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Enhancing Accountability

THE NATIONAL ASSEMBLY
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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - GATANGA CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE, 2025

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

GATANGA CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

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

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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 Gatanga Constituency.

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;

j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;

k) Create a harmonious relationship between citizens and the national government and its officers in local development;

l) Provide a platform for citizens' participation in service delivery;

m) Build local accountability and transparency in the use of resources; and

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Nathan Rugut
2.	National Sub-County Accountant	Benard Hehu
3.	Chairman NGCDFC	Dominic Nzau
4.	Member NGCDFC	Lucy Njiru
5.	Member NG CDFC	Simon Kagiri

(c) Fiduciary Oversight Arrangements

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

(d) NGCDF Gatanga Constituency Headquarters

P.O. Box 63-0100, Thika
Mabanda Sub-County Offices
Mabanda, KENYA

(e) NGCDF Gatanga Constituency Contacts

Telephone: (254) 714 884 675
E-mail: cdfgatanga@ngcdf.go.ke
Website: www.gatangacdf.com

(f) NGCDF Gatanga Constituency Bankers

1. Bank A. (Operations Account).
Equity Bank,
Thika Branch
A/C 0090279844251
Thika

2. Bank B. (Deposit account).
The Equity Bank,
Thika Branch
A/C 0090285498640
Thika

1. Bank C. (PMC Accounts)
Cooperative Bank
Thika Branch
P.O. Box 1815-00100

3. Independent Auditor

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

4. Principal Legal Adviser

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

3. NGCDF Committee

Name	Details
DOMINIC NZAU KINYANZWII -NG-CDFC CHAIR 	**Date of Birth:**1966 **Academic Qualification:** Kenya Certificate of Secondary Education (KCSE) – Form Four **Professional Qualification:** Partial Training in Accounts **Work Experience:** Served as an Accounts Clerk with practical exposure to bookkeeping and clerical accounting tasks. He is also a KCSE certificate holder with over 35 years of experience working with diverse community service and support organizations. Through these engagements, he has contributed significantly to grassroots development initiatives, demonstrating a strong commitment to social welfare, capacity building, and inclusive growth. His hands-on involvement in various projects reflects his dedication to service, leadership, and the ability to work collaboratively for positive community impact. **Current Role:** Joined the Gatanga NG-CDF Committee in 2024 as a Male Adult Representative and currently serves as the NG-CDFC Chairman.
PHILIP KARANJA WANGUI-MALE ADULT REPRESENTATIVE 	**Date of Birth:** 23rd July, 1989 **Academic Qualification:** Kenya Certificate of Secondary Education (KCSE) -- Form Four **Work Experience:** Actively engaged in community development initiatives, with experience in mobilizing local groups, participating in welfare programs, and supporting activities that promote education, youth empowerment, and social inclusion. She is passionate about community service and is dedicated to fostering positive change at the grassroots level.

	Current Role: Joined the Gatanga NG-CDF Committee in 2022 as the Male Adult Representative.
SIMON NJUGUNA KAGIRI-MALE YOUTH REPRESENTATIVE 	**Date of Birth:** 4th September, 1992 **ID No.:** 29876666 **Academic & Professional Qualifications:** Diploma in Animal Health and Production. **Work Experience:** Skilled in livestock management, animal health, and production practices, with hands-on experience in animal disease control, farm operations, and extension services. He has been actively involved in promoting modern farming techniques, improving livestock productivity, and supporting farmers through advisory and community outreach programs. His expertise contributes to sustainable agricultural development and enhanced food security within the community. **Current Role:** Joined the Gatanga NG-CDF Committee in 2022 as the Male Youth Representative.
LUCY MUTHONI NJIRU-FEMALE ADULT REPRESENTATIVE 	**Date of Birth:** 1973 **Academic Qualification:** College Training in Early Childhood Development (ECD) **Work Experience:** An experienced professional in early childhood education with extensive knowledge in child development, classroom management, and learner-centered teaching methodologies. She has dedicated her career to nurturing young learners, fostering their cognitive, emotional, and social growth. With a strong background in community-based education initiatives, she actively contributes to promoting access to quality early childhood education and empowering parents and caregivers to support holistic child development. **Current Role:** Joined the Gatanga NG-CDF Committee in 2022 as the Female adult Representative.

CONSOLATA WANGECI GITU-FEMALE YOUTH REPRESENTATIVE 	**Date of Birth: 22nd January, 1997** **Academic Qualification:** Kenya Certificate of Secondary Education (KCSE) – Form Four **Work Experience:** Actively involved in women community initiatives, with experience in supporting programs that promote gender equality, skill-building, leadership development, and economic empowerment for women. She has demonstrated strong commitment to advancing inclusive opportunities and driving positive change within the constituency. **Current Role:** Joined the Gatanga NG-CDF Committee in 2022 as the Female Youth Representative.
ROSE MUTHONI KAMAU-FEMALE ADULT 	**ID No.:** 27016646 **Date of Birth:** 23rd November, 1984 Academic & Professional Quaiification: Diploma in Information Technology **Work Experience:** Skilled in IT systems, software applications, and user support, with hands-on experience in ICT operations and administration. Beyond her professional expertise, she is a passionate advocate for women's empowerment, driving inclusion initiatives, skills training, and leadership development programs that inspire positive change within the community. **Current Role:** Joined the Gatanga NG-CDF Committee in 2022 as the Female adult Representative.
JOSEPH MUIRURI NDURURI-CO-OPTED MEMBER 	**Date of Birth:** 1st February, 1969 **Academic Qualification:** A-Level Certificate Professional Qualification: Graphic Design & Printing. **Work Experience:** Over 20 years of progressive experience in graphic design, printing, and related creative services. Skilled in visual communication, design production, and print management, with a

	proven ability to deliver high-quality creative solutions to meet diverse client and organizational needs.
DAVID KINYANJUI-PWD REPRESENTATIVE 	**Date of Birth:** 1962 **Academic Qualification:** Kenya Certificate of Secondary Education (KCSE) – Form Four **Work Experience:** 25 years of experience in mentorship and empowerment of the Gatanga PWD Group. He is a dedicated PWD representative and advocate, championing disability rights through community sensitization, awareness creation, and empowerment programs. By combining extensive grassroots experience with strategic advocacy, he effectively bridges community needs with systemic change, fostering a more inclusive and barrier-free society. **Current Role:** Joined the Gatanga NG-CDF Committee in 2024 as the PWD representative.
DAMARIS KIMWONDO-DCC 	**Date of Birth:** 24th April, 1977 **Academic Qualification:** Undergraduate Degree in Public Administration. **Professional Qualifications:** Strategic Leadership Development Programme (SLDP), Senior Management Course (SMC), Diploma in Public Administration, and Certificate in Accredited Mediation **Work Experience:** A seasoned public administrator with extensive experience in governance, leadership, conflict resolution, and public service management. She has played a key role in coordinating government functions, implementing national policies, and promoting community development initiatives. Her background in leadership and mediation underscores her ability to foster collaboration, resolve disputes, and drive effective service delivery.
NATHAN RUGUT-FUND ACCOUNT MANAGER	**Date of Birth:** 31st August, 1994 **Academic Qualification:** Master's Degree in Strategic Management –Mt. Kenya University. with Certified Public Accountant (CPA IV)

	**Work Experience:** Over 7 years of progressive experience in project management and finance within both public and private sectors. Skilled in planning, budgeting, execution, and monitoring of projects, with a strong track record of ensuring efficient resource allocation, financial accountability, and compliance with regulatory standards. Currently serving as Fund Account Manager at the NG-CDF Board, posted in Gatanga Constituency, where I provide leadership in financial management and project implementation.

4. NG-CDFC Chairman's Report



Dominic Nzau
NG-CDFC Chairman

Gatanga NG-CDF Committee is committed to administering projects in compliance with legal frameworks, regulations, and guidelines set by the NG-CDF Board.

During the 2024/2025 financial year, the committee prioritized projects through public engagement. The office religiously adheres to its core values and we are ensuring prudent project management aimed at fostering community ownership and sustainability.

Projects were identified and executed with a strong emphasis on public participation, aligning with the constituency's vision and mission.

This approach not only enhanced transparency but also ensured that initiatives met the needs of the community. Key focus areas included:

- **Educational and Security Infrastructure:** Initiatives such as the "Model Schools" program and the "Stars Scholarship Programme" were launched to improve learning environments and support students. Construction of chiefs and assistant chiefs' office ensures efficient service delivery by the security personnel.

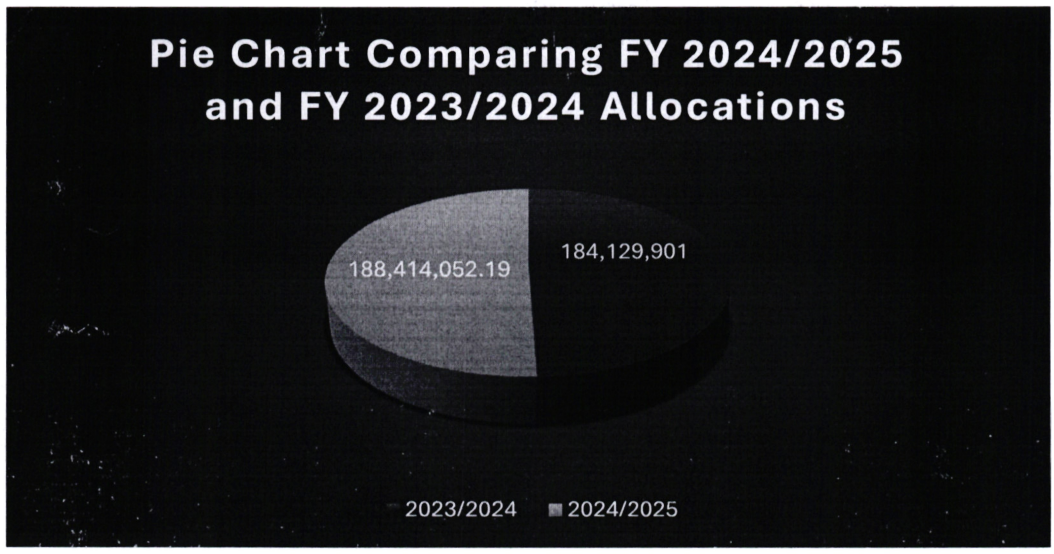
- **Efficient Fund Utilization:** The committee maintained a disciplined approach to financial management, ensuring value for money and accountability.
The committee's financial performance for the year reflects its commitment to prudent management

The NG-CDF Board disbursed Kshs. 144,000,000 (76%) of the allocated funds for the 2024/2025 financial year. Despite the partial disbursement, the committee utilized 62% of its annual budget (Kshs. 208,796,793), demonstrating effective resource management.

