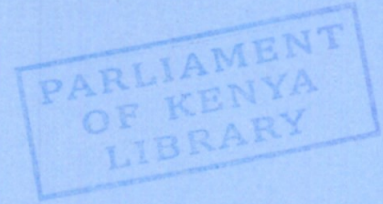


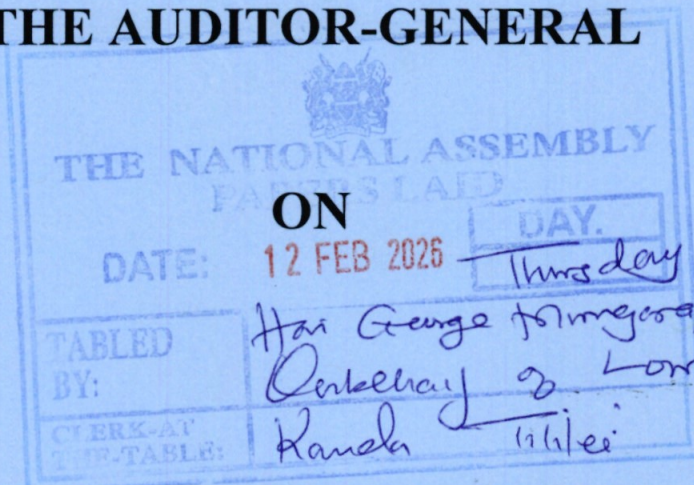
REPUBLIC OF KENYA



# REPORT

OF

## THE AUDITOR-GENERAL



# NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - WEST MUGIRANGO CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE, 2025





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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

WEST MUGIRANGO CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2025

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

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*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
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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;

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- 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 West Mugirango 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 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Ms. Diana Sastia Lenaibalaitia
2.	National Sub-County Accountant	Ms. Consolata Oyinda Auma
3.	Chairman NGCDFC	Mr. Lucas Charana
4.	Member NGCDFC	Mr. Henry Kimori Michira
5.	Member NG CDFC	Ms. Serebina Moraa Inseka
6.	Member NG CDFC	Mr. Jephitha Nyangau Sengera

#### **(c) Fiduciary Oversight Arrangements**

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF West Mugirango 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.

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**(d) NGCDF West Mugirango Constituency Headquarters**

P.O. Box 425-40500  
West Mugirango NGCDF Building,  
Nyamira Town  
KENYA.

**(e) NGCDF West Mugirango Constituency Contacts**

P.O. Box 425-40500  
Telephone: (254) 723 340 290  
E-mail: [cdfwestmugirango@ngcdf.go.ke](mailto:cdfwestmugirango@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(f) NGCDF West Mugirango Constituency Bankers**

1. Operations Account  
Equity Bank,  
Nyamira Branch.  
P.O Box 516-40500,  
Nyamira
  
2. Deposit account  
Family Bank  
Nyamira Branch  
P.O Box 429-40500,  
Nyamira
  
3. PMC Accounts
  - Equity Bank  
Nyamira Branch  
P.O Box 516-40500  
Nyamira.
  - Family Bank  
Nyamira Branch  
P.O Box 429-40500  
Nyamira.
  - Kenya Commercial Bank (KCB)  
Nyamira Branch,  
P.O Box 403-40500  
Nyamira.
  - Cooperative Bank of Kenya  
Nyamira Branch,  
P.O Box 300-40500  
Nyamira

**(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

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3. NGCDF Committee

Name	Details
 <p data-bbox="134 846 448 875">Lucas Charana- Chairman</p>	<p data-bbox="751 488 1525 622"><b>Lucas Charana</b> is a holder of KCSE certificate from St charles Lwanga Nyansabakwa Secondary. Experience; - 1991-1999 Chief supervisor Bingo status Casino,2007-2016 -BOM chairperson Bundo primary School</p> <p data-bbox="751 656 1525 723">He joined West Mugirango NGCDF committee the year 2025 as a Male Adult Representative.</p> <p data-bbox="751 757 1525 824">He is currently serving as the chairperson for NGCDFC committee West Mugirango constituency</p>
 <p data-bbox="129 1357 528 1386">Dinah Mokeira Abuga-Secretary</p>	<p data-bbox="751 922 1525 990"><b>Dinah Mokeira Abuga</b> is a holder in KCSE certificate From Senator Kebaso Secondary school</p> <p data-bbox="751 1023 1525 1090">She has served as untrained teacher for five years Chemalala Primary school.</p> <p data-bbox="751 1124 1525 1191">She joined West Mugirango NGCDF Committee in the year 2025 as a Female adult representative.</p> <p data-bbox="751 1225 1525 1292">She is currently serving as the NGCDFC secretary for West Mugirango Constituency.</p>
 <p data-bbox="129 2024 592 2054">Joyce Mirambo Kwamboka-Member</p>	<p data-bbox="751 1406 1525 1473"><b>Joyce Mirambo Kwamboka</b> is a holder of KCSE certificate from Nyachururu Secondary School.</p> <p data-bbox="751 1507 1525 1541">She has served as community health worker for several years</p> <p data-bbox="751 1574 1525 1641">She joined NGCDF Committee the year 2025 as female Youth Representative.</p>



*Lucas Orutwa Mbaka-Member*

**Mr Lucas Orutwa Mbaka** is a holder of KCSE from St Peters Nyakemincha Secondary School

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

He joined West Mugirango NGCDF Committee year 2025 as a PLWD Representative



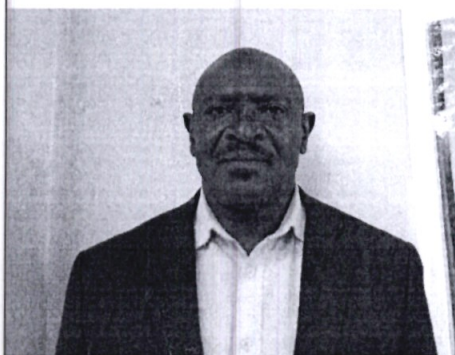
*Margaret Joyce Onger- Member*

**Ms Magret Joyce Onger** is a holder of Certificate in leadership

She has served as Member of County Assembly for Nyamira County government for 5years (2013-2017)

She joined West Mugirango NGCDF as female Adult Representative in the Year 2025.

She is currently serving as the chairperson for West Mugirango Constituency - Monitoring and Evaluation Sub-committee



*Henry Kimori michira-Member*

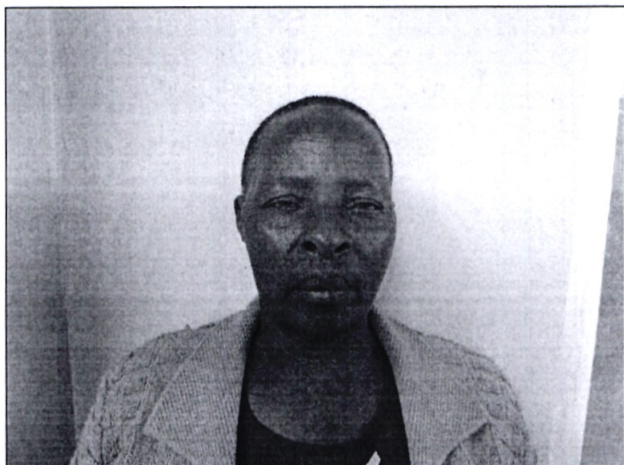
**Mr Henry Kimori Michira** is a holder of Degree in theology From University of East Africa Baraton

He has served as a chaplain for over ten years in different institution including Nyambaria High school

He joined NG-CDF Committee as a Male adult representative in the year 2025.

He was nominated to Committee Roads Committee and also serves as a member of Bursary subcommittee.

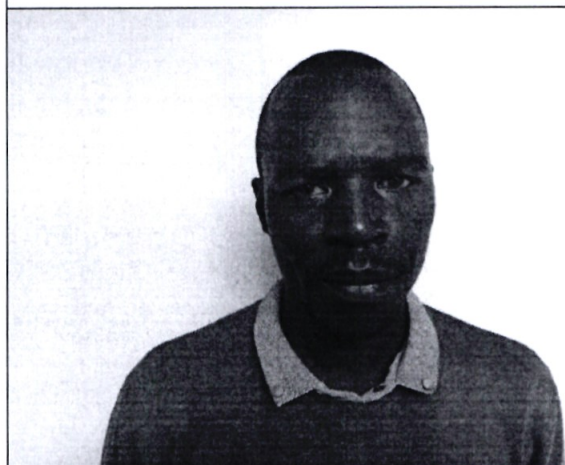
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*Serebina Moraa Inseka-Member*

**Serebina Moraa Inseka** is holder of (CPE) Certificate in Primary Education from Mokomoni DOK Primary School. She has served as a counselor at Nyamira county council from 2008-2012.

She joined West Mugirango NGCDF as a Female Adult Representative and currently serving as the Chairperson Bursary sub committee



*Jephitha Nyangau Sengera-Member*

**Jephitha Nyangau Sengera** a holder of KCSE certificate from Gekomoni secondary

He has worked with various organizations in community service and support

He joined West Mugirango NGCDF Committee the year 2025 as Male Youth representative



*Florence Obunga-DCC*

**Ms Florence Obunga** is a holder of Degree BA Sociology with over 10 years' experience in public administration She is currently serving as a Deputy County Commissioner Nyamira South Sub-County

She is a member of NGCDF Committee as a government official.

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**Diana S Lenaibalaitia**

**Diana S Lenaibalaitia** is a holder of Degree in Project planning and management, certificate in business management and certified computerized business management with advance excel. She has over five years' experience in accounting in the private sector and 4 years in the public sector.

She is a member of NG-CDF Committee as an officer of the Board and an Ex-officio.

**NGCDFC MEMBERS WHO EXITED DURING THE YEAR**

S/NO	Name of the member	Position held	Period Served
1.	Richard Keoro	Chairman	2yrs
2.	Jane Omboga	Member	2 yrs.
3.	Bestinah Ochengo	Member	2yrs
4.	Lydia Mosomi	Member	2yrs
5.	Jared Nyairo	Member	2yrs
6.	Daniel Nyandiko	Member	2yrs
7.	Joseph Orengo	Member	2yrs
8.	Nelvin Nyarango	Member	2yrs

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4. NG-CDFC Chairman's Report



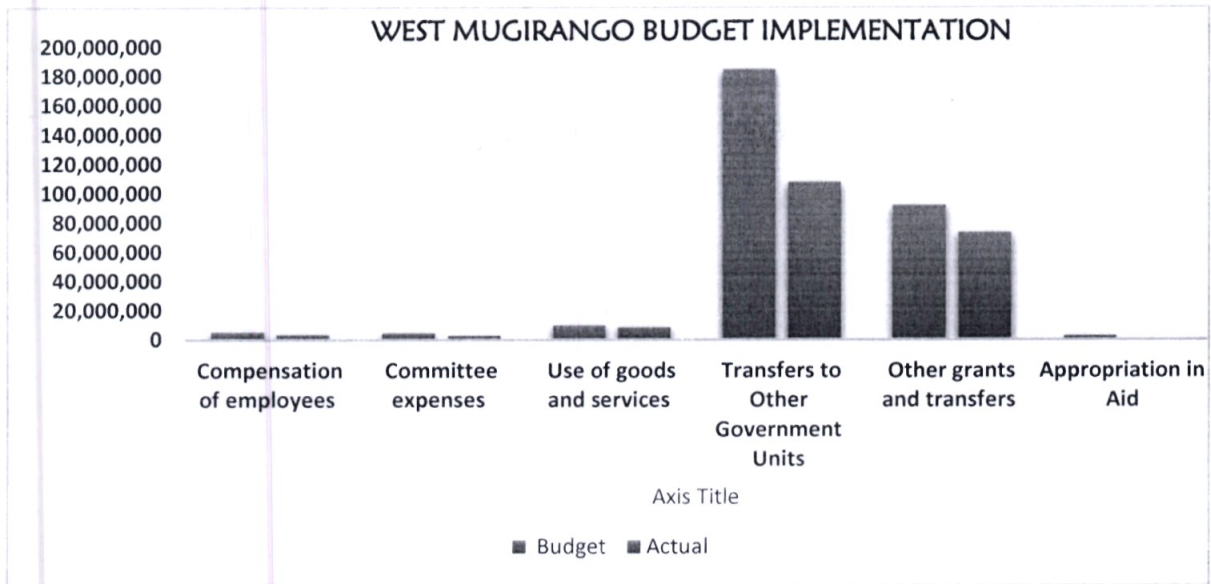
**Lucas Charana – Chairperson West Mugirango NGCDFC**

The financial year 2024/2025 that ended on 30th June 2025 was a great year full of success and challenges in terms of conceptualization, approvals and implementation of the various projects within the constituency. Upon assumption of office in May 2025, we had a fully absorbed the public Participation report and Project proposals handed over to us by our predecessors who exited the office. With the limited time available and other economic and other challenges faced by the constituency, we appreciate the fact that the Government of Kenya through the NGCDF Board was able to disburse to the Constituency a total allocation totaling to **Ksh.298,902,168** of which **Ksh. 195,994,584** was disbursed and utilized.

