905340	63,364	63,364
YINZAU PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296700429	9,542	9,542
KALAKALYA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296866254	4	4
KALAKALYA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297421493	4	4
MBUINZAU PRIMARY SCHOOL ADMINISTRATION BLOCK CDF ACCOUNT	KCB	1296611310	501	501
KIBWEZI TOWNSHIP PRIMARY SCHOOL CLASSROOMS CDF ACCOUNT	KCB	1297310322	58,822	58,822
ITHAMBAUME PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297554078	13,156	13,156
KWAKYAI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297600916	5,502	5,502
KISAYANI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297419073	7,222	7,222

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NGAIKINI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297262492	1,605	1,605
KIWANZANI PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297285824	1,931	1,931
ILINGONI PRIMARY SCHOOL CDF ACC.	KCB	1203857772	66,612	66,612
KAKILI PRIMARY SCHOOL CDF ACCOUNT	KCB	1259730522	936	936
KATISAA PRIMARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297730054	37	37
KING'UTHENI PRIMARY SCHOOL CDF ACCOUNT	KCB	1287181910	97,591	97,591
MBIUNI PRIMARY SCHOOL CDF ACCOUNT	KCB	1135321132	131,086	131,086
MUKAME AMBEU PRIMARY SCHOOL	KCB	1204495726	4,637	4,637
MULILII PRIMARY SCHOOL CDF ACCOUNT	KCB	1278327967	44,900	44,900
MUTANTHEEU PRIMARY SCHOOL CDF ACCOUNT	KCB	1239295359	-	-
KITANDI PRIMARY SCHOOL	KCB	1311194037	23,177	23,177
EMALI PRIMARY SCHOOL	KCB	1318369312	921,178	921,178
MULALA PRIMARY SCHOOL	KCB	1317185986	1,938	1,938
MBUKANI PRIMARY SCHOOL	KCB	1319140599	28,944	28,944
MASUMBA PRIMARY SCHOOL	KCB	1318366666	22,246	22,246
NGONGWENI PRIMARY SCHOOL	KCB	1318369711	21,439	21,439
KIKUMINI PRIMARY SCHOOL	KCB	1318840198	12,519	12,519
THITHI PRIMARY SCHOOL	KCB	1319412432	6,755	6,755
NDATANI PRIMARY SCHOOL	KCB	1319676081	20,711	20,711

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KINGUU PRIMARY SCHOOL	KCB	1318417961	8,883	8,883
MULILI PRIMARY SCHOOL	KCB	1318424089	14,916	14,916
MASALANI PRIMARY SCHOOL	KCB	1318425735	1,119	1,119
KISINGO PRIMARY SCHOOL	KCB	1318433029	14,766	14,766
KALAKALYA PRIMARY SCHOOL	KCB	1318777216	11,476	11,476
WIKIAMBA PRIMARY SCHOOL	KCB	1318497620	2,573	2,573
NDONGUNI PRIMARY SCHOOL	KCB	1318838290	43,768	43,768
MUKAMENI PRIMARY SCHOOL	KCB	1318496853	41,670	41,670
KILONGONI PRIMARY SCHOOL	KCB	1317278569	2,904	2,904
MAKUSU PRIMARY SCHOOL	KCB	1318498104	8,667	8,667
TUNGUNI PRIMARY SCHOOL	KCB	1319113877	38,516	38,516
KATULANI PRIMARY SCHOOL	KCB	1319577369	95,069	95,069
KEVANDA PRIMARY SCHOOL	KCB	1318605466	4,863	4,863
KIBWEZI TOWNSHIP PRIMARY SCHOOL	KCB	1319138446	28,084	28,084
KWAKYAI PRIMARY SCHOOL	KCB	1319113036	825	825
NYAYO PRIMARY SCHOOL	KCB	1310730040	5,822	5,822
KISAYANI PRIMARY SCHOOL	KCB	1311275916	4,849	4,849
YINDALANI PRIMARY SCHOOL	KCB	1318520967	25,932	25,932
YIKIVALA PRIMARY SCHOOL	KCB	1327566761	419,824	419,824
MII PRIMARY SCHOOL	KCB	1320513662	528,975	528,975
KATULANI PRIMARY SCHOOL	KCB	1319474705	31,590	31,590
EMALI PRIMARY SCHOOL	KCB	1318369312	921,052	921,052
YIEINI PRIMARY SCHOOL	KCB	1318423023	125,099	125,099
MWASANGOMBE PRIMARY SCHOOL	KCB	1321665598	19,719	13,863
MASALANI PRIMARY SCHOOL	KCB	1318425735	2,118	1,245
KALAKALYA PRIMARY SCHOOL	KCB	1318777216	11,988	11,476
MULILII PRIMARY SCHOOL	KCB	1318424089	2,342	14,916