Timely disbursement of funds would have enabled the committee to achieve 100% utilization, further accelerating project completion. The committee advocates for timely disbursements to optimize project implementation and shall continue to expand partnerships with stakeholders to enhance service delivery.

The Gatanga NG-CDF Committee remains dedicated to improving service delivery and stakeholder satisfaction. By strengthening financial systems and upholding transparency, the committee aims to maximize the impact of its projects in alignment with the constituency's development goals.

The Gatanga NG-CDF Committee appreciates the support of the NG-CDF Board, community members, and other stakeholders. With a focus on accountability and stewardship, the committee is poised to drive transformative development in the constituency.



There was a increase in financial year 2024/2025 allocation by Kshs. 4,284.151.19 compared to the financial year 2023/2024 allocation

Key Achievements for Gatanga NG-CDF

i) Refurbishment of schools

In line with the constituency's strategic plan and through collaborative engagement with all stakeholders, we have successfully transformed primary education by fully refurbishing schools in each ward, giving it a modern facelift and a hallmark of excellence. During the 2024/2025 financial year we rehabilitated primary schools, setting a new standard for quality learning environments. This initiative not only enhances learning and teaching environment. We remain committed to expanding this program to uplift all schools within the constituency and foster a brighter future for our children.



Refurbishment of Nyaga Primary School

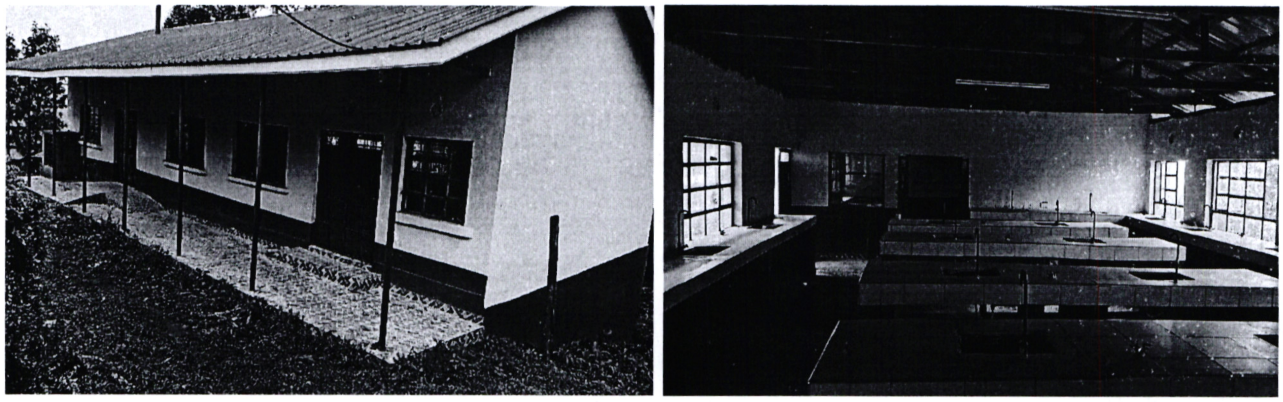


Tiling and repainting of Swani Primary school

ii) Science Laboratories Projects in Secondary Schools

The construction of science laboratories has created a conducive environment for practical lessons, enabling students to engage in hands-on experiments and apply scientific concepts in

real world contexts. These well-equipped facilities enhance learning by fostering cognitive understanding, technical skills, and a deeper appreciation for science, ultimately supporting students' academic growth and inspiring future innovators. This initiative underscores our commitment to quality education and equipping learners with the tools they need to excel in STEM fields.



Construction to completion of a laboratory at Ndakaini Secondary School

iii) Scholarship Program and NG-CDF Bursary Support

To promote academic excellence and equity, our constituency annually sponsors bright but needy students from each of the locations, selected through a rigorous vetting process by the Constituency Education Committee. The NG-CDF bursary program has played a pivotal role in retaining learners from low-income families, significantly reducing school dropouts and fostering inclusive access to quality education.

iii) Security Projects

To strengthen community safety and administrative efficiency, our constituency has invested in the **construction and refurbishment of chiefs' and assistant chiefs' offices**, providing a **conducive working environment** for security personnel. These upgraded facilities have enabled **faster response times** to emergencies, improved coordination with local law enforcement, and enhanced service delivery to residents. We ensure they can perform their duties effectively, fostering **security, order, and public trust** across the constituency.



Construction to Completion of Thuita Assistant Chief's Office



Construction to Completion of Nanga Police Post

Emerging Issues and Challenges

- Overreliance on NG-CDF funds by the community and inadequate knowledge on projects fundable by the county government and the youth's participation in development initiatives was minimal in projects that do not award cash benefits to them.

- Restrictive nature of projects fundable under the NG-CDF functions and wished that the Act should be reviewed to enable funding of projects falling under sectors like the roads, health and agricultural sectors as before, since NG-CDF is the most immediate public fund under the mandate of the public in terms of projects identification

- The NG-CDF has emerged as the lifeline for rural development in our constituency, funding critical projects in education, infrastructure, and security that would otherwise

remain neglected. However, the current limited allocation severely constrains our ability to meet pressing community needs in a timely manner, leaving many transformative initiatives delayed and local aspirations unfulfilled despite demonstrated success in project implementation and accountability.

- Delayed disbursement of project funds leads to proposed projects not being implemented within the financial year, hence delays which in turn lead to rise in project costs and other unforeseen occurrences

Way Forward

- The NG-CDF Board should disburse funds within the respective financial year in order to enable implementation of proposed development initiatives in time
- Given the demonstrated success of NG-CDF initiatives in education, security, and infrastructure development, we urgently appeal for an increased budgetary allocation to scale these programs and launch new high-impact project
- The Members of County Assembly should take note of the proposed projects falling in their jurisdiction and champion for their funding.
- The county government should also hold public forums in order to educate the public on the mandates of the county government and the youths are encouraged to take lead in development initiatives and front for also projects that benefit them too

Dominic Nzau
Chairman NGCDF Committee

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

Introduction

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

The key development objectives of the *NGCDF Gatanga Constituency 2022-2027* plan are to:

1. **Expand access to education** by providing bursaries and scholarships to needy students and supporting the construction, renovation, and equipping of school infrastructure.
2. **Promote security and public service delivery** through the construction and equipping of police posts, chiefs' offices, and other administrative facilities.
3. **Support community empowerment and social development** through youth, women, and vulnerable group initiatives, including sports, cultural programs, and talent development.
4. **Facilitate timely response to emergencies** by allocating resources for urgent and unforeseen constituency needs, including natural disasters and community emergencies.
5. **Promote transparency, accountability, and inclusivity** in project identification, prioritization, and implementation through public participation forums and stakeholder consultations.

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	*To have all children of school going age attending school*	*Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions*	*number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels*	*In FY 2024/25 - the Constituency recorded notable progress in its development objectives. Several new classrooms were constructed across different schools, and ongoing projects such as laboratories were successfully completed to enhance learning facilities.*

				Bursary support was extended to students at all levels of education, with beneficiaries captured in the attached schedules
Security	Providing ultimate security and safety for communities living in Othaya constituency	Increased safety	Number of sub - county security and administrative infrastructures.	In FY 24/25 we completed Nanga police post
Emergency	To ensure continuity of education	Maintaining a stable and supportive educational environment during and after emergencies	Student Attendance Rates, Repaired/Rebuilt Facilities, Time to Reopen Schools	In F/Y 24/25 We funded emergency projects occasioned with flooding.

6. Governance Statement

Appointment, Tenure, and Removal of Members

In accordance with Section 43 of the NG-CDF Act, 2015, the Members of the Constituency Committee (NG-CDFC) are appointed through a transparent and competitive process. Interested persons apply through a Selection Panel, which vets the applicants based on merit, integrity, and competence. The names of the successful nominees are then forwarded to the NG-CDF Board for approval and subsequent gazettement.

Each NG-CDFC Member serves a term of three (3) years, in compliance with ethical standards.

Roles and Functions of the NG-CDFC

The NG-CDFC plays a central role in the planning, implementation, and oversight of NG-CDF activities within Gatanga Constituency. Its functions include:

- Identifying and prioritizing projects in line with constituency needs and the NG-CDF Act.
- Ensuring effective and timely implementation of approved projects.
- Supervising the bursary allocation process to ensure fairness and inclusivity.
- Monitoring and evaluating the progress of ongoing projects.
- Promoting accountability and transparency in the use of public resources.
- Advising the Fund Account Manager on constituency development matters.

Gazettement, Induction, and Training

Section 43(8) states that the tenure of office of 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 in the Act or as may be approved by the Board. The current Members of the Gatanga NG-CDFC were officially gazetted by the NG-CDF Board on 21st May,2025. Following their appointment, all Members underwent induction and training facilitated by the NG-CDF Board. The training covered areas such as project management, public finance management, ethical conduct, conflict of interest, and community engagement.

Meetings of the NG-CDFC

During the Financial Year 2024/2025, the Committee convened twelve (24) meetings to deliberate on constituency development matters. These meetings focused on project approvals, monitoring progress, bursary allocations, and addressing emerging issues.

Remuneration Rates

Members of the NGCDF Committee receive compensation in accordance with the directives established by both the NGCDF board and the Salaries and Remuneration Commission (SRC).