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

<b>PAYMENT</b>	<b>Budget</b>	<b>Actual</b>
Compensation of employees	5,231,254	3,516,454
Committee expenses	4,557,160	2,850,400
Use of goods and services	9,825,263	8,477,568
Transfers to Other Government Units	184,762,791	107,723,369
Other grants and transfers	91,941,966	73,426,794
Appropriation in Aid	2,583,733	
<b>TOTAL</b>	<b>298,902,168</b>	<b>195,994,584</b>

Table 1: Summary of Payments



From the above analysis, the performance of West Mugirango NG-CDF has been exemplary performed well given the circumstances and this is as a result of teamwork among the NG-CDFC and the various stakeholders. We intend to perform better in the coming financial year so that the residents of West Mugirango can get value for their money and better services. Apart from funding for the education sector, we were able to invest heavily in the security sector and continued with our programmed to ensure police stations are well established and even Assistant County commissioners' offices and Assistant chief offices are well established. We are continuing to invest very heavily in infrastructure in primary schools in support of the junior secondary schools by constructing new classes and funding them. The biggest challenge that the West Mugirango NGCDF has faced during this past financial year has been allocating adequate funds for our bursary program. The demand for bursary has continuously been so high reflecting the fact that most of the constituents rely on subsistence farming and see education as the key towards securing a brighter future for their children. The Committee was for the first time forced to undertake a reallocation of funds from other projects to boost the Bursary kitty by Kshs.3,630,000 which is still awaiting approval from the Board. Despite this challenge, Bursaries were issued to over 13,000 needy students within the constituency

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The following are some of the best projects that West Mugirango NGCDF Committee implemented during the financial year 2024-2025;



*EKENYORO TECH. MIXED SEC SCHOOL. Renovation of 8 no. classrooms*



**KENYENYA ACC'S OFFICE AND SMALL CLAIMS COURT. -Ongoing construction of Kenya ACC office and Assistant chief's office**



Ongoing Construction of 18 number classrooms at Nyamira Comprehensive School



Ekenyoro Technical Secondary school- Basketball pitch

Emerging Issues

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

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

### **Challenges**

Major challenges faced by the Fund include;

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

### **3) Way forward**

Board needs to release funds in good time, secondly the Board needs to lobby for increase of funding to every constituency and finally the various institutions need to lobby for funding from other agencies including the NGOs to avoid overreliance on the NGCDF funding.

.....  
Mr. LUCAS CHARANA  
CHAIRMAN WEST MUGIRANGO NGCDF COMMITTEE

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

**Introduction**

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

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

1. To improve Access to quality education
2. To Strengthen security in the constituency
3. To combat the effect of environmental degradation.
4. To harness youths' talents and support their economic development
5. Mitigate disasters within the constituency.

**Progress on the attainment of Strategic development objectives**

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

Sector	Objective	Outcome	Indicator	Performance
Education	improve Access to quality education	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	There is number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2024/2025 -we increased number of classrooms from 76 renovated to 145 and 60 new classrooms to 82 classrooms in the financial year 2024/2025. We also purchased lockers and chairs for all the newly constructed classes for instance in Tente primary where we did two new classrooms and purchased 90 lockers and chairs - Bursary beneficiaries at all levels were as per the attached schedules
Security	Strengthen security in the constituency	Improved access to security Services	New Police administration and	In Fy 2024/2025 An administration block was constructed phase one and

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			Assistant County Commissioner's office.	Kenya ACC office is also ongoing
Climate change mitigation activities	Combat the effect of environmental degradation.	Planting of trees increases soil anchorage, afforestation and reduce gully erosion effects.	Planted of both indigenous and exotic tree seedlings in various institutions to address the environmental effects resulted from deforestation and limited land due to sub-divisions. The swampy areas are also reclaimed.	Planting of at least 50 tree seedlings to 10 public institutions across the constituency and water harvesting to provide water for irrigation to the seedling up to their independent stage.
Emergency	Mitigate disasters within the constituency.	Undistracted learning institutions and safeguarding of government assets.	Rain water disruption of smooth learning at Ekenyoro sec school and installation of cctv cameras to safeguard assets from cases of theft as experienced before.	Renovation of 8 classrooms at Ekenyoro secondary school and installation of solar powered CCTV cameras at the NG-CDF office.
Others (Specify)	harness youths' talents and support their economic development	Enhancing skills and free internet for the youth across the constituency through establishment of digital hubs.	Ensure that there is reduction of crimes in youth and enhanced skills to promote economic stimulations'	Digital hubs implemented across the constituency and training of youth across the constituency.

## 6. Governance Statement

### **Background**

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency.

Further, Section 5 (1) of the regulation states that the members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee.

The officer of the board coordinated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

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

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel

Further the NG CDF regulations requires that for one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

### **a. NG-CDFC process of appointment**

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

1. There is established a National Government Constituency Development Fund Committee for every constituency..
2. Constituency Committee Shall comprise of;
  - a) The national government official responsible for co-ordination of national government functions.
  - b) two men each nominated in accordance with subsection (3), one of whom shall . be a youth at the date of appointment
  - c) two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;

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- d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
  - e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
  - f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote..
  - g) one member co-opted by the Board in accordance with regulations made by the Board
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe. The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazette by the board. The current NGCDFC members were gazette in the Kenya Gazette (Special Issue) Vol. CXXVII- No. 98 dated 21<sup>th</sup> May, 2025 and the first meeting was held on 26<sup>th</sup> May, 2025.

The persons appointed are drawn from different groupings as follows:

S/N	Name	Category representation	Ward
1	Lucas Charana	Male Adult Representative	Township ward
2	Henry Michira Kimori	Male Adult Representative	Nyamaiya Ward
3	Serebina Moraa Inseka	Female Adult Representative	Bonyamatuta Ward
4	Dinah Mokeira Abuga	Female Adult Representative	Bosamaru ward
5	Mirambo Joyce Kwamboka	Female youth Representative	Nyamaiya ward
6	Jephitha Sengera Nyangau	Male youth Representative	Nyamaiya Ward

**Nominee of the person representing persons with disability**

S/N	Name	Nominating Organization	Nature of physical Impairment	Ward
1.	Lucas Orutwa Mbaka	National Council of People Living with Disability	Deformed Limbs	Bogichora Ward

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

S/N	Name	Gender	Ward
1.	Margaret Ongeri Joyce	Female	Bonyamatuta Ward

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The list of the selected and recommended members was forwarded to the NG\_CDF Board and were further gazetted through a gazette notice dated 25<sup>th</sup> May, 2025.

The West Mugirango NG\_CDFC Members were gazetted as follows

S/N	Name	Category representation		Statutory Provision under NGCDF Act
1	Lucas Charana	Male Representative	Adult	Appointment, pursuant to Sec. 43 (2) (b)
2	Henry Michira Kimori	Male Representative	Adult	Appointment, pursuant to Sec. 43 (2) (b)
3	Serebina Moraa Inseka	Female Representative	Adult	Appointment, pursuant to Sec. 43 (2) (c)
4	Dinah Mokeira Abuga	Female Representative	Adult	Appointment, pursuant to Sec. 43 (2) (c)
5	Mirambo Joyce Kwamboka	Female Representative	youth	Appointment Pursuant to Sect. 43 (2)(e)
6	Jephitha Sengera Nyangau	Male Representative	youth	Appointment Pursuant to Sect. 43 (2)(e)
7	Lucas Orutwa Mbaka	Representative of Persons Living with Disability		Appointment, pursuant to Sec. 43 (2) (d)

The First NG-CDFC in augural meeting was held on 26<sup>th</sup> May, 2025. The members carried out an election for the position of a chairperson and the secretary of the committee. The following member were elected.

	NAME	POSITION	WARD
1	Lucas Charana	Chairperson	Township
2	Dinah Abugah	Secretary	Bosamaru

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

The Committees were constituted as follows:

**1. Bursary Sub-committee**

	<b>NAME</b>	<b>POSITION</b>
1.	Serebinah Moraa Inseka	Chairperson
2.	Henry Kimori	chairman
3.	Jephitha Nyangau	Member
4.	Joyce Kwamboka	Member
5.	Diana S Lenaibalaitia-FAM	Secretary
6.	Sub-County Director of Education	Member

**2. Complaint Handling & Resolution Sub-Committee**

	<b>NAME</b>	<b>POSITION</b>
1.	Florence Obunga-DCC	Chairperson
2.	Diana S Lenaibalaitia-FAM	Secretary
3.	Henry Kimori	Member
4.	Margaret Ongeru	Member

**b. NG-CDFC Tenure**

Section 43 (8) states that the tenure of office of the what the act states that 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. As per the gazette notice Vol. CXXVII- No. 98 dated 21<sup>st</sup> May, 2025 the tenure of the committee is for a period of two years commencing 11<sup>th</sup> April,2025.

**c. Removal of a member**

According to Section 43 (13) of the NGCDF Act, 2015 as amended in 2023, a member may be removed for the following reasons;

- 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.

Where 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) which states that 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, and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

**d. The Role of the Constituency Committee**

According to Section 11 (1) of the NGCDF Regulations, 2016 the roles of the Constituency Committee are as follows;

1. Build Capacity of the PMC's and sensitize members of the community on operations of the fund.
2. Consider project proposals from the ward.
3. Ensure all projects considered for funding meet the requirements of Section 24 of the NG-CDF Act, 2015 as amended in 2016.
4. Ensure project proposals submitted to the Board include detailed budget proposals, procurement plans & work plans.
5. Consult with relevant government departments to ensure cost estimates of projects are realistic.
6. Ensure all projects receive adequate funding and are completed within 3 years
7. Monitor the Implementation of projects.
8. 8. Ensure formation of PMC's, opening of bank accounts, project implementation and closure of projects.
9. Enter into performance contracting with the Board on an annual basis.
10. Receive returns from Project Management Committees.
11. Receive and address all complaints concerning the implementation of projects.
12. Ensure the Committee does not enter into commitments for which funding has not been allocated.
13. Ensure projects are labelled in accordance with guidelines issued by the Board.

**e. NG-CDFC Induction and training**

During the financial year a training for the West Mugirango NGCDFC Members and the

**f. Number of meetings:**

Section 43 (11) of the NGCDF Act, 2015 as amended in 2023 stipulates that 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.

In West Mugirango Constituency, the NG-CDF Committee conducted 20 meetings and 4 sub-committee meetings.

S. No	Name of committee member	12/07/2024	26/07/2024	16/08/2024	31/08/2024	12/09/2024	29/09/2024	17/10/2024	11/11/2024	21/11/2024	07/12/2024	19/12/2025	18/01/2025	13/02/2025	20/05/2025	25/05/2025	26/05/2025	29/05/2025	13/06/2025	20/06/2025	30/06/2025
1	Lucas Charana-Chairman																√	√	√	√	√

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

	Dinah Mokeira Abuga - Secretary														√	√	√	√	√	√	√	√
2	Henry Kimori Michira - Member														√	√	√	√	√	√	√	√
3	Serebina Moraa Inseka- Member														√	√	√	√	√	√	√	√
5	Margaret Joyce Ongeri- Member														√	√	√	√	√	√	√	√
6	Jephitha Nyangau- Member														√	√	√	√	√	√	√	√
7	Joyce Mirambo- Member														√	√	√	√	√	√	√	√
8	Lucas Orutwa Mbaka- Member														√	√	√	√	√	√	√	√
9	Diana Lenaibalaitia- FAM	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
10	Florence Obunga-DCC	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
1	Richard Keoro- Chairman	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√				
	Bestinah Ochengo- Secretary	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√				
2	Jane Omboga- Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√				
4	Lydia Mosomi - Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√				
5	Jared Nyairo- Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√				
6	Daniel Nyandiko- Member	√	√	√	√	√	√											√				
7	Joseph Orengo- Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√				
8	Nelvin Nyarango- Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√		√				

**g. Remuneration Rates**

The NGCDF Committee allowances are fixed by the Ministry of Planning and National Development Circular MPND/15/CONF/13/3/PART G Dated 23<sup>rd</sup> September, 2011. The circular fixes sitting allowances for ordinary members at Kshs. 5,000 per sitting and for the Chairman of the Committee at Kshs. 7,000 per sitting.