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KATANGINI PRIMARY SCHOOL	KCB	1318536391	14,078	2,657
MAKUSU PRIMARY SCHOOL	KCB	1318498104	9,867	8,793
KEVANDA PRIMARY SCHOOL	KCB	1318605466	1,256	4,989
MASUMBA PRIMARY SCHOOL	KCB	1318366666	23,799	22,372
NDATANI PRIMARY SCHOOL	KCB	1319676081	13,447	20,837
NGAIKINI PRIMARY SCHOOL	KCB	1311045503	1,645	1,428
MULALA HGM PRIMARY SCHOOL	KCB	1317185986	4,038	2,064
KATHYAKA PRIMARY SCHOOL	KCB	1311123628	325	73,537
KANYUNGU PRIMARY SCHOOL	KCB	1309801231	7,198	12,338
EMALI TOWNSHIP PRI. SCH.	KCB	1318369231	2,129	1,875
KIBWEZITOWNSHIP PRI. SCH.	KCB	1319138446	7,183	28,210
KIAONI PRIMARY SCHOOL	EQUITY	1730285502855	6,560	-
MUKONONI PRIMARY SCHOOL	EQUITY	1730285611844	399	-
KATILAMUNI PRIMARY SCHOOL	EQUITY	1730285641597	10,355	-
ILINGONI PRIMARY SCHOOL	EQUITY	1730285619632	1,414	-
MBUINZAU PRIMARY SCHOOL	EQUITY	1730285620781	19,251	-
NDEINI PRIMARY SCHOOL	KCB	1332846947	19,387	-
KWAMBAE PRIMARY SCHOOL	KCB	1318497930	12,244	38,242
MUUNDANI PRIMARY SCHOOL	KCB	1333320280	35,849	-
MAKINDU A PRIMARY SCHOOL	KCB	1332806503	4,446	-
NGUKUNI PRIMARY SCHOOL	KCB	1332491723	25	1,000
NZAIKONI PRIMARY SCHOOL	KCB	1333545894	764	1,100
MII PRIMARY SCHOOL	KCB	1330993624	17,399	1,500
NGELENGE PRIMARY SCHOOL	KCB	1332580114	1,275	-
UTHANGATHI PRIMARY SCHOOL	EQUITY	1810285591684	17,780	-
MAKINDU GNCA PRI. SCHOOL	KCB	1333866054	9,242	1,300
MWALILI PRIMARY SCHOOL	KCB	1332902081	59,528	1,500
EMALI TOWNSHIP PRI. SCH.	EQUITY	1810285675929	46,378	-

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NTHONGONI PRIMARY SCHOOL	EQUITY	1730285622120	19,904	-
MAKAANI PRIMARY SCHOOL	EQUITY	1730285667228	630	-
MASALANI PRIMARY SCHOOL	EQUITY	1730285622176	40,949	-
MIKUYUNI PRIMARY SCHOOL	EQUITY	1730285625191	-	-
KYANGINYWA PRI. SCHOOL	EQUITY	1730285618598	1,624	-
MUATINI PRIMARY SCHOOL	EQUITY	1730285610676	483	-
NGUUMO PRIMARY SCHOOL	EQUITY	1730285623803	8,798	-
NGWIW'A PRIMARY SCHOOL	EQUITY	1730285619654	804	-
UVILENI PRIMARY SCHOOL	EQUITY	1730285612223	8,854	-
KINGUU PRIMARY SCHOOL	KCB	1318417961	5,115	8,883
MASAMUKYE PRIMARY SCHOOL	KCB	1133213255	50,550	1,100
UTAFITI PRIMARY SCHOOL	KCB	1333062907	1,998,975	-
ITHAMBAUME PRIMARY SCHOOL	KCB	1333063571	16,888	-
KALULINI PRIMARY SCHOOL	EQUITY	1730285613231	108,950	-
KING'UTHENI PRIMARY SCHOOL	KCB	1326411349	22,107	-
MUANGENI PRIMARY SCHOOL	KCB	1335287434	67,362	1,200
MBONDENI PRIMARY SCHOOL	KCB	1333180373	67,919	-
MBIUNI PRIMARY SCHOOL	KCB	1336418494	523,399	-
ITULANI PRIMARY SCHOOL	KCB	1340087405	32,366	-
MATUTU PRIMARY SCHOOL	KCB	1340907682	1,198,975	-
IVIANI PRIMARY SCHOOL	EQUITY	1810285632315	141,176	-
NDUUNDUNE PRIMARY SCHOOL	KCB	1333207638	197,475	975
KALII SECONDARY SCHOOL CDF ACCOUNT	KCB	1175585386	29,897	29,897