Presently, committee members are eligible to receiving a sitting allowance of Kshs. 5,000 per session while the chairperson is entitled to Kshs. 7,000 per session

Disclose the Policy on Conflict of Interest

Gatanga NG-CDF members disclose any conflict of interest in any activity being carried out. The disclosure process is intended to help the work force be transparent and accountable for (explain or justify) their actions and decisions.

The office has carried out awareness of the circumstances in which conflicts can arise and built capacities on how to prevent conflict of interest through training on effective procedures to resolve conflict-of-interest situations

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.

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.

7. Management Discussion and Analysis

Operational and Financial Performance (Past Five Years)

Over the past five financial years, Gatanga Constituency NG-CDF has steadily implemented its mandate in bursary disbursement, project construction, and emergency interventions. The Fund has consistently allocated resources in line with the NG-CDF Act, with education support and infrastructure development taking priority.

Table 1: Summary of Financial Performance (FY 2019/20 – 2023/24)

Financial Year	Total Allocation (Ksh)	Disbursement (Ksh)	Percentage Utilization
2019/20	137,367,724.14	137,367,724.14	100%
2020/21	137,088,879.31	137,088,879.31	100%
2021/22	137,088,879	137,088,879	100%
2022/23	151,960,174	151,960,174	100%
2023/24	184,129,901	119,333,108	64.8%
2024/25	253,210,845.19	208,796,793	82.1%

Key Projects Implemented / Ongoing

- Education: Construction and renovation of classrooms, laboratories, and libraries; bursary disbursement to needy students at all levels.
- Security & Administration: Construction of police posts and chiefs' offices to improve security and service delivery.
- Emergency Projects: Timely interventions for unforeseen needs, including natural disasters and urgent community priorities.
-

Compliance with Statutory Requirements

The Fund has complied with the Public Finance Management Act, 2012, the NG-CDF Act, 2015, and guidelines issued by the NG-CDF Board. Statutory obligations including tax remittances and audit requirements have been observed. No material arrears were recorded during the period under review.

Major Risks and Mitigation

- Delayed disbursements – mitigated through prioritization of critical projects.
- Inflationary pressures on construction costs – addressed by revising budgets and strict contract management.
- Compliance risks – minimized through regular staff training and adherence to procurement and ethics laws.
- Community disputes in project prioritization – mitigated through structured public participation forums.

Table 2: Summary of Key Risks and Mitigation Measures

Risk	Mitigation Strategy
Delayed disbursements	Project prioritization, phased implementation
Rising construction costs	Budget adjustments, close contract oversight
Compliance gaps	Regular training, audits, monitoring
Community disputes	Public participation, stakeholder dialogue

Review of the Economy

The national economy continues to face inflationary pressures, fluctuating exchange rates, and high unemployment. These factors have increased construction costs and demand for bursary support. Despite these challenges, NG-CDF remains a critical enabler of social and economic development at the constituency level.

Review of the Sector

Within the education sector, Gatanga NG-CDF has supported learning through bursaries and infrastructure. In security and administration, the Fund has enhanced service delivery by investing in government facilities. Community empowerment projects have strengthened social cohesion, while emergency interventions have built resilience in times of crisis.

Future Developments

The Constituency intends to:

- Scale up investment in education through bursary digitization and improved infrastructure.
- Expand security projects to underserved wards.
- Strengthen stakeholder participation in project identification and monitoring.
- Institutionalize risk management and succession planning within NG-CDFC operations.

Conclusion

The NG-CDF Gatanga Constituency continues to uphold accountability, inclusivity, and transparency in fulfilling its mandate. Despite economic and operational challenges, the Fund has delivered tangible results that have improved livelihoods and strengthened service delivery in the constituency.

GATANGA N.G. - C.D.F.
FUND ACCOUNT MANAGER
2025
cdfgatanga@cdf.go.ke
P.O. Box 63-01000, THIKA

Nathan Rugut
Fund Account Manager

Impact Area	Approach
	• Encourage, through regular communication to Gatanga NG-CDFC, staff, and other stakeholder's changes in individual behavior to reduce usage
Conservation of Energy and Resources	• Maximize use of available technologies to remove the need to use paper • Encourage our clients to engage with us using electronic means where possible • Maximize on rain water harvesting • Make energy efficiency a key factor in the selection of any new energy devise being purchased • Invest in available energy saving technologies and devices within our existing premises
Environmental Protection and Conservation	• Promote rain water harvesting done by installation of water tanks by allocating funds to schools annually • Encourage tree planting in the constituency to improve the forest cover by allocating funds to schools annually • Promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires
Pollution Control and Waste Management	• Ensure that all paper waste is recycled • Ensure segregation of waste • Ensure proper human waste disposal

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. Gatanga constituency invests in capacity-building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross-cutting issues. The committee has a safety policy in compliance with the Occupational Safety and Health Act of 2007 (OSHA) and has ensured the work environment is conducive to everybody's

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

[-Marketplace practices-

Gatanga Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

4. Community Engagements-

Gatanga 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

Gatanga 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 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.

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



Nathan Rugut
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 Gatanga Constituency shall prepare financial statements in respect of Gatanga Constituency. 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-Gatanga Constituency is responsible for the preparation and presentation of Gatanga Constituency financial statements, which give a true and fair view of the state of affairs of Gatanga Constituency 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 Gatanga Constituency; 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 Gatanga Constituency; Selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Gatanga Constituency accepts responsibility for Gatanga Constituency 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 Gatanga Constituency's transactions during the financial year ended June 30, 2025, and of Gatanga Constituency financial position as at that date. The Accounting Officer charge of the NGCDF- Gatanga Constituency further confirms the completeness of the accounting records maintained for the *constituency,* which have been relied upon in the preparation of Gatanga

Constituency's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Gatanga Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that Gatanga Constituency'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- Gatanga Constituency financial statements were approved and signed by the Accounting Officer on 24/10/2025.

Dominique	
Name: Dominic Nzau	**Name: Nathan Rugut**
Chairman – NGCDF Committee	**Fund Account Manager**

GATANGA N.G. - C.D.F. FUND ACCOUNT MANAGER 2025 P.O. Box 63-01000, THIKA

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REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL
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NAIROBI

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

PREAMBLE

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

A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;

B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Gatanga Constituency set out on pages 1 to 63,

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 financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Gatanga Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis and comply with the National Government – Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Project Management Committee Accounts Balances

The statement of financial position and as disclosed in Note 19 to the financial statements reflects an amount of Kshs.108,641,979 in respect of cash and cash equivalents. Included in this balance is an amount Kshs.61,092,608 in respect of Project Management Committee account balances disclosed at Annex 2 to the financial statements. However, the Fund Management did not provide for audit review, the Project Management Committee (PMC) cashbooks, bank statements, and bank reconciliation statements.

In the circumstances, the accuracy and completeness of cash and cash equivalents could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Gatanga 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 Controls and Performance

The statement of comparison of budget and actual amounts for the year under review reflects final revenue budget and actual on comparable basis of Kshs.403,079,784 and Kshs.358,665,733 respectively, resulting to an under-funding of Kshs.44,414,052 or 11% of the budget. Similarly, the Fund spent an amount of Kshs.257,434,151 against actual receipts of Kshs.358,665,733 resulting to an under-utilization of Kshs.101,231,582 or 28% of the receipts.

In the circumstances, the under-funding and under-utilization 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 matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements and Lawfulness and Effectiveness in Use of Public Resources. Review of the status during audit of the Fund on 30 June, 2025 revealed that the following matters remained unresolved.

No	Audit Issue
1	Unsupported Project Management Committee Accounts Balances
2	Doubtful ownership and non- valuation assets
3	Delayed implementation of planned projects
4	Renovation of 13 classrooms and an administration block in Kamunyaka Kiumu Primary School

Other Information

The Management is responsible for the Other Information set out on page iii to xxix which comprise Project Information and Overall Performance, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the 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 and 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 thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Preparation of Quarterly Reports

The Fund did not prepare a report for each quarter of the financial year 2024-2025 in respect of the Fund containing information on the financial and nonfinancial performance of Fund. This was contrary to Section 83(1) of the Public Finance Management Act, 2012 which provides that, an accounting officer for a national government entity shall prepare a report for each quarter of the financial year in respect of the entity that contains information on the financial and non-financial performance of the entity; and in a form that complies with the standards prescribed and published by the Accounting Standards Board from time to time.

In the circumstances, Management was in breach of the law.

2. Unconfirmed Ownership of Assets

Annex I to the financial statements reflects an amount of Kshs.6,500,000 and Kshs.3,843,846 in respect of land and transport equipment respectively. The information provided further revealed that the Fund has two parcels of land where their offices are situated. However, ownership documents for the parcels of land were not availed for audit review.

In addition, the Fund is in possession of a vehicle whose log book was not provided. This was contrary to Regulation 139(1) of the Public Finance Management (National Government) Regulations, 2015 provides that the Accounting Officer of a National Government entity shall take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse and movement and conditions of assets can be tracked.

In the circumstances, the ownership of land and motor vehicle could not be confirmed.

3. Unconfirmed Disposal and Transfer of Assets

Annex I to the financial statements reflects a balance of Kshs.3,843,846 and Kshs.1,802,176 in respect of transport equipment and office equipment, furniture and fittings respectively all totalling Kshs.5,646,022. Review of the assets register revealed 12 items of assets described as non-functional and not in use but still under maintenance.

The assets have values totalling Kshs.1,126,000 and had been removed from the assets register as at 30 June, 2025 without explanations or any plans for disposal.

In addition, during the year the Fund transferred a bus to Gatunyu Secondary School. The bus still remained in the Fund's assets register and no documents were provided to confirm the process of the transfer. This was contrary to Regulation 139(1) of the Public Finance Management (National Government) Regulations, 2015 provides that the Accounting Officer of a National Government entity shall take full responsibility and ensure that proper control systems exist for assets and that preventative mechanisms are in place to eliminate theft, security threats, losses, wastage and misuse and movement and conditions of assets can be tracked.