**h. Policy on conflict of interest**

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

**i. Succession plan**

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

**j. Ethics and code of conduct**

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

**k. Risk Management**

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

1. Build Capacity of the PMC's and sensitize members of the community on operations of the fund.
2. Consider project proposals from the ward.
3. Ensure all projects considered for funding meet the requirements of Section 24 of the NG-CDF Act, 2015 as amended in 2016.
4. Ensure project proposals submitted to the Board include detailed budget proposals, procurement plans & work plans.
5. Consult with relevant government departments to ensure cost estimates of projects are realistic.
6. Ensure all projects receive adequate funding and are completed within 3 years
7. Monitor the Implementation of projects.
8. 8. Ensure formation of PMC's, opening of bank accounts, project implementation and closure of projects.
9. Enter into performance contracting with the Board on an annual basis.
10. Receive returns from PMCs.
11. Receive and address all complaints concerning the implementation of projects.
12. Ensure the Committee does not enter into commitments for which funding has not been allocated.

## 7. Management Discussion and Analysis

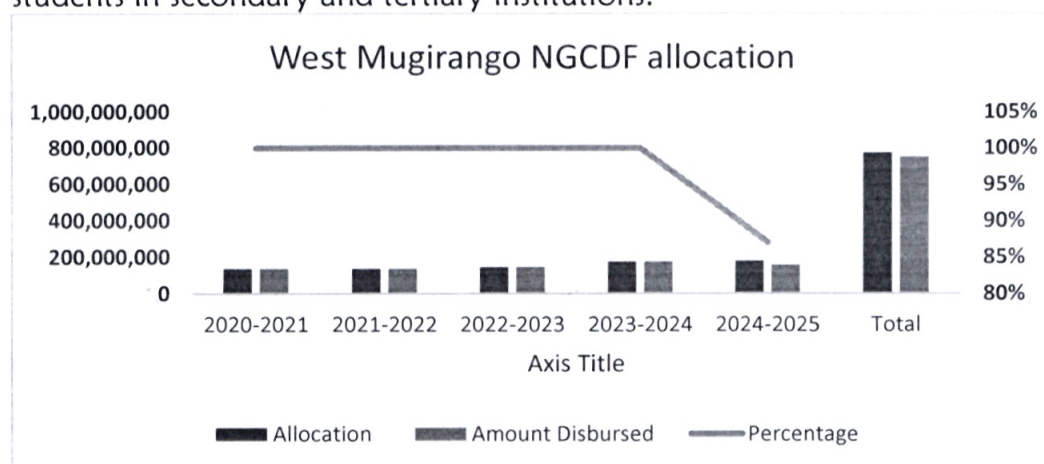
West Mugirango NG-CDF management would like to provide a detailed analysis of its performance in the various areas of operation and financial as follows:

### a) Sector Performance

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

Financial Year	Allocation	Amount Disbursed	Percentage
2020-2021	137,088,879	137,088,879	100%
2021-2022	137,088,879	137,088,879	100%
2022-2023	145,087,603	145,087,603	100%
2023-2024	175,361,810	175,361,810	100%
2024-2025	179,441,954	156,000,000	87%
Total	<b>774,069,125</b>	<b>750,627,171</b>	

From the above data, West Nugirango NG-CDF has been able to receive a total of Ksh **774,069,125** as at 30.06.2025 for the last five financial years. The resources have been utilized to improve the various sectors in terms of infrastructure and provision of bursaries to needy students in secondary and tertiary institutions.

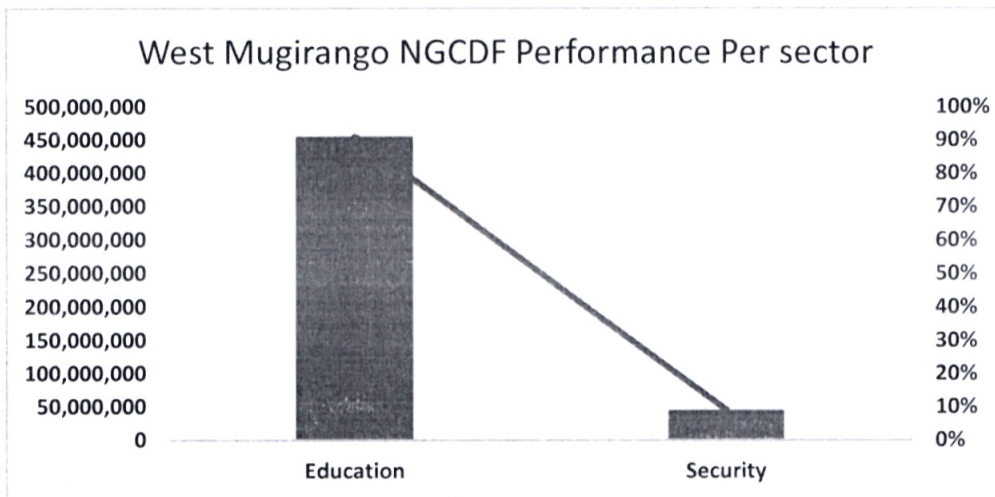


The below table further illustrates the expenditure performance of West Mugirango NG-CDF in the past two years;

Financial Year	Sector	Budget	Expenditure
2024-2025	Education-Projects	187,609,554	107,727,837
	Education-Bursary	54,971,702	52,166,546
	Security Projects	15,742,333	11,577,742
2023-2024	Education-Projects	162,420,792	97,788,778
	Education-Bursary	50,312,392	45,639,638
	Security Projects	28,877,854	17,237,548
	<b>Total</b>	<b>499,934,627</b>	<b>332,138,089</b>

Sector	Sector Budget	Percentage
Education	455,314,440	91%
Security	44,620,187	9%
<b>Total</b>	<b>499,934,627</b>	<b>100%</b>

Based on the above information for the last two financial years; the key consumer of the resources is Education sector with an average of 91% of the entire allocation and secondly the security sector with average of 9%. This is an indicator that the Fund has put more efforts in improving the academic standards of West Mugirango constituency through both the infrastructure and bursaries to needy students studying in various institutions.



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

**b) Key Projects**

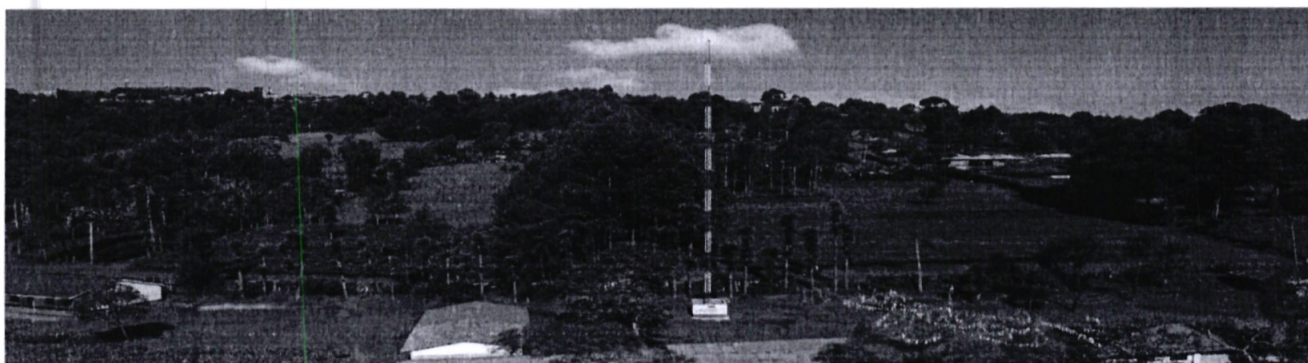
West Mugirango NG-CDF has been able to undertake key projects that will go into improving the infrastructure standards and also providing job opportunities to the residents of West Mugirango. For instance the installation of security lights in Rangenyo and Miruka areas which has enhanced safety and has increased the duration of market hours and people can now work more hence more economic benefits.

The completion of Kiambere Police Station within Bogichora ward will also provide the much-needed security for the residents of Bogichora ward and West Mugirango constituency at large.

The Fund has also been able to construct additional classrooms in the various primary and secondary schools, key among them are the complete storey buildings in; St Charles Nyansabakwa high school, Nyamira Primary face lift in Marindi Primary School, Kebirigo high School, Senator kebaso secondary School and Nyabisimba Primary School. The storey buildings have been able to decongest the learning space for the students and provide conducive working area for the teachers and administrators of the schools. They have also reduced the pressure on additional land for the institutions which has been a great challenge. Renovation of classes also creates a conducive and safe learning environment.

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

Electricity is also a critical need to the residents of West Mugirango Constituency and the constituency has been able to assist through matching fund with Rural Electrification and Renewable Energy Corporation (REREC). Through this program, over 4000 residents have been able to benefit through transformer maximization.



BUNDO PRIMARY SCHOOL HIGH MAST THUNDER ARRESTOR

**c) Compliance with statutory requirements.**

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

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

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

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

The Kenyan Economy has not been doing well in the past years due to the many factors such as the Covid 2019 that reduce the business growth and hence revenue collection. NG-CDF as a

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fund was equally affected by the same whereby the cost of implementing projects increased hence affecting completion timelines and even the budget process.

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

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



.....  
**Diana Lenaibalaitia**  
**Fund Account Manager**

8. Environmental and Sustainability Reporting

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

1. **Sustainability strategy and profile -**

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

- a. **Education and Training:** West Mugirango 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, reforestations, grassroots sensitization, and tree seedling production.

## **2. Environmental performance**

The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion. It is the constituency's policy to ensure that all projects done are environmentally friendly and the component of climate mitigation is prioritized in all the activities carried by the constituency. The challenges faced by the constituency is that most of the institutions do not sustain the trees or even protect them as they grow. The NGCDFC is planning to plant trees at least once in an academic year with students across the constituency. The constituency has also proposed construction of digital hubs to ensure that the youths are occupied and this will then reduce issues like drug abuse.

## **3. Employee welfare**

We invest in providing the best working environment for our employees. West Mugirango 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 are based on performance appraisal.

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

West Mugirango 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-**

West Mugirango 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**

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

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

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

**Public Awareness**

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

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

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

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

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The Accounting Officer in charge of the NGCDF West Mugirango 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- West Mugirango Constituency financial statements were approved and signed by the Accounting Officer on 28/10 2025.



.....  
Lucas Charana  
Chairman – NGCDF Committee



.....  
Diana S Lenaibalaitia  
Fund Account Manager

# REPUBLIC OF KENYA

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NAIROBI

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

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund - West Mugirango Constituency set out on pages 1 to 82 which comprise of the statement of financial position as at

30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of West Mugirango NGCDF as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2023) and 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. Unsupported Project Management Committee Account Balances**

The statement of financial position reflects cash and cash equivalents balance of Kshs.79,479,629, which includes Project Management Committee (PMC) accounts balances held in various banks accounts and totalling Kshs.15,693,492 as disclosed in Note 19 and Annex 2 to the financial statements. However, cash books, bank reconciliation statements and certificate of bank balance were not provided for audit review.

In the circumstances, the accuracy and completeness of Project Management Committee (PMC) account balance of Kshs.15,693,492 could not be confirmed.

#### **2. Long Outstanding Rent Receivable from Municipality**

The statement of financial position and Note 20 to the financial statements reflect receivables from exchange transactions balance of Kshs.2,945,800, being rent owed to the Fund by Municipality of Nyamira for leased premises. The amount has been outstanding for over twelve (12) months.

In the circumstances, recoverability of the receivables from exchange transactions balance of Kshs.2,945,800 is doubtful.

#### **3. Misstated Cash and Cash Equivalent Balance**

The statement of cash flows reflects cash and cash equivalent balance of Kshs.79,479,629 as at 30 June 2025, which includes the opening balance of Kshs.73,095,751. However, the audited financial statements for the financial year 2023/2024 reflects closing cash and cash equivalent balance of Kshs.42,575,159. The difference of Kshs.30,520,593 has not been explained.

In the circumstances, the accuracy and completeness of the cash and cash equivalent balance of Kshs.79,479,629 could not be determined.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - West Mugirango 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.298,916,168 and Kshs.275,474,213, respectively, resulting to an under-funding of Kshs.23,441,955. Similarly, the Fund spent an amount of Kshs.195,994,584 against actual revenue of Kshs.275,474,213 resulting to an under-utilization of Kshs.79,479,629 or 29% of actual revenue.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under Report on Lawfulness and Effectiveness in the use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which requires the Accounting Officers designated to try to resolve any issues resulting from an audit that remain outstanding.