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KALUNGU SECONDARY SCHOOL CDF ACCOUNT	KCB	1125620838	1,912	1,912
KANAANI SECONDARY SCHOOL CDF ACC	KCB	1136911669	23,389	23,389
KANGII SECONDARY SCHOOL CDF ACC	KCB	1206774789	93,740	93,740
KIAMBANI SECONDARY SCHOOL CDF ACC.	KCB	1163983691	1,741	1,741
MITENDEU SECONDARY SCHOOL CDF ACC.	KCB	1175027510	5,637	5,637
MOI GIRLS SECONDARY SCHOOL KIBWEZI CDF ACCOUNT	KCB	1168565510	280,496	280,496
MWEINI SECONDARY SCHOOL CDF ACCOUNT	KCB	1161641815	417,141	417,141
NGUU SECONDARY SCHOOL CDF ACCOUNT	KCB	1136064435	541	541
NTHONGONI SECONDARY SCHOOL CDF ACCOUNT	KCB	1154725766	74	74
NYAYO SECONDARY SCHOOL CDF ACCOUNT	KCB	1132435471	234	234
MII SECONDARY SCHOOL CDF ACCOUNT	KCB	1108809928	770	770
KIKUMINI SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	KCB	1137095873	1,630	1,630
MATIKU SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	KCB	1296901246	334,854	334,854

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MATUTU SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296551598	273	273
THITHI SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296657817	1,757	1,757
NTHIA SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296528979	11,202	11,202
MATIKU SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	KCB	1296901246	334,482	334,482
MATUTU SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296551598	21	21
KALII SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1296926788	21,702	21,702
KIAMBANI SECONDARY SCHOOL CLASSROOM CDF ACCOUNT	KCB	1297273605	1,182	1,182
MUTANTHEEU SECONDARY SCHOOL CLASSROOMS CDF ACCOUNT	KCB	1297273486	797	797
NGUUMO SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	KCB	1297273907	4,042	4,042
KISAYANI GIRLS SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	KCB	1296544524	4,642	4,642
ITHUMULA SECONDARY SCHOOL TOILET CDF ACCOUNT	KCB	1298840988	1,969	1,969
KIKUMINI SECONDARY SCHOOL SCIENCE LABORATORY CDF ACCOUNT	KCB	1137095873	1,630	1,630