In the circumstances, Management was in breach of the law.

4. Lack of a Bursary Management Policy

Note 14 to the financial statements reflects an amount of Kshs.80,119,841 in respect of other grants and transfers actual expenditure. Included in this expenditure is an amount of Kshs.47,915,000, Kshs.27,292,000 and Kshs.504,000 in respect of bursaries for secondary schools, tertiary schools and special schools respectively. Review of bursary administration revealed that the Constituency Committee had not developed a policy or guidelines for the issuance and management of bursary funds as required by board circular NG-CDFB/CEO/BOARD CIRCULARS VOL II (021).

In the circumstances, it was not possible to establish the basis or criteria used to evaluate, allocate and disburse bursary applications.

5. Projects Inspection Report

Note 13 and Note 14 to the financial statements reflects an amount of Kshs.146,760,308, Kshs.11,767,195 and Kshs.4,408,841 in respect of primary schools, secondary schools and security projects' actual expenditure respectively all totalling Kshs.162,936,344. Included in this amount is Kshs.10,034,670.20 incurred in various projects during the year under review. The projects inspection carried out in the month of May 2025 on four (4) projects revealed that three (3) of them were in use and one (1) was yet to be utilized. In addition, the following anomalies were noted;

No.	Beneficiary	Project Details	Cost (Kshs)	Observation
1.	Thuita Assistant Chief's Office	Construction to completion of 3 roomed administration block	1,467,185	Physical verification revealed that the project was complete but had not been put into use. At the time of verification, it was observed that the interior electrical works were not completed, Cracks had developed in the verandah and the gutters had water leakages.

2.	Kamunyaka Kiumu Primary School	Renovation of 13 Classrooms and ADM Block	4,200,199	Physical verification revealed that three (3) classrooms and one (1) hall had leaking roofs, the installed gutters were sagging and no downpipes had been installed despite being accounted for in the Bill of Quantities
3.	Ndakaini Secondary School	Construction of a 4 Doors Pit Latrine Block	492,865	Physical verification revealed that the toilets had paint chipping, floor was also chipping and cracked.
4.	Elimambo Primary School	Refurbishment of 12Classrooms, Administration Block, 2No.Blocks pit latrines, Murram Laying and gate at Eli mambo primary school	3,874,420	Physical verification revealed that some sections had missing gutters, the gutter ends had no caps and were left open. In addition, paint was peeling off on the buildings.
	Total		**10,034,670**	

In addition, review of project files indicated that the construction of Nanga Police Post project which was initiated in 2021/2022 financial year has remained incomplete for a period of four (4) years despite the Fund transferring an additional allocation of Kshs.1,800,000 during the year under review. This was contrary to Regulation 11(1)(j) of the National Government Constituencies Development Fund Regulations, 2016 which provides that the functions of the committee shall be to ensure that all projects receive adequate funding and are completed within three years.

In the circumstances, the Public may not achieve value for money on the expenditure spent on the projects due to poor implementation of projects.

6. Projects Implementation Status

Note 13 and Note 14 reflects an amount of Kshs.158,527,503 and Kshs.80,119,841 in respect of other Government units and other grants and transfers actual expenditure all totalling to Kshs.238,647,344 which further include an amount of Kshs.101,189,210 earmarked for the Constituency's eighty-two (82) approved projects. However, only seventy-nine (79) projects worth Kshs.96,749,210 were completed leaving three (3) projects worth Kshs.4,440,000 which had not started.

In the circumstances, the Public did not get the expected benefits from projects equivalent to Kshs.4,440,000 from the budgeted projects that had not been started during the year under review.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to sustainability of service and using the applicable 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

14 November, 2025

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

	Note	*2024-2025*
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	188,414,052
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		**188,414,052**
Expenses		
Employee costs	10	3,458,448
Committee expenses	11	8,517,750
Use of Goods and Services	12	6,413,109
Other Government Units Actual expenditure	13	158,527,503
Other Grants and Transfers Actual expenditure	14	80,119,841
Depreciation and amortization expense	15	119,250
Digital Hubs Actual expenditure	16	-
Total expenses		**257,155,901**
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		**(68,741,849)**

The Constituency financial statements were approved by the NGCDFC on 24/10/2025 and signed by:

Chairman NG-CDF Committee	National Sub-County Accountant	Fund Account Manager
Name: Dominic Nzau	Name: Benard Hehu	Name: Nathan Rugut
	ICPAK M/No: 14229	

SUB-COUNTY ACCOUNTANT
GATANGA
P. O. Box 6287 - 01000.
THIKA

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

	Note	*2024-2025*	*Opening Statement 1st July 2024*
		Kshs	**Kshs**
Assets			
Current Assets			
Cash And Cash Equivalents	19	108,641,979	149,868,940
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	44,414,052	64,796,793
Prepayments	22	64,231	59,464
Total Current Assets		**153,120,263**	**214,725,196**
Non-Current Assets			
Property, Plant and Equipment	23	278,250	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		**278,250**	**-**
Total Assets (A)		**153,398,513**	**214,725,196**
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	7,438,898	449,041
Lease Liabilities	28	-	-
Gratuity provision	29	1,334,443	909,136
Total Current Liabilities		**8,773,341**	**1,358,177**
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		**8,773,341**	**1,358,177**
Net Assets (A-B)		**144,625,171**	**213,367,019**
Represented by:			
Revaluation Reserve		-	-
Accumulated Surplus		144,625,170	213,367,019
Total Net Assets		**144,625,170**	**213,367,019**

The Constituency financial statements set out on pages 1 to 5 approved by NG CDFC on 24/10/2025 and signed by:

Chairman NG-CDF Committee	National Sub-County Accountant	Fund Account Manager
Name: Dominic Nzau	Name: Benard Hehu	Name: Nathan Rugut
	ICPAK M/No: 14229	

GATANGA N.G. - C.D.F. FUND ACCOUNT MANAGER 2025 cdfgatangu@cdf.go.ke P.O. Box 63-01000, THIKA

SUB-COUNTY ACCOUNTANT
GATANGA
P. O. Box 6287 - 01000.
THIKA

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

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
As at 30th June 2024 (cash basis)		78,592,705	78,592,705
Adjustments: (to recognize assets and liabilities			
Add Assets		136,132,491	136,132,491
Less Liabilities		1,358,177	1,358,177
As at July 1, 2024		**213,367,019**	**213,367,019**
Surplus/(Deficit) For the Period		(68,741,849)	(68,741,849)
Revaluation Gain/Loss		-	-
As at 30th June (current year)		**144,625,170**	**144,625,170**

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

	Notes	*Period as at June 2025*
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		208,796,793
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
Total Receipts		**208,796,793**
Payments		
Employee costs		3,033,141
Committee expenses		8,517,750
Use of Goods and Services		6,417,876
Other Government Units Certified Works		151,649,747
Other Grants and Transfers		80,007,739
Digital Hubs Expenses		
Total Payments		**249,626,254**
Net Cash Flows from/ (used in) Operating Activities	30	**(40,829,461)**
Cash flows From Investing Activities		
Purchase of PPE		(397,500)
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		**(397,500)**
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		**-**
Net increase/(decrease) in cash & Equivalents		(41,226,961)
Cash and cash equivalents at Period Start	19	**149,868,940**
Cash and cash equivalents at Period End	19	**108,641,979**

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
	Period as at June 2025	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	*Period as at June 2025*	*Period as at June 2025*		
Revenue							
Transfers From the NGCDF Board	188,414,052	149,868,940	64,796,793	403,079,784	358,665,733	44,414,052	89%
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-		-	-		-	
Miscellaneous income	-	-	-	-		-	

Totals	**188,414,052**	**149,868,940**	**64,796,793**	**403,079,784**	**358,665,733**	**44,414,052**	**89%**
Expenses							
Employee costs	4,054,361	3,516,803	-	7,571,164	3,458,448	4,112,716	46%
Committee expenses	7,022,000	4,267,249	-	11,289,249	8,517,750	2,771,499	75%
Use of Goods and Services	5,880,903	3,298,699	-	9,179,602	6,413,109	2,766,493	70%
Other Government Units Certified Works	86,174,639	124,107,550	62,996,793	273,278,982	158,527,503	114,751,478	58%
Other Grants and Transfers	85,282,149	8,807,528	1,800,000	**95,889,677**	**80,119,841**	**15,769,836**	**84%**
12.0 Acquisition of assets	-	1,152,898	-	1,152,898	397,500	755,398	34%
Others	-	4,698,212	-	4,698,212		4,698,212	0%
Funds Pending Approval**	-	2,631,150	-	2,631,150	-	2,631,150	0%
Total Expenditure	**188,414,052**	**152,480,090**	**64,796,793**	**405,690,935**	**257,434,151**	**148,256,784**	**63%**
Surplus for the period	(0)	(2,611,150)	-	(2,611,151)	101,231,581		

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	**Amount**
Budget utilization difference totals	148,256,784
Add retention held under transfer to government units	6,877,756
Less prepayment for insurance	(4,767)
Add accrued gratuity held	425,307
Add retention held under transfer to other grants	112,102
Less transfers from PMC savings	(2,611,150)
Less undisbursed funds receivable from the Board as at period 30th June, 2025	44,414,052
Cash and Cash Equivalents at the end of the 30th June 2025	**108,641,979**

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 24/10/ 2025 and signed by:

Chairman NG-CDF Committee	**National Sub-County Accountant**	**Fund Account Manager**
Name: Dominic Nzau	**Name: Benard Hehu**	**Name: Nathan Rugut**
	ICPAK M/No: 14229	