### **Other Information**

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

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

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

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing 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**

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Absence of Internal Audit Reports on the Fund's Operations**

Review of the Fund's records revealed that there were no internal audit reports on planning, implementation and financial execution of the fund activities. No documentation was provided to confirm that internal audits were conducted to assess the efficiency, effectiveness and compliance of the expenditures with the law.

In the circumstances, the internal control systems were weak.

## **2. Lack of Information and Communication Technology (ICT) Strategic Committee, ICT Strategic Plan and ICT Steering Committee**

Review of records and systems revealed several weaknesses in the Fund's ICT internal controls. There was no disaster recovery plan (DRP) in place to ensure business continuity in the event of system failures or data loss. Further, the Fund lacked an IT Strategic Plan aligned with its overall objectives and had not established an IT Strategic Committee to guide the long-term planning of ICT initiatives.

In addition, there was no active IT Steering Committee to provide oversight and governance of ICT operations and the Fund did not have a formally approved IT Security Policy to safeguard data confidentiality, integrity, and availability.

In the circumstances, the internal control, risk management and governance structures and systems are weak.

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 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**

**17 December, 2025**

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


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

	Note	Period as at June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash And Cash Equivalents	19	79,479,629	73,095,751
Receivables from Exchange Transactions	20	2,945,800	2,945,800
Receivables from Non-Exchange Transactions	21	23,441,955	46,364,462
Prepayments	22	30,715	-
<b>Total Current Assets</b>		<b>105,898,098</b>	<b>122,406,013</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	23	5,060,250	6,747,000
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
<b>Total Non- Current Assets</b>		<b>5,060,250</b>	<b>6,747,000</b>
<b>Total Assets (A)</b>		<b>110,958,348</b>	<b>129,153,013</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	26	7,800	5,100
Third-Party Deposits	27	1,204,871	480,688
Lease Liabilities	28	-	-
Gratuity provision	29	1,698,367	1,154,632
<b>Total Current Liabilities</b>		<b>2,911,038</b>	<b>1,640,420</b>
<b>Non-Current Liabilities</b>			
Lease Liabilities	28	-	-
<b>Total Liabilities (B)</b>		<b>2,911,038</b>	<b>1,640,420</b>
<b>Net Assets (A-B)</b>		<b>108,047,310</b>	<b>127,512,593</b>
<b>Represented by:</b>			
Revaluation Reserves			
Accumulated Surplus		108,047,310	127,512,593
<b>Total Net Assets</b>		<b>108,047,310</b>	<b>127,512,593</b>

The Constituency financial statements set out on pages 1 to – 83 approved by NG CDFC on 6/8 2025 and signed by:

  
 Chairman NG-CDF Committee  
 Lucas Charana

  
 Fund Accountant Manager  
 Diana Lenaibalatia

  
 National Sub-County Accountant  
 Consolata Oyinda Auma  
 ICPAK M/No: 10523

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

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
As at 30 <sup>th</sup> June 2024 (cash basis)		42,575,159	42,575,159
Adjustments: (to recognize assets and liabilities)			
Add Assets		86,577,854	86,577,854
Less Liabilities		1,640,420	1,640,420
As at July 1, 2024		127,512,593	127,512,593
Surplus/(Deficit) For the Period		(19,465,283)	(19,465,283)
Revaluation Gain/Loss		-	-
As at 30 <sup>th</sup> June (current year)		108,047,310	108,047,310

Note:

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

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

	Notes	Period June 2025
		Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from the NGCDF Board		202,364,462
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		14,000
<b>Total Receipts</b>		<b>202,378,462</b>
<b>Payments</b>		
Employee costs		3,516,454
Committee expenses		2,850,400
Use of Goods and Services		8,777,568
Other Government Units Certified Works		107,723,369
Other Grants and Transfers		73,126,794
Digital Hubs Expenses		-
<b>Total Payments</b>		<b>195,994,584</b>
<b>Net Cash Flows from/ (used in) Operating Activities</b>	30	<b>6,383,878</b>
<b>Cash flows From Investing Activities</b>		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>
<b>Net increase/(decrease) in cash &amp;</b>		<b>6,383,878</b>
<b>Cash equivalents</b>		
<b>Cash Flows from Financing Activities</b>		
Lease payment		-

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<b>Net Cash Flows from Financing Activities</b>		<b>6,383,878</b>
Cash and cash equivalents at 1 July 2025	19	<b>73,095,751</b>
<b>Cash and cash equivalents at 30 June 2025</b>	19	<b>79,479,629</b>

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

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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 (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025		
<b>Revenue</b>							
Transfers From the NGCDF Board	179,441,955	73,095,751	46,364,462	298,902,168	275,460,213	23,441,955	63%
Transfers from domestic and foreign partners	-	-	-	-	-	-	%
Finance income	-	-	-	-	-	-	%
Miscellaneous income	-	14,000	-	14,000	14,000	-	%
<b>Totals</b>	<b>179,441,955</b>	<b>73,109,751</b>	<b>46,364,462</b>	<b>298,916,168</b>	<b>275,474,213</b>	<b>23,441,955</b>	<b>63%</b>
<b>Expenses</b>							
Employee costs	3,839,303	1,391,952	-	5,231,254	3,516,454	1,714,800	%
Committee expenses	3,740,000	817,160	-	4,557,160	2,850,400	1,706,760	%

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	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024-2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025		
Use of Goods and Services	8,570,473	1,254,790	-	9,825,263	8,477,568	1,347,696	%
Other Government Units Certified Works	90,460,299	52,938,030	41,364,462	184,762,791	107,723,369	77,039,422	78%
Other Grants and Transfers	64,666,830	13,387,902	5,000,000	83,054,732	73,124,644	9,930,089	37%
Digital Hubs Expenses	3,383,259	-	-	3,383,259	-	3,383,259	%
Acquisition of Assets	4,781,790	404,000	-	5,185,790	-	5,185,790	%
Other payments	-	318,185	-	318,185	302,150	16,035	%
Funds Pending Approval**				-		-	%
AiA	-	2,597,733	-	2,597,733		2,597,733	%
<b>Total Expenditure</b>	<b>179,441,955</b>	<b>73,109,751</b>	<b>46,364,462</b>	<b>298,916,168</b>	<b>195,994,584</b>	<b>102,921,584</b>	<b>63%</b>
Surplus for the period					79,479,629	(79,479,629)	

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

Explanatory Notes.

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	102,921,584
Less undisbursed funds receivable from the Board as at period 30th June, 2025	23,441,955
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2025	79,479,629

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 6/8 2025 and signed by:




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Chairman NG-CDF Committee  
 Lucas Charana




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Fund Accountant Manager  
 Diana Lenaibalatia




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National Sub-County  
 Accountant  
 Consolatta Oyinda Auma  
 ICPAK M/No: 10523

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**16. Budget Execution by Sectors and Projects for The Year Ended 30<sup>th</sup> June 2025.**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,839,303	1,391,952		5,231,254	3,516,454	1,714,800
1.2 Committee allowances	2,040,000	680,710		2,720,710	1,622,100	1,098,610
1.3 Use of goods and services	4,887,214	530,436		5,417,650	5,235,504	182,146
<b>Sub-total</b>	<b>10,766,517</b>	<b>2,603,098</b>	-	<b>13,369,615</b>	<b>10,374,058</b>	<b>2,995,557</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,118,259	460,854		1,579,113	1,088,944	490,169
2.2 Committee allowances	1,700,000	136,450		1,836,450	1,228,300	608,150
2.3 Use of goods and services	2,565,000	263,500		2,828,500	2,153,120	675,380
<b>Sub-total</b>	<b>5,383,259</b>	<b>860,804</b>	-	<b>6,244,063</b>	<b>4,470,364</b>	<b>1,773,699</b>
<b>4.0 Emergency</b>						
unutilized	68,425	49,621		118,046	-	118,046
EKENYORO Tech secondary SCHOOL	4,180,836			4,180,836	4,180,836	-
MICROSEP VENTURES	1,538,829			1,538,829	1,538,829	-
BEJASO INVESTMENT	3,656,223			3,656,223	3,656,223	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
				-		-
				-		-
<b>Sub-total</b>	<b>9,444,313</b>	<b>49,621</b>	<b>-</b>	<b>9,493,934</b>	<b>9,375,888</b>	<b>118,046</b>
<b>5.0 Bursary and Social Security</b>						
5.1 Primary Schools				-		-
5.2 Secondary Schools	24,900,000	410,447	2,500,000	<b>27,810,447</b>	27,051,939	758,508
5.3 Tertiary Institutions	20,000,000	4,661,255	2,500,000	<b>27,161,255</b>	25,114,607	2,046,648
5.4 special needs				-		-
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
<b>Sub-total</b>	<b>44,900,000</b>	<b>5,071,702</b>	<b>5,000,000</b>	<b>54,971,702</b>	<b>52,166,546</b>	<b>2,805,156</b>
<b>7.0 Environment</b>				-		-
NYANGOSO PRIMARY		<b>258,100</b>		<b>258,100</b>	-	258,100
Kenya Secondary school	286,778			<b>286,778</b>	-	286,778
Materio Primary School	286,778			<b>286,778</b>	-	286,778
NYAMAIYA WATER SPRING		891		<b>891</b>	<b>891</b>	-
BOMORITO WATER SPRING		160		<b>160</b>	<b>160</b>	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
BONYANCHANI WATER SPRING		112		112	112	-
BONYUNYU WATER SPRING		433		433	433	-
EGESIERI WATER SPRING		124		124	124	-
EKERAMA WATER SPRING		38		38	38	-
GEETERI WATER SPRING		38		38	38	-
GESIAGA WATER SPRING		78		78	78	-
GESURURA WATER SPRING		301		301	301	-
GETIONGO WATER SPRING		27		27	27	-
KENYAMBI WATER SPRING		38		38	38	-
KIONGONGI WATER SPRING		2		2	2	-
MABUTI WATER SPRING		198		198	198	-
MARARA WATER SPRING		198		198	198	-
MOBAMBA WATER SPRING		124		124	124	-
NYABINYINYI WATER SPRING		64		64	64	-
NYABIRORU WATER SPRING		140		140	140	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
NYAKEMINCHA WATER SPRING		90		90	90	-
NYAKUNGUMI WATER SPRING		187		187	187	-
NYAKUNGUMI WATER SPRING		478		478	478	-
OMOSASA WATER SPRING		5		5	5	-
RATETI WATER SPRING		33		33	33	-
RIAMOKURUMI WATER SPRING		187		187	187	-
RIAMONGE WATER SPRING		118		118	118	-
RIASORANA WATER SPRING		16		16	16	-
RIATINGOYE WATER SPRING		124		124	124	-
RIONGERA WATER SPRING		24		24	24	-
IKOBE WATER SPRING		969		969	-	969
GETARE WATER SPRING		330		330	-	330
GETA WATER SPRING		330		330	-	330
NYAKEORE WATER SPRING		330		330	-	330
MATOBO WATER SPRING		368		368	-	368

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
IBUCHA WATER SPRING		330		330	-	330
BONYAMATUTA WATER PROJECT		452		452	240	212
NYAISA WATER SPRING		330		330	-	330
Gucha secondary school	286,778			286,778		286,778
Geta primary	286,778			286,778		286,778
Mangongo primary	286,778			286,778		286,778
Kenyanya boarding primary school	286,778			286,778		286,778
Bomondo primary school	286,778			286,778		286,778
moi kabondo primary	286,778			286,778		286,778
Giachore primary	286,778			286,778		286,778
<b>Sub-total</b>	<b>2,581,000</b>	<b>265,763</b>	<b>-</b>	<b>2,846,763</b>	<b>4,468</b>	<b>2,842,296</b>
<b>8.0 Primary Schools Projects</b>						
Nyamira primary school	29,730,189	-	18,626,955	48,357,144	20,512,831	27,844,313
Ratandi DEB primary school		1,863,673		1,863,673	1,828,537	35,136
Matierio pry school	3,512,090	-		3,512,090	3,285,142	226,948