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VOLOLO SECONDARY SCHOOL	KCB	1317995449	17,383	17,383
ST. JOSEPH'S SECONDARY SCHOOL	KCB	1318990491	389,231	389,231
KAI SECONDARY SCHOOL	KCB	1318422760	1,499,753	1,499,753
KALII SECONDARY SCHOOL	KCB	1318496896	451	451
KATULANI SECONDARY SCHOOL	KCB	1319054927	1,198,669	1,198,669
NGOMANO SECONDARY SCHOOL	KCB	1318497493	257,784	257,784
KALUNGU SECONDARY SCHOOL	KCB	1319521347	911,313	911,313
ST. SIMON MBUINZAU SECONDARY SCHOOL	KCB	1317511506	6,929	6,929
ITHUMULA SECONDARY SCHOOL	KCB	1317185986	10,245	10,245
NTHONGONI SECONDARY SCHOOL	KCB	1318872847	38,423	38,423
NGOMANO SECONDARY SCHOOL	KCB	1318497493	30,180	258,849
KALII SECONDARY SCHOOL	KCB	1318496896	43,045	451
ST SIMON MBUINZAU SEC SCH.	KCB	1333779038	887	6,939
KALUNGU SEC. SCHOOL	KCB	1319521347	228,676	911,560
KISAYANI GIRLS SEC. SCHOOL	EQUITY	1730285618124	349,827	-
NTHONGONI SECONDARY SCH.	KCB	1318872847	607,880	38,423
SYUMILE SECONDARY SCHOOL	KCB	1332293026	5,999	-
KANGII SECONDARY SCHOOL	KCB	1332846912	331,436	1,050
VOLOLO SECONDARY SCHOOL	KCB	1317995449	367,131	17,383
ITHUMULA SECONDARY SCHOOL	KCB	1317401557	390,042	140,042
KISINGO SECONDARY SCHOOL	KCB	1333180098	1,280	-
KATULANI SECONDARY SCHOOL	KCB	1319054927	44,934	1,198,669
SYENGONI SECONDARY SCHOOL	KCB	1337960470	10,912	-
MATIKU SECONDARY SCHOOL	KCB	1333435134	302,920	-
NDATANI SECONDARY SCHOOL	KCB	1333933312	1,499,395	-

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SHINE STAR KAI SEC SCHOOL	KCB	1318422760	212,334	1,499,879
MATINGA SECONDARY SCHOOL	EQUITY	1730285620239	23,726	-
MIKUYUNI SECONDARY SCHOOL	KCB	1331780772	320,112	1,300
KALULINI SECONDARY SCHOOL	KCB	1298099080	3,040,876	1,351,663
UTINI PRIMARY SCHOOL	KCB	1331907128	436	-
MULILII ASSISTANT CHIEF'S OFFICE	KCB	1330346343	1,074	1
UTHANGATHI PRIMARY SCHOOL	EQUITY	1810285591673	2,319	-
NGUUMO PRIMARY SCHOOL	EQUITY	1730285534019	1,450	-
NGUUNI PRIMARY SCHOOL	KCB	1330075498	765	1,200
MITENDEU SECONDARY SCHOOL	KCB	1330262409	833	-
UTINI PRIMARY SCHOOL	KCB	1331907535	521	-
ILATU PRIMARY SCHOOL	KCB	1333101872	115	-
MATIKU PRIMARY SCHOOL	EQUITY	1810285591214	300	-
THITHI SECONDARY SCHOOL		1332014755	17,847	1,000
MIKUYUNI PRIMARY SCHOOL	EQUITY	1730285450044	679	1,000
KIWANZANI PRIMARY SCHOOL	EQUITY	1730285525411	500,000	-
ST THERESA MULALA GIRLS' HIGH SCHOOL	CO-OP.	1810285591214	9,883	2,500
MAKINDU SUB-COUNTY TSC OFFICE	KCB	1338858289	34,863	1,300

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KIBWEZI DCC'S OFFICE	KCB	1322908605	25,365	1,170
NGAKAA SECONDARY SCHOOL	KCB	1340087278	104,356	-
KARI MWAILU PRI SCHOOL	KCB	1340492261	607,061	8,086
KALUNGU ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1267898682	4,369	4,369
MAKINDU DIVISIONAL HEADQUARTERS POLICE CDF ACCOUNT	KCB	1204811660	41,411	41,411
NDETANI ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1239674589	17,187	17,187
KALII ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1280011939	5,419	5,419
SYUMILE ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1279910224	28,785	28,785
KALII ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1280011939	5,419	5,419
KIKUMINI ASSISTANT CHIEF'S CDF ACCOUNT	KCB	1280899549	66,805	66,805
MULALA POLICE POST CDF ACCOUNT	KCB	1277561370	100,045	100,045
KIAONI POLICE POST CDF ACC.	KCB	1285855914	38,156	38,156
MASUMBA ASSISTANT CHIEF'S OFFICE BLOCK CDF ACCOUNT	KCB	1296900037	1	1