GATANGA N.G.-C.D.F
63-01000, THIKA

SUB-COUNTY ACCOUNTANT
GATANGA
P. O. Box 6287 - 01000.
THIKA

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

Programme/Sub-programme	Original Budget	Adjustments	Previous Years' Outstanding Disbursements	Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA				
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,054,361	3,516,803		7,571,164	3,033,141	4,538,023
1.2 Committee allowances	2,382,000	591,061		2,973,061	2,973,061	-
1.3 Use of goods and services	4,868,482	2,735,479		7,603,961	6,417,876	1,186,085
Sub-total	**11,304,843**	**6,843,343**	-	**18,148,186**	**12,424,078**	5,724,108
2.0 Monitoring and evaluation		-		-		-
2.1 Capacity building	2,620,000	1,420,188		4,040,188	1,761,214	2,278,974
2.2 Committee allowances	2,020,000	2,256,000		4,276,000	3,783,475	492,525
2.3 Use of goods and services	1,012,421	563,220		1,575,641		1,575,641

Sub-total	**5,652,421**	**4,239,408**	-	**9,891,829**	**5,544,689**	4,347,140
4.0 Emergency		-		-		-
Unutilized	26,529	-		**26,529**		26,529
KYAUME SECONDARY SCHOOL	650,000	-		650,000		650,000
GAKURARI PRIMARY SCHOOL	650,000	-		650,000		650,000
GATHAINI PRIMARY SCHOOL	650,000	-		650,000		650,000
MIANYANI PRIMARY SCHOOL	650,000	-		650,000		650,000
GATURA PRIMARY SCHOOL	650,000	-		650,000		650,000
GITHAMBIA PRIMARY SCHOOL	650,000	-		650,000		650,000
KIBAAKA PRIMARY SCHOOL	720,000	-		720,000		720,000
MWANIA MBOGO PRIMARY	650,000	-		650,000		650,000
NDAKAINI PRIMARY SCHOOL	650,000	-		650,000		650,000
NGUNGUGU PRIMARY SCHOOL	650,000	-		650,000		650,000
PAUL MBIU PRIMARY SCHOOL	650,000	-		650,000		650,000
WANDUHI PRIMARY SCHOOOL	650,000	-		650,000		650,000

ST TERESA PRIMARY SCHOOL	650,000	-		650,000		650,000
RWAITIRA PRIMARY SCHOOL	650,000	-		650,000		650,000
MABANDA PUBLIC TOILETS	720,000	-		720,000		720,000
Sub-total	**9,916,529**	**-**	**-**	**9,916,529**	**-**	9,916,529
5.0 Bursary and Social Security		-		-		-
5.1 Primary Schools		-		-		-
5.2 Secondary Schools	47,985,620	-		47,985,620	47,915,000	70,620
5.3 Tertiary Institutions	26,876,000	474,712		27,350,712	27,292,000	58,712
5.4 special needs	504,000	-		504,000	504,000	-
5.5 Education Support Programmes		-		-		-
5.6 Social Security		-		-		-
Sub-total	**75,365,620**	**474,712**	**-**	**75,840,332**	**75,711,000**	**129,332**
7.0 Environment		-		-		-
KIGIO SECONDARY SCHOOL				-		-
KANUNGA PRIMARY SCHOOL		413,926		413,926		413,926

NYAGA PRIMARY SCHOOL		456,963		456,963		456,963
SWANI PRIMARY SCHOOL		456,963		456,963		456,963
JOGOO KIMAMIKA SECONDARY SCHOOL		456,963		456,963		456,963
GATANGA GIRLS SECONDARY SCHOOL		456,963		456,963		456,963
		-		-		-
Sub-total	-	**2,241,778**	-	**2,241,778**	-	**2,241,778**
8.0 Primary Schools Projects		-		-		-
CHOMO PRIMARY SCHOOL		501,450		501,450	475,916	25,534
CHOMO PRIMARY SCHOOL		-	3,000,000	3,000,000	2,842,052	157,948
CHOMO PRIMARY SCHOOL		-		-	-	-
ELIMAMBO PRIMARY SCHOOL		4,210,495		4,210,495	3,682,156	528,339
GAKURARI PRIMARY SCHOOL		253,267		253,267	248,287	4,980
GAKURARI PRIMARY SCHOOL		1,006,713		1,006,713	956,333	50,380
GATAKAINI PRIMARY SCHOOL		1,500,000		1,500,000	1,428,608	71,392
GATAKAINI PRIMARY SCHOOL		1,361,315		1,361,315	1,287,187	74,128

GATANGA PRIMARY SCHOOL		503,827		503,827	474,760	29,067
GATANGA PRIMARY SCHOOL		1,200,000		1,200,000	1,164,318	35,682
GATANGA PRIMARY SCHOOL		-	1,600,000	1,600,000	1,518,219	81,781
GATANGA PRIMARY SCHOOL		-		-	-	-
GATHAINI PRIMARY SCHOOL		-	2,000,000	2,000,000	1,818,460	181,540
GATHAINI PRIMARY SCHOOL		-	1,360,750	1,360,750	1,289,459	71,291
GATHAINI PRIMARY SCHOOL		-	686,200	686,200	660,345	25,855
GATHANJI PRIMARY SCHOOL		2,001,005		2,001,005	1,940,396	60,609
GATHANJI PRIMARY SCHOOL		394,596		394,596	389,244	5,352
GATHUTHU PRIMARY SCHOOL		2,323,157		2,323,157	2,016,841	306,316
GATIIGURU PRIMARY SCHOOL		1,000,727		1,000,727	904,136	96,591
GATIIGURU PRIMARY SCHOOL		2,000,000		2,000,000	1,888,052	111,948
GATUNGURU KARIARA PRIMARY SCHOOL		-	1,500,000	1,500,000	1,384,442	115,558
GATUNYU PRIMARY SCHOOL		1,202,033		1,202,033	1,144,259	57,774
GATUNYU PRIMARY SCHOOL		500,000		500,000	475,661	24,339

GATUNYU PRIMARY SCHOOL		-		-	-	-
GATURA PRIMARY SCHOOL		1,416,087	-	1,416,087	1,291,230	124,857
GATURA PRIMARY SCHOOL		-	377,800	377,800	375,795	2,005
GATURA PRIMARY SCHOOL		-		-	-	-
GIACHUKI PRIMARY SCHOOL		2,025,366		2,025,366	1,899,889	125,477
GIATUTU PRIMARY SCHOOL		2,418	2,000,000	2,002,418	1,830,257	172,161
GICHUMBU PRIMARY SCHOOL		8,740	1,360,000	1,368,740	-	1,368,740
GITEME PRIMARY SCH CDF				-		-
GITEME PRIMARY SCH CDF		503,456	1,500,000	2,003,456	1,926,026	77,430
GITHAMBIA PRIMARY SCHOOL		253,267		253,267	236,722	16,546
GITHAMBIA PRIMARY SCHOOL		1,506,415		1,506,415	1,437,849	68,566
GITIRI PRIMARY SCHOOL		5,248,145		5,248,145	4,497,786	750,359
GITUAMBA PRIMARY SCHOOL		525,282		525,282	504,372	20,910
GITUAMBA PRIMARY SCHOOL		2,000,000		2,000,000	1,895,935	104,065
GITUAMBA PRIMARY SCHOOL		451,400		451,400	448,675	2,725

GREYSTONE PRIMARY SCHOOL		12,028		12,028	-	12,028
iembeni primary		1,500,000		1,500,000	1,425,253	74,747
Iembeni secondary school		253,314		253,314	251,950	1,364
IGANJO PRIMARY SCHOOL		1,147	1,500,000	1,501,147	1,277,767	223,380
ITHANGA PRIMARY SCHOOL		2,001,644		2,001,644	1,903,591	98,054
ITHANGA PRIMARY SCHOOL		1,000,000		1,000,000	-	1,000,000
ITHANGARARI PRIMARY SCHOOL		2,000,000		2,000,000	1,899,745	100,255
ITHANGARARI PRIMARY SCHOOL		660,809		660,809	628,464	32,345
KAMUNYAKA KIUMU PRIMARY SCHOOL		4,605,395		4,605,395	4,200,199	405,196
KANDURI PRIMARY SCHOOL		500,175		500,175	471,261	28,914
KANUNGA PRIMARY SCHOOL		2,412,276		2,412,276	2,292,530	119,746
KARANGI KIANA PRIMARY SCHOOL		3,526,295		3,526,295	3,023,768	502,527
KATHAMBARA PRIMARY SCHOOL		2,050	1,500,000	1,502,050	1,423,097	78,953
KAREGA PRIMARY SCHOOL		1,361,423		1,361,423	1,292,145	69,278
kariara primary		25,310	1,500,000	1,525,310	-	1,525,310

KIANGIGE PRIMARY SCHOOL		513,501		513,501	458,144	55,356
KIANGIGE PRIMARY SCHOOL		-	1,360,750	1,360,750	1,273,484	87,266
KIANGIGE PRIMARY SCHOOL		-	2,000,000	2,000,000	1,864,162	135,838
KIARUTARA PRIMARY SCHOOL		-		-	-	-
KIARUTARA PRIMARY SCHOOL		3,016	2,000,000	2,003,016	1,902,066	100,950
KIBAAKA PRIMARY SCHOOL		2,540	1,500,000	1,502,540	1,353,640	148,900
KIGIO PRIMARY SCHOOL		1,907,265		1,907,265	1,897,967	9,298
KIHUMBUINI PRIMARY SCHOOL		1,360,750		1,360,750	-	1,360,750
KIHUMBUINI PRIMARY SCHOOL		1,000,000		1,000,000	977,977	22,023
KIHUMBUINI PRIMARY SCHOOL		1,500,000		1,500,000	1,421,136	78,864
KIHUNGURO PRIMARY SCHOOL		1,500,000		1,500,000	1,428,024	71,976
KIMANDI PRIMARY SCHOOL		33,055	2,000,000	2,033,055	1,897,563	135,492
KIRWARA PRIMARY SCHOOL		1,526,056		1,526,056	1,396,896	129,160
KITITO PRIMARY SCHOOL		518,301		518,301	452,241	66,060
KIUNYU PRIMARY SCHOOL		29,258	2,000,000	2,029,258	1,897,237	132,021