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Matierio DEB Pry school		9,027		9,027	-	9,027
kenyambi pry school	3,512,090	-		3,512,090	2,941,386	570,704
Geseneno primary school		1,873,962		1,873,962	1,873,962	-
Bundo primary school		5,293,522		5,293,522	5,291,495	2,027
Mangongo primary sch		2,603,916		2,603,916	2,503,932	99,984
motagara pry sch		61,409		61,409	42,595	18,814
Ekenyoro pry school		-	1,538,829	1,538,829	1,536,460	2,369
Gesiaga pry school	3,512,090	-		3,512,090	2,938,598	573,492
Nyakeore pry school		1,713,660		1,713,660	1,711,113	2,547
bosose pry school		-	1,713,660	1,713,660	1,705,820	7,840
Geta pry school		-	1,713,660	1,713,660	1,712,013	1,647
Endabu pry school		-	1,713,660	1,713,660	1,565,260	148,400
Kabatia pry school		-	1,713,660	1,713,660	1,712,903	757
Moikabondo pry school		1,713,660	67,117	1,780,777	1,712,565	68,212
igenaitambe pry school		1,538,829		1,538,829	1,468,800	70,029

*National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
tente pry school		-	3,252,507	3,252,507	3,251,906	601
ekerama primary sch		-	1,538,829	1,538,829	1,533,035	5,794
mobamba pry school		-	1,538,829	1,538,829	1,538,204	625
Nyakemincha DOK primary school		13,573		13,573	-	13,573
SIRONGA DEB		500,000		500,000	499,000	1,000
BOMONDO C.O.G PRY		2,598,745		2,598,745	2,595,570	3,175
getaari pri sch		-	1,538,829	1,538,829	1,411,240	127,589
kianyabongere pri sch		-	1,538,829	1,538,829	1,538,406	424
omokonge pri sch		-	1,223,835	1,223,835	1,221,277	2,558
kemasare pri school		2,598,745		2,598,745	2,588,784	9,961
GIRIGIRI PRY		4,245		4,245	-	4,245
NYAMWETUREKO PRIMARY SCHOOL		5,897		5,897	-	5,897
MARIBA DEB PRY SCHOOL		12		12	-	12
IKOBE DOK PRY		1,270		1,270	-	1,270
SASATI PRIMARY SCHOOL		1,383		1,383	-	1,383

*National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
EKORO PRY SCHOOL		628		628	-	628
ETONO PRY SCHOOL		2,418		2,418	-	2,418
GESIAGA PRY SCHOOL		403		403	-	403
KEBIRIGO PRY SCHOOL BOREHOLE		408		408	-	408
KEMASARE PRIMARY		358		358	155	203
KIAMBERE PRY SCHOOL		1,102		1,102	155	947
RIAKIMAI PRY SCHOOL		198		198	115	83
BOBEMBE GIRLS BOARDING PRY SCHOOL		657		657	-	657
BOMORITO PRY SCHOOL		8,874		8,874	5,184	3,690
BOMORITO PRY SCHOOL		8,874		8,874	-	8,874
BONYAIGUBA PRY SCHOOL		1,849,524		1,849,524	1,848,786	738
TONGA OMUNURI SDA PRY		603		603	-	603
EGESIERI PRIMARY SCHOOL		2,162		2,162	1,443	720
EMBONGA PRY SCHOOL		1,267		1,267	-	1,267
GUCHA SDA PRY		16,449		16,449	-	16,449

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
GEKOMONI PRIMARY SCHOOL		1,597		1,597	241	1,357
BUGO PRIMARY SCHOOL		8,832		8,832	2,973	5,860
GETA PRY SCHOOL		199		199	-	199
IGENAITAMBE PRI SCHOOL		1,484		1,484	-	1,484
IKONGE PRY SCHOOL		3,771		3,771	-	3,771
IKURUCHA PRIMARY SCHOOL		3,971		3,971	383	3,588
KABATIA PRY SCHOOL		1,423		1,423	600	823
KEBIRIGO PRY SCHOOL		108,415		108,415	106,517	1,898
KENYENYA PRIMARY SCHOOL		8,609		8,609	-	8,609
KENYENYA PRI SCHOOL		1,875,587		1,875,587	1,870,067	5,520
KUURA PRY SCHOOL		1,406		1,406	1,406	-
NYABISIMBA PRY SCHOOL		1,875,907		1,875,907	1,875,859	48
MONGORIS PRY SCHOOL		819		819	-	819
NYAINOGU PRY SCHOOL		1,874,329		1,874,329	1,873,923	406
NYAIRICHA PRY SCHOOL		926		926	240	686

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
NYAISA PRY SCHOOL		1,106		1,106	211	895
NYAMIRA PRY SCHOOL		105		105	-	105
NYAMWETUREKO D.O.K PRIMARY		8,744		8,744	1,191	7,554
NYANGOSO DEB PRY SCHOOL		3,313		3,313	-	3,313
NYANGOSO WATER SPRING		210		210	-	210
OMOKONGE PRY SCHOOL		4,357		4,357	-	4,357
OTANYORE PRIMARY SCHOOL		2,443		2,443	-	2,443
OUR LADY OF MERCY RANGENYO		2,643		2,643	940	1,703
RAMBA PRY SCHOOL		2,236		2,236	1,407	829
RATETI DEB PRY SCHOOL		1,807		1,807	-	1,807
GETAARI PRIMARY		258		258	252	7
RIAKIMAI SDA BOARDING PRIMARY		2,007		2,007	2,006	1
ENCHORO DOK PRIMARY		1,357		1,357	-	1,357
KENYENYA SDA PRY		1,875,588		1,875,588	1,868,232	7,356
NYAKORIA PRY		1,883,474		1,883,474	1,880,479	2,995

*National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
GIANCHORE PAG PRYMARY		3,649		3,649	-	3,649
ENCHORO DOK PRIMARY		45,011		45,011	1,244	43,767
NYACHURURU PAG PRY		195		195	-	195
MOIKABONDO PRY		3,405		3,405	-	3,405
NYAIGESA PRY		5,876		5,876	-	5,876
MARINDI PRIMARY		1,095,277		1,095,277	1,093,610	1,667
OTANYORE PRY BOREHOLE		637		637	-	637
RIRUMI PRY SCHOOL		6,565		6,565	2,973	3,593
BOSIANGO PRIMARY SCHOOL		1,979		1,979	-	1,979
OMOSASA PRY SCHOOL		281,257		281,257	281,074	183
MOBAMBA DOK PRIMARY		735		735	240	495
SIRONGA PRY SCHOOL		3,638		3,638	240	3,397
MASOSA AIC PRIMARY		41		41	-	41
MASOSA WATER SPRING		330		330	-	330
TENTE PRY SCHOOL		23		23	-	23

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
TONGA DEB PRY SCHOOL		4,457		4,457	-	4,457
NYAKEORE SEC SCHOOL		50,923		50,923	2,721	48,202
ENDABU PRIMARY SCHOOL		15		15	15	-
NYAMERU ELCK PRI SCHOOL		2,326		2,326	1,791	535
TINGA DOK PRY		4,584		4,584	2,847	1,737
BOSOSE ELCK PRIMARY		1,057		1,057	240	817
IBUCHA PRY SCHOOL		2,169		2,169	1,150	1,019
MAKAIRO DEB PRY		1,540		1,540	-	1,540
NYACHOGOCHOGO PRIMARY		1,857,235		1,857,235	1,847,106	10,129
Bonyunyu Primary	3,200,000			3,200,000		3,200,000
Tonga Primary	2,400,000			2,400,000		2,400,000
Bugo Primary	1,600,000			1,600,000		1,600,000
Gesore Primary	7,800,000			7,800,000		7,800,000
Bomorito Primary	1,600,000			1,600,000		1,600,000
Nyangoso Primary	4,000,000			4,000,000		4,000,000

*National Government Constituencies Development Fund (NGCDF)*  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Ekenyoro Primary	1,600,000			1,600,000		1,600,000
Gesiaga Primary	1,600,000			1,600,000		1,600,000
ikobe Primary	1,400,000			1,400,000		1,400,000
Kianyabongere primay	972,000			972,000		972,000
Riasindani Primary	1,377,510			1,377,510		1,377,510
Nyaigesa primary	972,000			972,000		972,000
Nyabisimba Primary	972,000			972,000		972,000
Bonyunyu Boarding Primary	972,000			972,000		972,000
Nyainogu primary	972,000			972,000		972,000
Kenyambi Primary school	972,000			972,000		972,000
Nyairicha Primary	972,000			972,000		972,000
Rianyegechanga	972,000			972,000		972,000
Riasindani Primary	1,600,000			1,600,000		1,600,000
<b>SUB TOTALS</b>	<b>76,219,969</b>	<b>37,219,296</b>	<b>37,719,199</b>	<b>151,158,464</b>	<b>85,098,850</b>	<b>66,059,614</b>
<b>9.0 Secondary Schools Projects (List all the Projects)</b>						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
ST MARYS MONGORIS SEC		1,703		1,703	-	1,703
ST CHARLES LWANGANYANSABAKWA SEC		8,542		8,542	-	8,542
ST PETERS NYAISA SECONDARY SCHOOL		2,934	3,645,263	3,648,197	3,646,030	2,167
OMOSASA SECONDARY SCHOOL		2,583		2,583	2,400	183
SENATOR KEBASO SEC SCH		2,440,985		2,440,985	2,435,608	5,377
GESORE SEC		256,020		256,020	255,380	640
NYAMAIYA SEC SCHOOL		4,285		4,285	-	4,285
ST.TIBERIUS NYAMOTENTEMI		1,474,216		1,474,216	1,446,005	28,211
GEKOMONI SEC SCH		582,700		582,700	579,700	3,000
MAKAIRO SEC.		1,303		1,303	-	1,303
ENCHORO SECONDARY SCHOOL		975		975	-	975
KEBIRIGO HIGH SCH		2,748,058		2,748,058	2,744,143	3,915
KIANGINDA SECONDARY SCHOOL		160		160	87	73
BONYUNYU PRIMARY SCHOOL		449		449	-	449
BOMORITO SEC SCHOOL		187		187	-	187

*National Government Constituencies Development Fund (NGCDF)*  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
BOSIANGO SEC SCHOOL		1,103		1,103	386	717
ST JOSEPH KEMASARE SECONDARY		1,448		1,448	389	1,060
GETA SECONDARY SCH		1,123		1,123	-	1,123
GETAARI SEC SCHOOL		2,845		2,845	-	2,845
KIANUNGU SECONDARY		10,181		10,181	2,593	7,588
KENYENYA SEC SCHOOL	3,512,090	8,849		3,520,939	3,518,109	2,830
MASOSA SECONDARY SCHOOL		5,371		5,371	5,289	83
NYAIGWA GIRLS SEC SCHOOL		3,652		3,652	2,932	719
NYACHURURU SECONDARY SCHOOL		2,279		2,279	2,132	147
NYAMERU SECONDARY SCHOOL		1,802		1,802	1,351	451
MARINDI SEC SCHOOL		3,115		3,115	230	2,885
BONDEKA ELCK SEC		121,529		121,529	110,358	11,171
st. charlse lwanga nyansabakwa		1,504,700		1,504,700	1,432,394	72,306
ST JOSEPH ETONO SEC		1,080		1,080	-	1,080
ST PETERS NYAKEMINCHA secondary		3,539,172		3,539,172	3,460,829	78,343

**National Government Constituencies Development Fund (NGCDF)**  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nyamira Boys High school		2,985,387		2,985,387	2,978,175	7,212
Rateti Secondary	972,000			972,000		972,000
Senator kebaso secondary	426,240			426,240		426,240
Otanyore secondary	3,630,000			3,630,000		3,630,000
Kianungu Secondary	2,400,000			2,400,000		2,400,000
Nami Secondary	1,600,000			1,600,000		1,600,000
St. Pauls Embonga Secondary	1,700,000			1,700,000		1,700,000
<b>Sub-total</b>	<b>14,240,330</b>	<b>15,718,734</b>	<b>3,645,263</b>	<b>33,604,327</b>	<b>22,624,519</b>	<b>10,979,808</b>
<b>10.0 Tertiary institutions Projects (List all the Projects)</b>						
				-		-
				-		-
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11.0 Security Projects</b>						
NYAMIRA SOUTH DEPUTY COMMISSIONERS OFF		715,394		715,394	676,635	38,759
MOTOBO CHIEF'S CAMP		1,300		1,300	256	1,044
NYAGACHI CHIEF'S CAMP		3,651		3,651	-	3,651