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MULALA POLICE POST CDF ACCOUNT	KCB	1277561370	100,045	100,045
KIAONI POLICE POST CDF ACC.	KCB	1285855914	38,156	38,156
MASUMBA ASSISTANT CHIEF'S OFFICE BLOCK CDF ACCOUNT	KCB	1296900037	1	1
KIU ASSISTANT CHIEF'S OFFICE BLOCK CDF ACCOUNT	KCB	1296866149	2,822	2,822
NDETANI ASSISTANT CHIEF'S OFFICE BLOCK CDF ACCOUNT	KCB	1297273826	163,216	163,216
KISAYANI POLICE POST OFFICE BLOCK CDF ACCOUNT	KCB	1297273729	104,872	104,872
NGUUMO POLICE POST OFFICE BLOCK CDF ACCOUNT	KCB	1297380452	279,873	279,873
NDWAANI POLICE POST OFFICE BLOCK CDF ACCOUNT	KCB	1296929167	89	89
KIBWEZI POLICE STATION CDF ACCOUNT	KCB	1293886572	50,283	50,283
KANYILILYA ASSISTANT CHIEF'S OFFICE CDF ACCOUNT	KCB	1299381251	199,753	199,753
KIKUMINI ASSISTANT CHIEF'S CDF ACCOUNT	KCB	1280899549	66,805	66,805
MAKINDU DEPUTY COUNTY COMMISSIONER'S OFFICE CDF ACCOUNT	KCB	1301702153	1,317	1,317
KAUNGUNI ASSISTANT CHIEF'S OFFICE	KCB	1318780578	7,836	7,836
KANYILILYA ASSISTANT CHIEF'S OFFICE	KCB	1319412289	1,310,000	1,310,000
MAKINDU ACC'S OFFICE	KCB	1333000081	440	-

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NGUUMO POLICE STATION	KCB	1297380452	83,509	279,999
NGUU ACC'S OFFICE	KCB	1332268331	6,219	-
MATIKU ASSISTANT CHIEFS OFFICE	KCB	1332732062	45,335	-
KAKILI ASSISTANT CHIEF'S OFFICE	EQUITY	1810285615220	180,402	-
KATHYAKA ASSISTANT CHIEF'S OFFICE	EQUITY	1730285644268	248,914	-
IKUNGU PRIMARY SCHOOL	KCB	1333591543	21,922	-
KAWELU PRIMARY SCHOOL	KCB	1333591543	56,481	-
MWEINI PRIMARY SCHOOL	KCB	1333635052	24,105	-
NGUUMO PRIMARY SCHOOL	KCB	1333320787	21,077	-
NGOMANO PRIMARY SCHOOL	KCB	1332734111	22,875	-
MII PRIMARY SCHOOL	KCB	1334076308	318,975	-
KIAONI PRIMARY SCHOOL	EQUITY	1730286196027	18,050	-
KATULANI PRI. SCHOOL	EQUITY	1730285626403	56,081	-
KIBOKO PRI. SCHOOL	KCB	1338971751	21,933	-
KWAKYAI PRIMARY SCHOOL	EQUITY	1730285613443	24,721	700
MATIKU PRIMARY SCHOOL	EQUITY	1810285691274	22,886	-
ITHUMULA SEC SCHOOL	KCB	1336776110	22,967	-
ST SIMON MBUINZAU SEC SCH	KCB	1333779038	5,025	-
KIBWEZI WEST ENVIRONMENT CDF PROJECTS	KCB	1204817723	1,904	1,904
KIBWEZI WEST SPORTS CDF PROJECTS	KCB	1203046391	8,825	8,825
CONSTITUENCY SPORTS TOURNAMENT	KCB	1321892829	21,820	21,820
KIBWEZI WEST TECHNICAL AND VOCATIONAL TRAINING COLLEGE	KCB	1290479550	1,353	1,353
GRANT TOTAL			30,263,515	24,951,967