KYAUME PRIMARY SCHOOL		253,267		253,267	236,244	17,023
KYAUME PRIMARY SCHOOL		2,523,594		2,523,594	2,094	2,521,500
KYAUME PRIMARY SCHOOL		1,500,000		1,500,000	1,357,598	142,403
MABAE PRIMARY SCHOOL		3,914	2,000,000	2,003,914	1,900,444	103,470
MABANDA PRIMARY SCHOOL		3,334,710	2,752,035	6,086,745	5,462,161	624,584
MABANDA PRIMARY SCHOOL				-		-
MAKONGO PRIMARY SCHOOL		1,343,724		1,343,724	1,276,575	67,149
MAKUTANO PRIMARY SCHOOL		112,883	2,000,000	2,112,883	1,920,188	192,695
MATUNDA PRIMARY SCHOOL		191,047		191,047	-	191,047
MATUNDA PRIMARY SCHOOL		1,260,750		1,260,750	1,194,232	66,518
MATUNDA PRIMARY		407,800		407,800	-	407,800
MBUGITI PRIMARY SCHOOL		-	1,500,000	1,500,000	1,423,149	76,851
MIANYANI PRIMARY SCHOOL		48,221	2,000,000	2,048,221	1,855,399	192,822
MT. OLIVE PRIMARY SCHOOL		2,100,000		2,100,000	2,000,342	99,658
MT. OLIVE PRIMARY SCHOOL		500,000		500,000	493,382	6,618

MUGUMO PRIMARY SCHOOL		-	1,260,750	1,260,750	709,164	551,586
MUGUMO PRIMARY SCHOOL		1,100,278		1,100,278	635,850	464,428
MUTI PRIMARY SCHOOL		1,274,112		1,274,112	13,362	1,260,750
MUTI PRIMARY SCHOOL		357,100		357,100	355,775	1,325
MWAGU PRIMARY SCHOOL		1,215,688		1,215,688	1,154,275	61,413
MWANAWIKIO PRIMARY SCHOOL		1,851,280		1,851,280	1,670,373	180,907
MWANIAMBOGO PRIMARY SCHOOL		1,289,966		1,289,966	1,199,508	90,458
MWEA KIGORO PRIMARY		120,760	1,500,000	1,620,760	119,785	1,500,975
NANGA PRIMARY SCHOOL		1,300,176		1,300,176	1,207,214	92,962
NDAKAINI PRIMARY SCHOOL		500,000		500,000	468,125	31,875
NDAKAINI PRIMARY SCHOOL		2,000,000		2,000,000	1,885,220	114,780
NDUNYU CHEGE PRIMARY SCHOOL		500,000		500,000	464,860	35,140
NDUNYU CHEGE PRIMARY SCHOOL		1,648	2,000,000	2,001,648	1,909,462	92,186
NDUNYU CHEGE PRIMARY SCHOOL		-		-	-	-
NGATE PRIMARY SCHOOL		2,115		2,115	-	2,115

NGATHO PRIMARY SCHOOL		1,251		1,251	-	1,251
NGELELYA PRIMARY		3,968,666		3,968,666	2,616,206	1,352,460
NGUNGUGU PRIMARY SCHOOL		500,000		500,000	449,649	50,351
NGUNGUGU PRIMARY SCHOOL		2,953	2,000,000	2,002,953	1,899,416	103,537
NGURUNGA PRIMARY SCHOOL		21,545	120,400	141,945	-	141,945
NGURUNGA PRIMARY SCHOOL		1,965	1,260,750	1,262,715	1,196,995	65,720
NYAGA PRIMARY SCHOOL		59,297	1,500,000	1,559,297	1,467,904	91,393
PAUL MBIU PRIMARY SCHOOL		44,656	1,360,750	1,405,406	1,271,294	134,112
RUBIRU PRIMARY SCHOOL		-	1,500,000	1,500,000	1,475,546	24,454
RWAITIRA PRIMARY SCHOOL		3,160,772		3,160,772	2,994,377	166,395
RWEGETHA PRIMARY SCHOOL		123,791	2,000,000	2,123,791	2,031,034	92,757
SILANGA PRIMARY SCHOOL		500,000		500,000	476,611	23,389
SILANGA PRIMARY SCHOOL 1		33,099	1,500,000	1,533,099	710,783	822,316
ST BENEDICT ITHANGA TOWNSHIP SE		89		89	-	89
ST. TERESA PRIMARY SCHOOL		9,993	2,275,108	2,285,101	1,968,202	316,899

SWANI PRIMARY SCHOOL		6,384,165		6,384,165	4,586,281	1,797,884
THARE PRIMARY SCHOOL		253,267		253,267	-	253,267
THARE PRIMARY SCHOOL		1,525,423		1,525,423	1,379,043	146,380
THUITA PRIMARY SCHOOL		634,376		634,376	227,322	407,054
THUNGURURU PRIMARY SCHOOL		1,700,000		1,700,000	1,600,402	99,598
WANDUHI PRIMARY SCHOOL		2,243	1,360,750	1,362,993	66,386	1,296,607
WANYAGA PRIMARY SCHOOL		-		-	-	-
WANYAGA PRIMARY SCHOOL		2,639	1,360,750	1,363,389	1,289,703	73,686
MWITINGIRI PRIMARY SCHOOL		3,316		3,316	3,316	-
MUTHURI PRIMARY SCHOOL		1,843		1,843	1,843	-
KAGARII PRIMAY SCHOOL		664		664	664	-
Gatanga Primary School	2,550,000	-		2,550,000		2,550,000
Kinyangi Primary School	2,550,000	-		2,550,000		2,550,000
Gathanji Primary School	2,550,000	-		2,550,000		2,550,000
Ndunyu Chege Primary School	2,550,000	-		2,550,000		2,550,000

Nginyi Primary School	2,800,000	-		2,800,000		2,800,000
Chomo Primary School	2,300,000	-		2,300,000		2,300,000
Rwegetha Primary School	2,300,000	-		2,300,000		2,300,000
Muteria Primary School	2,550,000	-		2,550,000		2,550,000
Nyaga Primary School	2,550,000	-		2,550,000		2,550,000
Kibaaka Primary School	2,550,000	-		2,550,000		2,550,000
Muthuri Primary School	2,550,000	-		2,550,000		2,550,000
Gatungururu Kariara Primary School	2,550,000	-		2,550,000		2,550,000
Muti Primary School	2,550,000	-		2,550,000		2,550,000
Gatunyu Primary School	3,800,000	-		3,800,000		3,800,000
Ngatho Primary School	3,300,000	-		3,300,000		3,300,000
Thungururu Primary School	2,800,000	-		2,800,000		2,800,000
Kiama Primary School	2,550,000	-		2,550,000		2,550,000
Gatura Primary School	2,550,000	-		2,550,000		2,550,000
Iganjo Primary School	2,550,000	-		2,550,000		2,550,000

Giachuki Primary School	2,300,000	-		2,300,000		2,300,000
Kanunga Primary School	2,550,000	-		2,550,000		2,550,000
Mwanawikio Primary School	2,550,000	-		2,550,000		2,550,000
Mwitingiri Primary School	2,550,000	-		2,550,000		2,550,000
Wanduhi Primary School	3,000,000	-		3,000,000		3,000,000
Makongo Primary School	2,550,000	-		2,550,000		2,550,000
Thamuru Primary School	2,550,000	-		2,550,000		2,550,000
Nanga Primary School	2,550,000	-		2,550,000		2,550,000
Kiarutara Primary School	2,550,000	-		2,550,000		2,550,000
Ngate Primary School	2,000,000	-		2,000,000		2,000,000
Kakuzi Primary School	2,550,000	-		2,550,000		2,550,000
Wanyaga Primary School	3,720,463	-		3,720,463		3,720,463
Ngurunga Primary School	2,004,175	-		2,004,175		2,004,175
Rubiru Primary School	2,300,001	1,500,000		3,800,001		3,800,001
KAGARII PRIMARY SCHOOL		-		-		-

Sub-total	**86,174,639**	**109,183,803**	**61,996,793**	**257,355,234**	**141,271,726**	**116,083,509**
GATANGA TECHNICAL AND VOCATIONAL CENTRE		403		403	403	-
11.0 Secondary School Projects (List all the Projects)	-	403	-	403	403	-
GITITU SECONDARY SCHOOL		566,840		566,840	566,155	685
JOGOO KIMAKIA SECONDARY SCHOOL		623,586		623,586	617,736	5,850
KIAMWATHI SECONDARY SCHOOL		1,477,255		1,477,255	117,255	1,360,000
KARANGI SECONDARY SCHOOL		1,105,094		1,105,094	962,128	142,966
GATUNYU SECONDARY SCHOOL		449,041		449,041	398,558	50,483
ST. AUGUSTINE MUTUNDU SEC SCHOOL		509,099		509,099	468,465	40,634
NDAKAINI DAY MIXED SECONDARY SCHOOL		1,537,675		1,537,675	1,440,108	97,567
NDAKAINI DAY MIXED SECONDARY SCHOOL		500,000		500,000	453,031	46,969
NDAKAINI DAY MIXED SECONDARY SCHOOL		-	500,000	500,000	-	500,000
CHOMO MIXED DAY SECONDARY SCHOOL		139,637	500,000	639,637	590,779	48,858
CHOMO MIXED DAY SECONDARY SCHOOL		1,500,000		1,500,000	1,422,203	77,797
GAKURARI SECONDARY SCHOOL		526,583		526,583	501,051	25,532