*National Government Constituencies Development Fund (NGCDF)*  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
NYAMAIYA ASSISTANT CHIEF		1,400		1,400	-	1,400
GIANCHORE CHIEFS CAMP		2,169		2,169	-	2,169
GESERO CHIEFS CAMP		1,715		1,715	240	1,475
CHARACHANI ASS CHIEF OFFICE		1,396		1,396	-	1,396
KEBIRIGO CHIEF CAMP		479		479	-	479
KEERA CHIEF CAMP		987		987	240	747
KIAMBERE CHIEF CAMP		2,005		2,005	240	1,765
NYAMIRA COUNTY COMMISSIONER		268,464		268,464	172,296	96,168
KIAMBERE POLICE POST		14,329		14,329	-	14,329
KENYENYA POLICE POST		500		500	-	500
NYAIGESA POLICE		2,900		2,900	-	2,900
Kenya Acc's office	3,941,823	3,940,000		7,881,823	5,623,442	2,258,381
Nyamaiya police station	3,799,694	2,700,306		6,500,000	4,802,158	1,697,842
NYAMIRA POLICE STATION		41,380		41,380	2,595	38,785
BOGOCHORA DIVISIONAL HQ		2,441		2,441	-	2,441

*National Government Constituencies Development Fund (NGCDF)*  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
CIPU ADMINISTRATION POLICE		300,000		300,000	299,640	360
<b>Sub-total</b>	<b>7,741,517</b>	<b>8,000,816</b>	<b>-</b>	<b>15,742,333</b>	<b>11,577,742</b>	<b>4,164,591</b>
<b>12.0 Acquisition of assets</b>						
12.1 Motor Vehicles (including motorbikes)		404,000	-	<b>404,000</b>		404,000
12.2 Purchase of furniture and fittings				-		-
12.2 Construction of CDF office	4,781,790			<b>4,781,790</b>		4,781,790
<b>Sub-total</b>	<b>4,781,790</b>	<b>404,000</b>	<b>-</b>	<b>5,185,790</b>	<b>-</b>	<b>5,185,790</b>
<b>13.0 Constituency digital hub</b>						
West Mugirango NGCDFC hub	3,383,259	-	-	<b>3,383,259</b>		3,383,259
		-	-	-		-
<b>Sub-total</b>	<b>3,383,259</b>	<b>-</b>	<b>-</b>	<b>3,383,259</b>	<b>-</b>	<b>3,383,259</b>
<b>14.0 Other Payments</b>						
West Mugirango NG-CDF Strategic Plan		300,000	-	<b>300,000</b>	300,000	-
<b>Sub-total</b>	<b>-</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>
<b>14.0 Other projects</b>						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
WEST MUGIRANGO FRIENDLY LEAGUE		830		830	830	-
WEST MUGIRANGO FRIENDLY LEAGUE		828		828	240	588
GETAARI TEA BUYING		900		900	600	300
MOKOMONI DISPENSARY		7,000		7,000	-	7,000
OGANGO HEALTH CENTRE		1,979		1,979	-	1,979
MONGORISI HEALTH CENTER		4,563		4,563	-	4,563
NYANSABAKWA HEALTH CENTER		544		544	240	304
RIAMICHIEKA TEA BUYING CENTER		500		500	240	260
RIANYAGWOKA TEA BUYING CENTRE		1,041		1,041	-	1,041
				-		-
<b>Sub-total</b>	-	<b>18,185</b>	-	<b>18,185</b>	<b>2,150</b>	<b>16,035</b>
<b>Funds pending approval**</b>		<b>2,580,233</b>		<b>2,580,233</b>		<b>2,580,233</b>
unapproved projects		-		-		-
AiA	-	17,500		17,500		17,500
<b>Sub-total</b>	-	<b>2,597,733</b>	-	<b>2,597,733</b>	-	<b>2,597,733</b>

*National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Total	179,441,955	73,109,751	46,364,462	298,916,168	195,994,584	102,921,584

*(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)*

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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 West Mugirango Constituency principal activity is service delivery through improvement of infrastructure and provision of bursaries to needy students within the constituency

**2. Statement of Compliance and Basis of Preparation**

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

The NG-CDF West Mugirango 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 all the assets acquired during the financial year 2023/2024 up to the reporting date.

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

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

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

3. Adoption of New and Revised Standards

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

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

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

IPSAS 43: Leases	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.</p> <p><i>Not applicable</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><b>Not Applicable</b></p>
IPSAS 45: Property Plant and Equipment	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><b>Not applicable</b></p>

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<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1<sup>st</sup> 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"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><b>Not applicable</b></p>
<p>IPSAS 47: Revenue</p>	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><b>Not applicable</b></p>
<p>IPSAS 48: Transfer Expenses</p>	<p><i>Applicable 1<sup>st</sup> 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><b>Not applicable</b></p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>Not applicable</i></p>
<p>IPSAS 50: Exploration For &amp; Evaluation of Mineral Resources</p>	<p><i>Applicable 1<sup>st</sup> January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> </ul>

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	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul> <p><i>Not Applicable</i></p>
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*iii. Early adoption of standards*

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

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i) Revenue from non-exchange transactions**

**Transfers from other government entities**

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

**ii) Revenue from exchange transactions**

**Sale of goods**

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

**Interest income**

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

**Rental income**

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

**b) Budget information**

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

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

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

**c) Property, plant and equipment**

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

**d) Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *Entity*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The *Entity* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated

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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.

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**Subsequent measurement**

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

**Amortized cost**

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

**Fair value through net assets/ equity**

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

**Trade and other receivables**

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

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**Fair value through surplus or deficit**

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

**Impairment**

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note 2*

**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

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

**i) Social Benefits**

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

**j) Contingent liabilities**

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

**k) Contingent assets**

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

**l) Employee benefits**

**Retirement benefit plans**

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

**m) Foreign currency transactions**

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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.

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**n) Related parties**

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

**o) Cash and Cash Equivalents**

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

**p) Comparative figures**

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

**q) Subsequent events**

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

**5. Significant Judgments and Sources of Estimation Uncertainty**

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

**Estimates and assumptions.**

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

**Useful lives and residual value**

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

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

**Provisions**

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

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**6. Transfers from the NGCDF Board**

Description	2024-2025
	Kshs
NGCDFB Transfers (Allocation for the FY)	179,441,955
<b>Total</b>	<b>179,441,955</b>

**7. Transfers from domestic and foreign partners**

Description	2024-2025
	Kshs
Grants	-
<b>Total</b>	<b>-</b>

**8. Finance income**

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

**9. Miscellaneous income**

	2024-2025
	Kshs
Rental Income	-
Income from sale of tenders	-
Hire of plant/equipment/facilities	14,000
Other Income Not Classified Elsewhere ( <i>specify</i> )	-
<b>Total</b>	<b>14,000</b>

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10. Employees cost

Description	2024-2025
	Kshs
NG-CDFC Basic staff salaries	2,978,934
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	66,477
Gratuity to contractual employees	814,963
Employer Contributions Compulsory national social security schemes	157,731
Employer Contributions Compulsory Housing levy	39,435
Employer contributions to National Industrial Training Authority	5,350
Other Specify	-
<b>Total</b>	<b>4,062,889</b>

11. Committee Expenses

	2024-2025
	Kshs
Sitting allowance	2,164,300
Other Committee expenses	686,100
<b>Total</b>	<b>2,850,400</b>

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**12. Use of Goods and services**

	<i>2024-2025</i>
	<b>Kshs</b>
Utilities, supplies and services	73,550
Communication, supplies and services	675,682
Domestic travel and subsistence	1,546,300
Printing, advertising and information supplies & services	250,000
Office Rent	-
Training expenses	876,200
Hospitality supplies and services	1,056,772
Insurance costs	330,925
Specialized materials and services	212,744
Office and general supplies and services	586,977
Fuel, oil & lubricants	2,010,700
Bank charges	27,355
Routine maintenance – vehicles and other transport equipment	685,648
Routine maintenance – other assets	-
Strategic plan expenses	300,000
Other operating expenses	114,000
<b>Total</b>	<b>8,746,853</b>

**13. Other Government Units Actual expenditure**

<b>Description</b>	<i>2024-2025</i>
	<b>Kshs</b>
Primary Schools Actual expenditure	85,804,241
Secondary Schools Actual expenditure	22,585,661
Tertiary Institutions Actual expenditure	-
<b>Total</b>	<b>108,389,902</b>

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**14. Other Grants and transfers Actual expenditure**

	<i>2025-2026</i>
	Kshs
Bursary – secondary schools	27,051,939
Bursary – tertiary institutions	25,114,607
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	11,635,392
Climate change mitigation projects	4,468
Emergency projects Actual expenditure	9,375,888
Roads projects Actual expenditure	-
Others specify	2,150
<b>Total</b>	<b>73,184,444</b>

**15. Depreciation and Amortization Expenses**

Description	<i>2024-2025</i>
	Kshs
Property Plant and Equipment	1,686,750
Intangible Assets	-
<b>Total</b>	<b>-</b>

**16. Digital Hubs Expenses**

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

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**17. Gain/loss on Sale of Assets**

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

**18. Impairment Loss**

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

**19. Cash and Cash Equivalents**

Name Of Bank and Account No.	2024-2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Bank Accounts (Cash Book Bank Balance)</b>		
EQUITY BANK, 0520281007299 - <i>(Operations account)</i>	62,087,770	42,575,157
<i>Operations account pending closure (Indicate name &amp; account no.)</i>	-	-
FAMILY BANK, 026000035449 - <i>(Deposit account)</i>	1,698,367	-
<i>PMC accounts -Various Banks listed in Annex 2</i>	15,693,492	30,520,592
<b>Total</b>	<b>79,479,629</b>	<b>73,095,751</b>
<b>Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations <i>(Specify)</i>	-	-
<b>Total</b>	-	-

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**20. Receivables from Exchange Transactions**

Description	2024-2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Total receivables</b>		
Other exchange debtors -Rent from Municipality of Nyamira	2,945,800	2,945,800
Less: impairment allowance	-	-
<b>Total receivables</b>	<b>2,945,800</b>	<b>2,945,800</b>
a. Current receivables	2,945,800	2,945,800
b. Non-current receivables	-	-
<b>Total Receivables (a+b)</b>	<b>2,945,800</b>	<b>2,945,800</b>

**i. Ageing Analysis for Receivables**

Description	Insert Current FY		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	981,933	33%
Between 1- 2 years	981,933	%	981,933	33%
Between 2-3 years	981,933	%	981,933	33%
Over 3 years	981,933	%	-	%
<b>Total (a+b)</b>	<b>2,945,800</b>	<b>100%</b>	<b>2,945,800</b>	<b>100%</b>

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**21. Receivables from Non-Exchange Transactions**

Description	2024-2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	23,441,955		46,364,462	
Outstanding imprest	-		-	
<b>Total</b>	<b>23,441,955</b>		<b>46,364,462</b>	
<b>Ageing Analysis- Receivables from non-exchange transactions</b>	<b>2024-2025</b>	<b>% of the total</b>	<b>Opening Balance</b>	<b>% of the total</b>
Less than 1 year	23,441,955	100%	46,364,462	100%
Between 1-2 years		%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	<b>23,441,955</b>	<b>100%</b>	<b>46,364,462.00</b>	<b>100%</b>

**22. Prepayments**

Description	2024-2025		Opening Statement 1 <sup>st</sup> July 2025	
	Kshs		Kshs	
Prepaid Rent	-		-	
Prepaid Insurance	30,715		-	
Prepaid Electricity Costs	-		-	
Other Prepayments ( <i>Specify</i> )	-		-	
<b>Total</b>	<b>30,715</b>		<b>-</b>	

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**23. Property, Plant and Equipment**

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers and ICT Equipment	Other Assets (specify)	Capital Work progress	Total
Depreciation Rate(specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 <sup>st</sup> July 2024	-	-	8,996,000	-	-	-	-	8,996,000
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30 <sup>th</sup> June 2024	-	-	8,996,000	-	-	-	-	8,996,000
Depreciation And Impairment								
Opening Depreciation	-	-	2,249,000	-	-	-	-	2,249,000
Depreciation	-	-	1,686,750	-	-	-	-	1,686,750
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30 <sup>th</sup> June 2025	-	-	3,935,750	-	-	-	-	3,935,750
Net Book Values								
Opening Bal as at 1 <sup>st</sup> July 2024	-	-	6,747,000	-	-	-	-	6,747,000
As At 30 <sup>th</sup> June 2025	-	-	5,060,250	-	-	-	-	-

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**Valuation**

Land and buildings/ Equipment have not been valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30<sup>th</sup> June 2020).