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)
NG-CDF/Kibwezi West/2023/2024(1)	<p>1. Unconfirmed Cash and Cash Equivalents Balance.</p> <p>The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs. 50,594,055 as disclosed in Note 11A to the financial statements. However, review of the bank reconciliation statement revealed payments in bank statement totaling Kshs.885,600 which had not been recorded in the</p>	<ul style="list-style-type: none"> ❖ The amount of ofKsh. 885,600 has since been recorded in the cash book ❖ A deposit cash book has since been opened and bank reconciliation done with supporting bank statements and certificate 	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>cashbook and had been carried forward as reconciling items since the year 2014. No explanation was provided for carrying forward the reconciling items for over ten (10) years. In addition, the bank balance includes Kshs.2,002,474 in a deposit account which was not supported with a cash book, bank statements, bank reconciliations and certificate of bank balance. Although Management indicated that they will open a cash book for the deposit account in the near future, no reason</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)
	was provided for failure to have the cash book in place. In the circumstances, the accuracy of cash and cash equivalents balance o Kshs.50,594,055 could not be confirmed.			
NG-CDF/Kibwezi West/2023/2024(2)	<p>2. Unsupported Other Grants and Transfers. The statement of receipts and payments reflects other grants and transfers of Ksh. 95,201,151 which as disclosed in Note 8 to the financial statements includes Kshs.3,620,000, Kshs.3,039,203 and Kshs.6,400,000 for</p>	<p>The Ksh. 3,620,000 was in respect of the following projects:- 1. Project name;- Kaunguni Assistant Chief's Office Activity;- Renovation to completion of a 4-roomed office Assistant Chief's Office Amount';-Ksh. 500,000 2. Project name;- Makindu Police Station Activity;-Construction of Armoury</p>	<p>Not Resolved However the status is as follows:- 1. Kaunguni Assistant Chief's Office - the Project was completed, 2. Makindu Police Station- the project did not start because of land dispute. The NGCDFC is</p>	<p>The management is in consultation with the OAG pending appearance before DFAC</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>security, environment and emergency projects respectively. However, review of the supporting documents revealed that an amount totaling Kshs.12,478,406 was not supported with requisite project management committee minutes, budgets, Bills of Quantities and work plans to confirm how the funds had been utilized.</p> <p>In the circumstances, the accuracy and validity of other grants and transfers amount of Kshs.95,201,151 could not be confirmed.</p>	<p>Amount’;-Ksh. 400,000 3. Project name;- Kyanginywa Assistant Chief's Office Activity;-Electrification of Assistant Chief's office Amount’;-Ksh. 100,000 4. Project name;- Kwakakulu Assistant Chief's Office Activity;-Construction to completion of a 4-roomed Assistant Chiefs Office and purchase of office furniture Amount’;-Ksh. 1,310,000 5. Project name;- Kanyililya Assistant Chief's Office Activity;-Construction to completion of a 4-roomed Assistant Chiefs Office and purchase of office furniture Amount’;-Ksh. 1,310,000.</p>	<p>considering re-allocating the funds. 3. Kyanginywa Assistant Chief's Office- 4. Kwakakulu Assistant Chief's Office- the project is on-going and had been added more funds in FY 2024/25 and is expected to be completed by June 2025 5. Kanyililya Assistant Chief's Office- the project is on-going and had been added more funds in FY 2024/25 and is expected to be completed by June 2025</p>	

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		<p>Environmental projects- Ksh. 3,039,203 The amount was in respect of the following projects;-</p> <p>1. Project name;- Emali Township Primary School; Activity;-Rehabilitation of Borehole- Flushing/cleaning of borehole by airlifting, Pump testing , Replacement of already KPLC power source pumping system Amount';-Ksh. 944,203</p> <p>2. Project name;-Katulani Primary School Activity;-Rehabilitation of Borehole- Labour, Pump testing ,Diagonise/trouble shoot/repair/replace the pump Amount';-Ksh. 285,000</p>	<p>All the Environmental projects have since been completed</p>	

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		<p>3. Project name;- Yikivala Primary School Activity;- Rehabilitation of Borehole- Labour; Flushing/cleaning of borehole by airlifting ; Pump testing; Diagonise/trouble shoot/repair/replace the pump Amount;- Ksh. 435,000 Project name;- Yieini Primary School Activity;- Rehabilitation of Borehole- Labour; Flushing/cleaning of borehole by airlifting ; Pump testing; Diagonise/trouble shoot/repair/replace the pump Amount;- Ksh. 410,000 Project name;- Ilingoni Primary School Activity;- Rehabilitation of Borehole- Labour; Flushing/cleaning of borehole by airlifting ;</p>		