ST. BENEDICT SECONDARY SCHOOL		2,317,270		2,317,270	2,207,270	110,000
ST. PAUL GATURA SEC SCHOOL		61,624		61,624	-	61,624
ST. GERMAINE GATANGA GIRLS		996		996	-	996
SWANI SECONDARY SCHOOL		564,031		564,031	488,124	75,907
ST. TERESA SECONDARY SCHOOL		2,175,597		2,175,597	2,074,620	100,977
GITEME SECONDAY SCHOOL		506,963		506,963	-	506,963
MUGUMO DAY MIXED SECONDARY		1,010		1,010	1,010	-
ITHANGARARI SECONDARY		16,804		16,804	16,804	-
MWANAWIKIO SECONDARY SCHOOL		11		11	11	-
MUTI SECONDARY SCHOOL		27		27	27	-
GATIIGURU MIXED SECONDARY SCHOOL		30,886		30,886	30,886	-
ITHANGA SECONDARY SCHOOL		63,616		63,616	63,616	-
THUNGURURU SECONDARY SCHOOL		2,221		2,221	2,221	-
RWEGETHA SECONDARYSCHOOL		2,221		2,221	2,221	-
NGATHO SECONDARY SCHOOL		17,403		17,403	17,403	-

GITHAMBIA SECONDARY SCHOOL		3,350		3,350	3,350	-
GITUAMBA SECONDARY SCHOOL		2,805		2,805	2,805	-
GITEME MIXED SECONDAY SCHOOL		10,104		10,104	10,104	-
KIMANDI MIXED SECONDARY SCHOOL		4,178		4,178	4,178	-
KANUNGA MIXED SECONDATY SCHOOL		50,470		50,470	50,470	-
DELEMONTE SECONDARY SCHOOL		49,005		49,005	49,005	-
NGELELYA SECONDARY SCHOOL		54		54	54	-
ST MARYS RWEGETHA SECONDARY SCHOOL		4,729		4,729	4,729	-
CCM GATANGA GIRLS SECONDARY SCHOOL		1,169		1,169	1,169	-
KIGIO SECONDAY SCHOOL		667		667	667	-
KIHUMBUINI SECONDARY SCHOOL		101,325		101,325	101,325	-
Sub-total	-	**14,923,344**	**1,000,000**	**15,923,344**	**12,669,537**	3,253,807
11.0 Security Projects		-		-		-
MUTI ASS.CHIEF OFFICE		750,000		750,000	730,665	19,336
KWA MUKUNDI ASS.CHIEF		251,300		251,300	1,025	250,275

THUITA ASSISTANT CHIEF'S OFFICE		1,500,000		1,500,000	1,392,530	107,470
KIGANJO ASS.CHIEF'S OFFICE		254,522		254,522	254,387	135
MUKURWE.CHIEF'S OFFICE		259,994		259,994	259,444	550
KIHUMBUINI POLICE POST		250,000		250,000	249,500	500
ITHANGA DCC OFFICE		500,000		500,000	498,999	1,001
NANGA POLICE POST		41,204	1,800,000	1,841,204	41,204	1,800,000
ITHANGA NG-CDF OFFICE		750,000		750,000	669,092	80,908
THUNGURURU AP POST		24,860		24,860	6,866	17,994
NYAGA Administration Post		252,200		252,200	252,114	87
ITHANGARARI ASS CHIEF'S OFFICE		122		122	-	122
KINYANGI ASSISTANT CHIEF OFFICE		1,000,000		1,000,000	-	1,000,000
KIRWARA POLICE STATION		180,288	-	180,288	180,288	-
GATAKAINI ASS CHIEF OFFICE		11,667		11,667	11,667	-
GATURA ACC OFFICE		102		102	102	-
KIRIANI CHIEF'S OFFICE		16,512		16,512	16,512	-

MIANYANI CHIEFS OFFICE		20,250		20,250	20,250	-
GATUNYU CHIEFS OFFICE		8,637		8,637	8,637	-
GATANGA DCC OFFICE		19,382		19,382	19,382	-
KIHUMBUINI ACC OFFICE		1		1	1	-
Sub-total	-	**6,091,039**	**1,800,000**	**7,891,039**	**4,612,662**	**3,278,377**
12.0 Acquisition of assets		-		-		-
12.1 Motor Vehicles (including motorbikes)		-	-	-		-
12.2 Purchase of furniture and fittings		1,152,898		1,152,898	397,500	755,398
12.2 Construction of CDF office		-		-		-
Sub-total	-	**1,152,898**	-	**1,152,898**	**397,500**	**755,398**
13.0 Others		-		-		-
Ithanga NG- CDF		-	-	-		-
Gatanga Law Courts		3,500,000		3,500,000		3,500,000
Sports Activity		1,144,913	-	1,144,913		1,144,913
GATANGA CDF SPORTS ACCOUNT		3,309		3,309	3,309	0

Gatanga NG-CDF Strategic Plan		49,990	-	49,990		49,990
Sub-total	**-**	**4,698,212**	**-**	**4,698,212**	**3,309**	**4,694,903**
Funds pending approval**		-		-		-
		2,611,150		2,611,150		2,611,150
unapproved projects		-		-		-
AiA	-	20,000		20,000		20,000
Sub-total	**-**	**2,631,150**	**-**	**2,631,150**	**-**	**2,631,150**
Total	**188,414,052**	**152,480,090**	**64,796,793**	**405,690,934**	**257,434,151**	**148,256,784**

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 Gatanga Constituency principal activity is implementation of NG-CDF projects and programs within the constituency.

2. Statement of Compliance and Basis of Preparation

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

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

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

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

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

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	*Applicable 1st January 2025* The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows Gatanga Constituency. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	*Applicable 1st January 2025* The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45: Property Plant	*Applicable 1st January 2025* The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure

and Equipment	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.
IPSAS 46: Measurement	*Applicable 1st January 2025* The objective of this standard was to improve measurement guidance across IPSAS by: i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value.
IPSAS 47: Revenue	*Applicable 1st January 2026* 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.

IPSAS 48: Transfer Expenses	*Applicable 1st January 2026* 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.
IPSAS 49: Retirement Benefit Plans	*Applicable 1st January 2026* 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.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	*Applicable 1st January 2027* The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii. Early adoption of standards

The Gatanga Constituency did not early – adopt any new or amended standards in the financial year

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

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

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

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

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, Gatanga Constituency 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. Land, buildings, motor vehicles, furniture and fittings and computers and ICT equipment were depreciated at N/A, 2%, 12.5%, 12.5% and 30% on reducing balance basis.

d) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to Gatanga Constituency. 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. Gatanga Constituency also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that Gatanga Constituency 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 Gatanga Constituency. 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. Gatanga Constituency *does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).* A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, Gatanga Constituency 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

Gatanga Constituency 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 Gatanga Constituency'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 Gatanga Constituency has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where Gatanga Constituency 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

Gatanga Constituency 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. Gatanga Constituency 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) **Financial liabilities**

Classification

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

g) Inventories

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

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

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

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

h) Provisions

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

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. Gatanga Constituency 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 Gatanga Constituency will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

Gatanga Constituency 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

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

m) Foreign currency transactions

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

n) Related parties

Gatanga Constituency 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 Gatanga Constituency, or vice versa.

o) Cash and Cash Equivalent

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 Gatanga Constituency 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. Gatanga Constituency 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 Gatanga Constituency. 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 Gatanga Constituency.
b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
c) The nature of the processes in which the asset is deployed.
d) Availability of funding to replace the asset.
e) Changes in the market in relation to the asset

Provisions

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

6. Transfers from the NGCDF Board

Description	*2024-2025*
	Kshs
NGCDFB Transfers (Allocation for the FY)	188,414,052
TOTAL	**188,414,052**

7. Transfers from domestic and foreign partners

Description	*2024-2025*
	Kshs
Grants	-
Total	**-**

8. Finance income

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

9. Miscellaneous income

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

10. Employees cost

Description	*2024-2025*
	Kshs
NG-CDFC Basic staff salaries	2,419,960
Personal Allowances Paid	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	750,658
Employer Contributions Compulsory National Social Security Scheme	143,504
	36,326
Employer Contributions to National Industrial training Authority	-
Other Specify (Intern)	108,000
Total	**3,458,448**

11. Committee Expenses

	2024-2025
	Kshs
Sitting allowance	1,470,750
Other Committee expenses	7,047,000
Total	**8,517,750**

12. Use of Goods and services

	2024-2025
	Kshs
Utilities, supplies and services	151,342
Communication, supplies and services	370,000
Domestic travel and subsistence	1,179,900
Printing, advertising and information supplies & services	-
Office Rent	-
Training expenses	950,800
Hospitality supplies and services	340,000
Insurance costs	105,301
Specialized materials and services	190,000
Office and general supplies and services	726,234
Fuel, oil & lubricants	1,600,000
Bank Charges	70,000
Routine maintenance – vehicles and other transport equipment	499,532
Routine maintenance – other assets	230,000
Strategic plan expenses	-
Other operating expenses	-
Total	**6,413,109**

13. Other Government Units Actual expenditure

Description	*2024-2025*
	Kshs
Primary Schools Actual expenditure	146,760,308
Secondary Schools Actual Expenditure	11,767,195
Tertiary Institutions Actual Expenditure	-
Total	**158,527,503**

14. Other Grants and transfers Actual expenditure

	2024-2025
	Kshs
Bursary – secondary schools	47,915,000
Bursary – tertiary institutions	27,292,000
Bursary – special schools	504,000
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	4,408,841
Climate change mitigation projects	-
Emergency projects Actual Expenditure	-
Roads projects	-
Others specify	-
Total	**80,119,841**

15. Depreciation and Amortization Expenses

Description	*2024-2025*
	Kshs
Property Plant and Equipment	119,250
Intangible Assets	-
Total	**119,250**

16. Digital Hubs Expenses

Description	*2024-2025*
	Kshs
Construction/ renovation/ Actual expenditure	-
Digital Hub utility costs Water, Electricity,	-
Total	-

17. Gain/loss on Sale of Assets

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

18. Impairment Loss

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

19. Cash and Cash Equivalents

Name Of Bank and Account No.	*2024-2025*	*Opening Statement 1st July 2024*
	Kshs	**Kshs**
Bank Accounts (Cash Book Bank Balance)		
Equity Bank, Account No. 0090279844251	46,214,928	78,612,705
Op. acc/t pending closure (Indicate name & acc/t no.)	-	-
Equity Bank account No. 0090285498640	1,334,443	909,136
Co-Operative Bank -Thika PMC Balances (See Annex 2)	61,092,608	70,347,099
Total	**108,641,979**	**149,868,940**