**23 b) Property, Plant and Equipment at Cost**

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

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	-	-	-
Office Equipment, Furniture, And Fittings	-	-	-
<b>Total</b>	-	-	-

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

	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	-	-
Office Equipment, Furniture and Fittings	-	-
<b>Total</b>	-	-

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**24. Intangible Assets**

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
<b>Cost</b>		
Opening balance at the beginning of the Period	-	-
Additions	-	-
Disposal	-	-
<b>At end of the Period</b>	-	-
Additions–internal development	-	-
Disposal	-	-
<b>At end of the Period</b>	-	-
<b>Amortization and impairment</b>		
At beginning of the Period	-	-
Amortization	-	-
<b>At end of the Period</b>	-	-
Impairment loss	-	-
<b>At end of the Period</b>	-	-
NBV at July 1 <sup>st</sup> 2024	-	-
NBV at June 30 <sup>th</sup> 2025	-	-

**25. Right-of use assets**

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
<b>Cost</b>				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at 30 June 2025	-	-	-	-
<b>Accumulated Depreciation</b>				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at 30 June 2025	-	-	-	-

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<b>Carrying Amount</b>	-	-	-	-
As at 30 June 2025	-	-	-	-

**26. Trade and Other Payables**

Description	2024-2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Trade payables	-		-	
Employee payables	7,800.00		5,100.00	
Other payables	-		-	
<b>Total trade and other payables</b>	<b>7,800.00</b>		<b>5,100.00</b>	
<b>Aging analysis: (Trade and other payables)</b>	<b>2024-2025</b>	<b>% of the Total</b>	<b>1<sup>st</sup> July, 2024</b>	<b>% of the Total</b>
Under one year	2700	35%	5,100.00	65%
1-2 years	5,100.00	65%	-	0%
2-3 years	0	%	-	%
Over 3 years	0	%	-	%
<b>Total (tie to above total)</b>	<b>7800</b>	<b>100%</b>	<b>5,100.00</b>	<b>65%</b>

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**27. Third-Party deposits**

	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	<b>Kshs</b>	<b>Kshs</b>
Retention as at start of the period (A)	480,688	-
Retention held during the period (B)	5,986,016	480,688
Retention paid during the period (C)	5,261,833	-
<b>Closing Retention as at period 2025, D= A+B-C</b>	<b>1,204,871</b>	<b>480,688</b>

**Retentions aging analysis.**

	<b>2024-2025</b>	<b>% of the total</b>	<b>Insert Comparative FY</b>	<b>% of the total</b>
Less than 1 year	1,204,871	100%	480,688	100%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	<b>1,204,871</b>	<b>100%</b>	<b>480,688</b>	<b>100%</b>

**28. Lease Liabilities**

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

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**Maturity Analysis**

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

**Analysed as:**

Description	Amount
Current	-
Non- Current	-
Total	-

**29. Gratuity Provision**

Description	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Gratuity at the beginning of the period (A)	1,154,632	-
Gratuity held during the period (B)	814,963	1,154,632
Gratuity paid during the period (C)	271,228	-
<b>Total Gratuity provision as at 30.06.2025 D=(A+B-C)</b>	<b>1,698,367</b>	<b>1,154,632</b>

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**30. Cash Generated from Operations**

<b>Surplus for the period before tax</b>	<b>(19,465,283)</b>
<b>Adjusted for:</b>	
Depreciation	1,686,750
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
<b>Working capital adjustments</b>	
Changes in inventory	-
Changes in receivables	(22,891,793)
Changes in deferred income	-
Changes in Third party deposits	(726,883)
Changes in gratuity provision	(543,735)
Changes in payments received in advance	-
<b>Net cash flow from operating activities</b>	<b>6,383,878</b>

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

**31. Financial Risk Management**

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to 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:

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**i) Credit risk**

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

**Financial Risk Management**

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025</b>				
Receivables from exchange transactions	2,945,800	2,945,800	-	-
Receivables from non-exchange transactions	23,441,955	23,441,955	-	-
Bank balances	62,087,769	62,087,769	-	-
<b>Total</b>	<b>85,529,724</b>	<b>85,529,724</b>	-	-
<b>As at 30 June 2024</b>				
Receivables from exchange transactions	2,945,800	2,945,800	-	-
Receivables from non-exchange transactions	46,364,462	46,364,462	-	-
Bank balances	42,575,159	42,575,159	-	-
<b>Total</b>	<b>91,885,421</b>	<b>91,885,421</b>	-	-

**Financial Risk Management**

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognized in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from 2024. 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**

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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
<b>As at 30<sup>th</sup> June 2025</b>				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions (Retention)	-	-	1,204,871	1,204,871
Deferred income	-	-	-	-
Gratuity Provision	-	-	1,698,367	1,698,367
<b>Total</b>	-	-	<b>2,903,238</b>	<b>2,903,238</b>
<b>As at 30<sup>th</sup> June 2024</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions (Retention)	-	-	480,688	480,688
Deferred income	-	-	-	-
Employee benefit obligation	-	-	1,154,632	1,154,632
<b>Total</b>	-	-	<b>1,635,320</b>	<b>1,635,320</b>

**iii) Market risk**

The *Entity* has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return. Overall responsibility for managing market risk rests

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with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the way it manages and measures the risk.

**a) Foreign currency risk**

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

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**2024-2025**

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

**Foreign currency sensitivity analysis**

**2024-2025**

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

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**Financial Risk Management**

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

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

**b) Interest rate risk**

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

**Management of interest rate risk**

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

**Sensitivity analysis**

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

**Fair value of financial assets and liabilities**

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**a) Financial instruments measured at fair value.**

**Determination of fair value and fair values hierarchy**

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

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

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

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

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

**iv) Capital Risk Management**

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

Description	2024-2025	<i>Opening Statement</i> <i>1<sup>st</sup> July 2024</i>
	Kshs	Kshs
Revaluation Reserve	108,055,110	127,517,693
Retained Earnings	-	-
Capital Reserve	-	-
<b>Total Funds</b>	<b>108,055,110</b>	<b>127,517,693</b>
Total Borrowings	-	-
Less: Cash and Bank Balances	79,479,629	73,095,751
Net Debt/(Excess Cash and Cash Equivalents)	-	-
<b>Gearing</b>	<b>28,575,481</b>	<b>54,421,942</b>

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**32. Related Party Disclosures**

	2024-2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	2,164,300	1,278,000
<b>Transaction with the NGCDF Board</b>		
Transfers from the NGCDF Board during the year	202,364,462	197,679,334
<b>Total</b>	<b>204,364,462</b>	<b>198,957,334</b>

**33. Segment Information**

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

**34. Contingent Assets and Contingent Liabilities**

**Contingent Assets**

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

*(Give details)*

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**Contingent Liabilities**

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

**35. Capital Commitments**

Capital Commitments	2024-2025	Opening Statement 1 <sup>st</sup> July 2025
	Kshs	Kshs
Authorized for	-	-
Authorized and contracted for	-	-
<b>Total</b>	-	-

*(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).*

**36. Events after the Reporting Period**

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

**37. Ultimate And Holding Entity**

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

**38. Currency**

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

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18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures	44,916,316			44,916,316
Transport equipment	17,796,000			17,796,000
Office equipment, furniture, and fittings	9,076,286			9,076,286
ICT Equipment and Other ICT Assets	836,422			836,422
Other Machinery and Equipment	-			-
Intangible assets	-			-
<b>Total</b>	<b>72,625,024</b>			<b>72,625,024</b>

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

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**Annex 2 –PMC Bank Balances as at 30<sup>th</sup> June 202025**

<b>Pmc</b>	<b>Bank</b>	<b>Account Number</b>	<b>Bank Balance Current Fy</b>	<b>Bank Balance Comparative Fy</b>
Nyamira Primary School	Equity Bank	520286e+11	8,060,200	-
Ratandi Deb Primary	Equity Bank	520285388955	35,136	1,863,673
Matierio Pry School	Equity Bank	520285311236	226,948	-
Matierio Deb Pry School	Kcb	1183756930	-	9,027
Kenyambi Pry School	Equity Bank	520229e+12	570,704	-
Geseneno Pry	Equity Bank	520285381270	-	1,873,962
Bundo Dok Pry School	Kcb	1163523224	2,027	1,793,605
Mangongo Primary School	Kcb	1183757670	99,984	2,603,916
Motagara Primary	Kcb	1147935165	18,814	61,409
Ekenyoro Pry School	Family	26000035689	2,069	-
Gesiaga Pry School	Equity Bank	520285387955	573,492	-
Nyakeore Pry School	Family	26000035412	2,547	-
Bosose Pry School	Family	26000035796	7,840	-
Geta Pry School	Family	26000035183	1,647	-
Endabu Pry School	Family	26000035657	148,400	-
Kabatia Pry School	Family	2.6e+11	757	-
Moikabondo Pry	Equity Bank	520262020330	1,095	-
Igenaitambe Pry School	Family	26000035646	70,029	-
Tente Pry School	Family	26000035621	601	-
Ekerama Primary Sch	Family	26000034646	5,794	-
Mobamba Pry School	Family	26000035646	625	-
Nyakemincha	Equity Bank	520283957355	280,897	13,573

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Pmc	Bank	Account Number	Bank Balance Current Fy	Bank Balance Comparative Fy
Sironga Deb	Equity Bank	520285420138	-	500,000
Bomondo C.O.G Pry	Equity Bank	520285494862	3,175	-
Getaari Pri Sch	Family	26000035610	127,589	-
Kianyabongere Pri Sch	Family	26000035626	424	-
Omokonge Pri Sch	Family	26000035126	2,558	-
Kemasare Pri School	Family	26000035480	9,961	2,598,745
Girigiri Pry	Kcb	1313112339	-	4,245
Nyamwetureko D.O.K Primary	Kcb	1313115339	5,897	5,897
Mariba Deb Pry School	Kcb	131322375	-	12
Ikobe Dok Pry	Cooperative	11339349226300	1,270	1,270
Sasati Primary School	Co-Operative	1141348073600	1,383	1,383
Egoro Pry School	Equity	520280193300	-	628
Etono Pry School	Equity	520164375172	-	2,418
Gesiaga Pry School	Equity	520194145496	-	403
Kebirigo Pry School Borehole	Equity	520278910045	-	408
Kemasare Primary	Equity	520102920026	203	358
Kiambere Pry School	Equity	520192990182	947	1,102
Riakimai Pry School	Family	26000026534	83	198
Bobembe Girls Boarding Pry School	Family	1225991374	657	657
Bomorito Pry School	Kcb	1236362599	3,690	8,874
Bomorito Pry School	Family	1163915025	8,874	8,874
Bonyaiguba Pry School	Kcb	1236369599	738	1,849,524
Tonga Omunuri Sda Pry	Kcb	1236379128	603	603
Egesieri Primary School	Kcb	1236406842	720	2,162

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<b>Pmc</b>	<b>Bank</b>	<b>Account Number</b>	<b>Bank Balance Current Fy</b>	<b>Bank Balance Comparative Fy</b>
Embonga Pry School	Kcb	1171623844	1,267	1,267
Gucha Sda Pry	Kcb	1253566712	16,449	16,449
Gekomoni Primary School	Kcb	1183801955	1,357	1,597
Bugo Primary School	Kcb	1253329346	5,860	8,832
Geta Pry School	Kcb	1147191255	199	199
Igenaitambe Pri School	Kcb	1259687198	1,484	1,484
Ikonge Pry School	Kcb	1268111023	3,771	3,771
Ikurucha Primary School	Kcb	1102926043	3,588	3,971
Kabatia Pry School	Kcb	1163137383	823	1,423
Kebirigo Pry School	Kcb	1198579420	1,898	108,415
Kenyanenya Primary School			8,609	8,609
Kenyanenya Sda Pry	Equity Bank	520284630510	5,520	1,875,587
Kuura Pry School	Kcb	1280639776	-	1,406
Nyabisimba Pry School	Kcb	1271185180	-	1,284
Mongoris Pry School	Kcb	1273522281	819	819
Nyainogu Pry School	Kcb	1280896418	406	1,874,329
Nyairicha Pry School	Kcb	1253814465	686	926
Nyaisa Pry School	Kcb	1162794062	895	1,106
Nyamira Pry School	Kcb	1280597526	105	105
Nyamwutureko Primary School	Co-Operative	1139349779900	7,554	8,744
Nyangoso Deb Pry School	Kcb	1259465950	3,313	3,313
Nyangoso Water Spring	Kcb	1259433323	-	210
Omokonge Pry School	Kcb	1253522189	4,357	4,357
Otanyore Primary School	Kcb	1260758451	2,443	2,443