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		<p>Pump testing; Diagonise/trouble shoot/repair/replace the pump Amount';-Ksh. 435,000 Project name;-Mii Primary School Activity;- Rehabilitation of Borehole- Labour; Flushing/cleaning of borehole by airlifting ; Pump testing;Diagonise/trouble shoot/repair/replace the pump ; Amount';-Ksh. 530,000</p> <p>Emergency Projects of Ksh . 6,400,000 were;- 1. Kepsa Nguu Division, 2. Kiambani Primary School, 3. Makindu Primary School, 4. Kiambani Primary School 5.Makindu District KEPSSA, 6</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)
NG-CDF/Kibwezi West/2024/2025(3)	<p>Budgetary Control and Performance The summary of appropriation reflects final receipts budget and actual amounts on comparable basis of Kshs.300,660,051 and Kshs.234,273,102 respectively, resulting in an</p>	<p>Emali Assistant County Commissioner's Office 7.Kiaoni Police Post</p> <p>The funds were subsequently received from the NGCDF Board and the projects are being implemented</p>	<p>All the Emergency projects have since been completed</p> <p>Not Resolved</p>	<p>The management is in consultation with the OAG pending appearance before DFAC</p>

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	<p>underfunding of Kshs.66,386,949 or approximately 22% of the approved budget. Similarly, the Fund Management spent Kshs.186,210,520 against actual receipts of Kshs.234,273,102 resulting in under absorption of Kshs.48,062,582 or approximately 21% of the approved budget. The underfunding and the under-absorption may impact negatively on the planned projects and programmes and may negatively impact on effective service delivery to the public.</p>			

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<p>NG-CDF/Kibwezi West/2024/2025(4)</p>	<p>Other Non-Compliance 1. Irregularities in Procurement The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflect transfer to other Government units of amount of Kshs.62,763,503 However, review of seven (7) sampled project files did not indicate any proof of negotiations between the NGCDF and the winning bidders for tenders awarded below the quoted amount. In addition, the procurement plan was not</p>	<ul style="list-style-type: none"> ❖ Negotiations are now being made bidders. ❖ Procurement had been prepared 	<p>Not Resolved</p>	<p>The management is in consultation with the OAG pending appearance before DFAC</p>

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	<p>provided to support the projects as provided for in Section 45(3) of the Public Procurement and Asset Disposal Act 2015 In the circumstances, Management was in breach of the law.</p>			
<p>NG-CDF/Kibwezi West/2024/2025(5)</p>	<p>Unsatisfactory Project Implementation The statement of receipts and payments reflects transfer to other government units and other grants and transfers amount of Kshs.62,763,503 and Kshs.95,201,151 as disclosed in Notes 7 and 8 respectively. The funds were used</p>	<p>The seven (7) projects which had visible cracks on the inner walls and floors had been re-done, And re-painted. The two (2) projects had been properly labeled. The five (5) projects had been handed. The two (2) were completed.</p>	<p>Not Resolved</p>	<p>The management is in consultation with the OAG pending appearance before DFAC</p>

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	<p>to implement various projects within Kibwezi West Constituency. However, review of records for twelve (12) projects costing Kshs. 16, 735,000 sampled for inspection and site visit in December 2024 revealed that seven (7) projects had visible cracks on the inner walls and floors, poor paint works while two (2) projects labelling did not comply with NGCDF Board guidelines. In addition, five (5) projects were complete but not handed over while two (2) were not complete. In the circumstances, value</p>			

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	for money spent on the projects could not be confirmed.			
NG-CDF/Kibwezi West/2024/2025(6)	<p>Delayed Project Completion Review of the project implementation status report and budget execution by sectors and projects as at 30 June, 2024 revealed that the Fund transferred Kshs.97,086,058 for implementation of eighty-two (82) projects</p> <p>for primary and secondary schools. The projects included thirty-seven (37) projects costing Kshs.53,220,591</p>	The delay in project implementation was as resulted of delayed disbursements from the NGCDF Board. The funds had been received and the projects implemented.	Not Resolved	The management is in consultation with the OAG pending appearance before DFAC

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	<p>and forty-five (45) projects costing Kshs.43,865,467 which were approved for implementation in the financial years 2022/2023 and 2023/2024 respectively. Out of the eighty-two (82) projects, thirty- nine (39) projects worthy 56,220,591 were completed while forty-three (43) worthy Kshs.40,865,467 were either on going or not started as at the time of audit in December, 2024. Management attributed the delay in project completion to delay in funds</p>			

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	disbursement by the NGCDF Board. In the circumstances, value for money from the incomplete projects could not be confirmed.			



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 Name: Japhet N, Ngui
 Fund Account Manager.