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Pmc	Bank	Account Number	Bank Balance Current Fy	Bank Balance Comparative Fy
Our Lady Of Mercy Rangenyoy	Kcb	1103318179	1,703	2,643
Ramba Pry School	Kcb	1275564542	829	2,236
Rateti Deb Pry School	Kcb	1285502108	1,807	1,807
Getaari Sec School	Kcb	1280474998	7	258
Riakimai Primary	Kcb	1171613962	1	2,007
Enchoro Secondary School	Cooperative	1141348475400	1,357	1,357
Kenyenya Pri School	Equity	1283357488	-	1,875,588
Nyakoria Pry	Equity Bank	520285382936	-	1,883,474
Gianchore Pag Prymary	Equity Bank	520285383357	3,649	3,649
Enchoro Dok Primary	Equity Bank	520164454542	43,767	45,011
Nyachururu Pag Pry	Equity Bank	520284565999	-	195
Moikabondo Pry	Equity Bank	520284578245	-	3,405
Nyaigesa Pry	Equity Bank	520194341025	-	5,876
Marindi Primary	Equity Bank Nyamira	520282036988	-	1,095,277
Otanyore Pry	Equity Bank	520279040744	-	637
Rirumi Pry School	Kcb	1236408020	3,593	6,565
Bosiango Primary School	Kcb	12533330263	1,979	1,979
Omosasa Pry School	Kcb	1171604041	183	281,257
Mobamba Dok Primary	Kcb	12533411217	495	735
Sironga Pry School	Kcb	125334324351	3,397	3,638
Masosa Aic Primary	Kcb	1253774870	41	41
Masosa Water Spring	Kcb	125387481	-	330
Tente Pry School	Kcb	1252117086	23	23
Tonga Deb Pry School	Kcb	1236368967	4,457	4,457

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<b>Pmc</b>	<b>Bank</b>	<b>Account Number</b>	<b>Bank Balance Current Fy</b>	<b>Bank Balance Comparative Fy</b>
Nyakeore Sec School	Kcb	1280392622	48,202	50,923
Endabu Primary School	Kcb	1253561826	-	15
Nyamereu Elck Pri School	Kcb	1162563893	535	2,326
Tinga Dok Pry	Kcb	1163330019	1,737	4,584
Bosose Elck Primary	Kcb	1259703576	817	1,057
Ibucha Pry School	Kcb	1163919233	1,019	2,169
Nyakoria Pry	Equity Bank	520285382936	-	1,540
Nyachogochogo Primary	Equity Bank	520285381454	-	1,857,235
				-
<b>Secondary School Projects</b>				
St Marys Mongoris Sec			1,703	1,703
St Charles Lwanganyansabakwa Sec	Kcb	1253399522	8,542	8,542
St Peters Nyaisa Secondary School	Kcb	1289274649	2,167	2,934
Omosasa Secondary School	Kcb	1269275037	183	2,583
Senator Kebaso Sec Sch	Kcb	1153915154	5,377	2,440,985
Gesore Sec	Equity Bank	520298729428	(0)	256,020
Nyamaiya Sec School	Equity Bank	5.20285e+11	-	4,285
			28,211	1,474,216
St.Tiberius Nyamotentemi	Equity Bank Nyamira	5.20261e+11		
Gekomoni Sec Sch	Equity Bank	520284651662	-	582,700
Makairo Sec.	Equity Bank	520297004688	-	1,303
Enchoro Secondary School	Equity Bank	52029768955	975	975
Kebirigo High Sch	Equity Bank	520285112268	(0)	489,984
Kianginda Secondary School	Equity	520280991311	73	160

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<b>Pmc</b>	<b>Bank</b>	<b>Account Number</b>	<b>Bank Balance Current Fy</b>	<b>Bank Balance Comparative Fy</b>
Bonyunyu Primary School	Equity	520280666321	449	449
Bomorito Sec School	Kcb	1118481372	187	187
Bosiango Sec School	Kcb	1270336183	717	1,103
St Joseph Kemasare Secondary	Kcb	1270334387	1,060	1,448
Geta Secondary Sch	Kcb	1146236395	1,123	1,123
Getaari Sec School	Kcb	1281438165	2,845	2,845
Kianungu Secondary	Kcb	1164217771	7,588	10,181
Kenya Sec School	Equity	1281435775	2,830	8,849
Masosa Secondary School	Kcb	1103245813	83	5,371
Nyaigwa Girls Sec School	Kcb	1183526415	719	3,652
Nyachururu Secondary School	Kcb	1162694939	147	2,279
Nyameru Secondary School	Kcb	1212780566	451	1,802
Marindi Sec School	Cooperative	1139349815500	2,885	3,115
Bondeka Elck Sec	Equity Bank	520261748342	11,171	121,529
St. Charlse Lwanga Nyansabakwa	Equity Bank	520261757401	72,306	-
St Joseph Etono Sec	Kcb	1171399971	-	1,080
St Peters Nyakemincha	Equity Bank	520297016816	78,343	32,972
Nyamira Boys High School	Kcb	1254154444	7,212	-
Ekenyoro Technical School	Kcb	1171397399	24,824	-
<b>Security Projects</b>				
Nyamira South Deputy Commissioners Off	Equity Bank	520285388082	38,759	105,394
Motobo Chief's Camp	Kcb	1254144544	-	1,300
Nyagachi Chief's Camp	Kcb	1261477197	-	3,651
Nyamaiiya Assistant Chief	Equity Bank	520282301645	-	1,400

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<b>Pmc</b>	<b>Bank</b>	<b>Account Number</b>	<b>Bank Balance Current Fy</b>	<b>Bank Balance Comparative Fy</b>
Gianchore Chiefs Camp	Kcb	1288616392	-	2,169
Gesero Chiefs Office	Kcb	1253818754	-	1,715
Charachani Ass Chief Office	Equity Bank	520282354016	-	1,396
Kebirigo Chief Camp	Equity Bank	520282405316	-	479
Keera Chief's Camp	Kcb	1253697779	-	987
Kiambere Chief's Camp	Kcb	1261492641	-	2,005
Nyamira County Commissioner	Equity Bank	520284846885	96,168	268,464
Kiambere Police	Equity Bank	520284748141	-	14,329
Kenyanya Police Post	Family		-	500
Nyaigesa Police	Family		-	2,900
Kenyanya Acc's Office	Equity	5202786613	2,258,381	-
Nyamaiya Police Station	Equity	5202905112	1,697,842	-
Nyamira Police Staion	Kcb	1287026176	38,785	41,380
Bogichora Divisional Office	Equity Bank	520279559499	-	2,441
Cipu Administration Police	Equity Bank	520285405149	360	300,000
<b>Other Projects</b>				
West Mugirango Friendly League	Kcb	1243767448	-	830
			-	828
West Mugirango Friendly League	Kcb	125350005		
Getaari Tea Buying	Kcb	1243768948	-	900
Mokomoni Dispensary	Kcb	1243767413	-	7,000
Ogango Health Centre	Kcb	1243767009	-	1,979
Mongorisi Health Center	Kcb	1243677448	-	4,563
Nyansabakwa Health Center	Kcb	1243794476	-	544

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<b>Pmc</b>	<b>Bank</b>	<b>Account Number</b>	<b>Bank Balance Current Fy</b>	<b>Bank Balance Comparative Fy</b>
			-	500
Riamichieka Tea Buying Center	Kcb	124378910		
			0	1,041
Rianyagwoka Tea Buying Centre	Kcb	124375689		
<b>Climate Mitigation Projects</b>				
Nyangoso Primary	Kcb	1276347440	258,100	-
<b>Kenya Sec</b>			286,778	-
<b>Materiero Primary</b>			286,778	-
Nyamaiya Water Spring			-	891
Bomorito Water Spring	Family	26000026810	-	160
Bonyanchani Water Spring	Equity	26000026778	-	112
Bonyunyu Water Spring	Family	26000026761	-	433
Egesieri Water Spring	Family	26000027406	-	124
Ekerama Water Spring	Family	26000027703	-	38
Geeteri Water Spring	Family	26000027739	-	38
Gesiaga Water Spring	Family	26000027746	-	78
Gesurura Water Spring	Family	26000027139	-	301
Getiongo Water Spring	Family	26000027719	-	27
Kenyambi Water Spring	Family	26000027439	-	38
Kiongongi Water Spring	Family	26000027269	-	2
Mabuti Water Spring	Family	26000028639	-	198
Marara Water Spring	Family	26000027619	-	198
Mobamba Water Spring	Family	2600002739	-	124

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<b>Pmc</b>	<b>Bank</b>	<b>Account Number</b>	<b>Bank Balance Current Fy</b>	<b>Bank Balance Comparative Fy</b>
Nyabinyinyi Water Spring	Family	26000026939	-	64
Nyabiroru Water Spring	Family	26000025739	-	140
Nyakemincha Water Spring	Family	26000021139	-	90
Nyakungumi Water Spring	Family	26000027743	-	187
Nyakunguru Water Spring	Family	26000026807	-	478
Omosasa Water Spring	Family	26000026777	-	5
Rateti Water Spring	Family	26000027595	-	33
Riamokurumi Water Spring	Family	26000026744	-	187
Riamonge Water Spring	Family	26000026738	-	118
Riasorana Water Spring	Family	26000026758	-	16
Riatingoye Water Spring	Family	26000026783	-	124
Riongera Water Spring	Family	26000026741	-	24
Ikobe Water Spring	Family	26000026742	-	969
Getare Water Spring	Family	26000026743	-	330
Geta Water Spring	Family	26000026767	-	330
Nyakeore Water Spring	Family	26000026745	-	330
Matobo Water Spring	Family	26000026746	-	368
Ibucha Water Spring	Family	26000026736	-	330
Bonyamatuta Water Project	Family	26000026748	-	452
Nyaisa Water Spring	Family	26000026749	-	330
<b>Grant Total</b>			<b>15,693,492</b>	<b>30,520,592</b>

**Annex 3: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><b>Substandard Construction of Steel Gate</b></p> <p>The statement of receipts and payments as disclosed under note 7 to the financial statements reflects Kshs.97,501,697 on transfers to other Government units. Included this in the amount is Kshs.40,322,969 in respect of transfers to secondary schools. Review of documents revealed that Kshs.800,000 was disbursed to Kebirigo Boys High School for construction of a steel</p>	<p><b>The bill of Quantities provided indicated that the ceiling be installed only at the hall main stage. Extract of the BOQ and certified completion certificates</b></p>	<p>NOT RESOLVED</p>	<p>DECEMBER 2025</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>gate. However, physical inspection carried out in the month of November, 2024 revealed poor workmanship, the gate was broken down and not labelled. In addition, the contractor was not on site and management did not provide the procurement documents for audit scrutiny, nor the interim and completion certificates for the project.</p> <p>In the circumstances, the value for money on the project could not be confirmed.</p>			
	<p><b>1.1 Unremitted NITA Payments</b></p>	<p>The books are being kept by the PMC at the moment and they have</p>	<p>RESOLVED</p>	<p>DECEMBER 2025</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The statement of receipts and payments as disclosed under not 4 to the financial statements reflects compensation of employees amounting to Kshs.3,190,888. Included is an expenditure of Kshs.3,071,288 and Kshs.119,600 in respect staff salaries, and employer contributions to National Social Security Schemes respectively.</p> <p>However, during the year the Fund did not remit employees deductions to the National Industrial Training Authority (NITA), against the industrial training Act section 5 (Cap 237) which requires the employers to pay NITA</p>	<p>not been doing the bank reconciliation, however we will bring this to the attention of the PMC and if need be, the organization will take up the role and prepare the bank reconciliation.</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>annually at a monthly rate of Kshs.50 per employee. The entity ought to have paid Kshs.5,100 to NITA, leading to understatement of employee cost by Kshs. 5,100.</p> <p>In the circumstances, the accuracy and completeness of compensation to employees amounting to Kshs 3,190,888 could not be confirmed.</p> <p>The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies</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)
	Development Fund - West Mugirango 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			
	<b>Failure to Observe Ethnicity Diversity in Staff Composition</b>		NOT RESOLVED	DECEMBER 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>A review of the staff recruitment documents provided for audit revealed that eighty 80% of the ten staff employed by the entity were from the dominant community in the area. This is contrary to the provisions of Section 7(1) and (2) the National Cohesion and Integration Act, 2008 which provides that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public establishment shall have more than one-third of its staff from the same ethnic community.</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)
	In the circumstances, Management is in breach of the law.			
	<p><b>Weaknesses in Internal controls</b></p> <p>The constituency had an internal audit function for reviewing the governance mechanisms of its operations for transparency and accountability with regard to the finances and assets of the entity as required by Regulations 160 and 162 of the Public Finance Management Regulations (National Government), 2015. However, internal audit reports on the state of risk management, control</p>		NOT RESOLVED	DECEMBER 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>and governance, internal audit workplan, audit committee minutes for the year were not presented for audit review.</p> <p>In the circumstances, the existence of an effective internal control and governance could not be confirmed.</p>			



.....

Diana S Lenaibalaitia  
Fund Account Manager.

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