20. Receivables from Exchange Transactions

Description	*2024-2025*	*Opening Statement 1st July 2024*
	Kshs	**Kshs**
Total receivables		
Less: impairment allowance	-	-
Total receivables	-	-
a. Current receivables	-	-
Total Receivables (a+b)	-	-

21. Receivables from Non-Exchange Transactions

Description	*2024-2025*	*Opening Statement 1st July 2024*
	Kshs	**Kshs**
Transfers from NGCDFB	44,414,052	64,796,793
Outstanding imprest	-	-
Total	**44,414,052**	**64,796,793**

Ageing Analysis for Receivable from non-exchange transactions	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	**44,414,052**	100%	**64,796,793**	100%
Between 1- 2 years				
Over 3 years				
Total (a+b)	**44,414,052**	**100%**	**64,796,793**	**100%**

22. Prepayments

Description	*2024-2025*	*Opening Statement 1st July 2024*
	Kshs	**Kshs**
Prepaid Insurance	64,231	59,464
Other Prepayments	-	-
Total	**64,231**	**59,464**

23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets	Capital Work in progress	Total
Depreciation Rate	N/A	2%	12.5%	12.5%	30%	%	N/A	
Cost	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Opening Bal as 1st July 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	397,500	-	-	**397,500**
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30th June, 2025	-	-	-	-	**397,500**	-	-	**397,500**
Depreciation And Impairment						-		
Opening balance Acc. Depreciation 1st July 2024	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	119,250	-	-	119,250
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30th June, 2025	-	-	-	-	**119,250**	-	-	**119,250**
Net Book Values						-		
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-
As At 30th June, 2025	-	-	-	-	**278,250**	-	-	**278,250**

Valuation

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020).

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	397,500	119,250	278,250
Office Equipment, Furniture, And Fittings	-	-	-
Total	**397,500**	**119,250**	**278,250**

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	-	-
Total	-	-

24. Intangible Assets

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

25. Right-of use assets

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As At 1 July (Comparative period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025 (Comparative Period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025 (Current FY)	-	-	-	-
Accumulated Depreciation				
As At 1 July 2025 (Comparative period)	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2025(Comparative period))	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2025 (Current FY)	-	-	-	-
Carrying Amount				

As At 30 June 2025(Current FY)	-	-	-	-
As At 30 June 2025. (Comparative Period)	-	-	-	-

26. Trade and Other Payables

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

27. Third-Party deposits

	2024-2025	*Opening Statement 1st July 2024*
	KShs	
Retention as at start of the period (A)	449,041	
Retention held during the period (B)	13,979,648	
Retention paid during the period (C)	6,989,791	449,041
Closing Retention as at period 2025, D= A+B-C	**7,438,898**	**449,041**

Retentions aging analysis.

	2024-2025	**% of the total**	*Opening Statement 1st July 2024*	**% of the total**
Less than 1 year	-	%	-	%

1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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

28. Lease Liabilities

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

Maturity Analysis

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

Analysed as:

Description	**Amount**
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	2025	*Opening Statement 1st July 2024*
	Kshs	
Gratuity at the beginning of the period (A)	909,136	909,136
Gratuity held during the period (B)	750,658	
Gratuity paid during the period (C)	325,351	
Total Gratuity provision as at period 2025 D=(A+B-C)	**1,334,443.40**	**909,136**

30. Cash Generated from Operations

	2024-2025
	Kshs
Surplus for the period before tax	**(68,741,849)**
Adjusted for:	
Depreciation	119,250
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	20,377,973
Changes in deferred income	-
Changes in Third party deposits	6,989,857
Changes in gratuity provision	425,307
Changes in payments received in advance	-
Net cash flow from operating activities	**(40,829,462)**

31. Financial Risk Management

The NGCDF activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The NGCDF 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. Gatanga Constituency does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. Gatanga Constituency financial risk management objectives and policies are detailed below:

i) Credit risk

The NGCDF 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 NGCDF 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 NGCDF maximum exposure to credit risk without taking account the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 25				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	44,414,052	44,414,052	-	-
Bank balances	108,641,979	108,641,979	-	-
Total	**153,056,031**	**153,056,031**	-	-
As at 30 June 24				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	64,796,793	64,796,793	-	-
Bank balances	149,868,940	149,868,940	-	-
Total	**214,665,733**	**214,665,733**	-	-

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 NGCDF has recognized in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The NGCDF has significant concentration of credit risk on amounts due from NGCDFB. The board of directors sets the NGCDF credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the NGCDF directors, who have built an appropriate liquidity risk management framework for the management of the Gatanga Constituency's short, medium and long-term funding and liquidity management requirements. Gatanga Constituency manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the NGCDF under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows.

Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June, 2025				
Third Party Deposits	-	-	7,438,898	7,438,898
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	1,334,443	1,334,443
Total	-	-	**8,773,341**	**8,773,341**
As at 30th June, 2024				
Third Party Deposits	-	-	449,041	449,041
Current portion of borrowings	-	-	-	-
Gratuity Provision	-	-	909,136	909,136
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	**1,358.177**	**1,358.177**

iii) Market risk

The NGCDF has put in place an internal audit function to assist it in assessing the risk faced by the NGCDF 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 NGCDF income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The NGCDF 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 NGCDF exposure to market risks or the way it manages and measures the risk.

a) **Foreign currency risk**

The NGCDF 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 NGCDF manages foreign exchange risk form future commercial transactions and recognized assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

b) Interest rate risk

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

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 NGCDF 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 NGCDF considers relevant and observable market prices in its valuations where possible.

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

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

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

iv) Capital Risk Management

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

Description	**2024-2025**	*Opening Statement 1st July 2024*
	Kshs	**Kshs**
Revaluation Reserve	-	-
Retained Earnings	144,625,170	213,367,019
Capital Reserve	-	-
Total Funds	**144,625,170**	**213,367,019**
Total Borrowings	-	-
Less: Cash and Bank Balances	108,641,979	149,868,940
Net Debt/ (Excess Cash and Cash Equivalents)	35,983,191	63,498,079
Gearing	**25%**	**30%**

32. Related Party Disclosures

	2024-2025	*Opening Statement 1st July 2024*
	Kshs	**Kshs**
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,470,750.00	2,957,800.00
	-	
Transaction with the NGCDF Board	-	
Transfers from the NGCDF Board during the year	208,796,793.00	210,337,894
Total	**210,267,543.00**	**213,295,694.00**

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

Contingent Liabilities

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

35. Capital Commitments

Capital Commitments	2024-2025	*Opening Statement 1st July 2024*
	Kshs	Kshs
Authorized for	-	-
Authorized and contracted for	-	-
Total	-	-

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

36. Events after the Reporting Period

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

37. Ultimate And Holding NGCDF

The Gatanga 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.

18.Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End 2025
Land	6,500,000	-	-	6,500,000
Buildings and structures	9,588,128	-	-	9,588,128
Transport equipment	3,843,846	-	-	3,843,846
Office equipment, furniture and fittings	1,523,926	278,250	-	1,802,176
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	**21,455,900**	**278,250**		**21,734,150**

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

Name	Activity	Bank	Account number	2024-2025	2023-2024
PRIMARY SCH. PROJECTS					
CHOMO PRIMARY SCHOOL	Proposed Construction of 4No. Doors pit latrine block	Co-operative Bank	1141073046200	25,534.00	501,450.00
CHOMO PRIMARY SCHOOL	Renovation of 10No.Classrooms	Co-operative Bank	1141073046200	157,948.00	-
CHOMO PRIMARY SCHOOL	Renovation of 6No.Classrooms	Co-operative Bank	1141073046200	2,300,000.00	-
ELIMAMBO PRIMARY SCHOOL	Refurbishment of 12No.Classrooms, Administration Block, 2No. Blocks pit latrines, Murram Laying and gate at Elimambo primary school	Co-operative Bank	1139073048202	528,339.00	4,209,125.00
GAKURARI PRIMARY SCHOOL	Water Harvesting	Co-operative Bank	1139074146000	4,980.00	253,267.00
GAKURARI PRIMARY SCHOOL	Proposed Construction of 2No.Blocks of 4No.Door's pit latrine blocks	Co-operative Bank	1139074146000	50,380.00	1,000,000.00
GATAKAINI PRIMARY SCHOOL	Renovation of 5No.Classrooms	Co-operative Bank	1141833931400	71,392.00	-
GATAKAINI PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1141833931400	74,127.50	
GATANGA PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine Block	Co-operative Bank	1141734215800	29,067.00	500,000.00
GATANGA PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1141734215800	35,682.00	1,200,000.00
GATANGA PRIMARY SCHOOL	Installation of Cabros and Construction of school gate	Co-operative Bank	1141734215800	81,781.00	-

GATANGA PRIMARY SCHOOL	Renovation of 6No.Classrooms	Co-operative Bank	1141734215800	2,550,000.00	-
GATHAINI PRIMARY SCHOOL	Renovation of 7No.Classrooms	Co-operative Bank	1101309826002	181,540.00	-
GATHAINI PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1101309826002	71,291.00	-
GATHAINI PRIMARY SCHOOL	Water Harvesting	Co-operative Bank	1101309826002	25,855.00	-
GATHANJI PRIMARY SCHOOL	Renovation of 7No.Classrooms	Co-operative Bank	1141832953600	60,609.00	
GATHANJI PRIMARY SCHOOL	Water Harvesting	Co-operative Bank	1141832953600	5,351.50	945.50
GATHUTHU PRIMARY SCHOOL	Renovation of 6No.Classrooms	Co-operative Bank	1141073047400	306,316.00	2,253,267.00
GATIIGURU PRIMARY SCHOOL	RE-Roofing of 3No.Classrooms	Co-operative Bank	1141558379100	96,591.00	1,000,000.00
GATIIGURU PRIMARY SCHOOL	Renovation of 7No.Classrooms	Co-operative Bank	1141558379100	111,948.00	
GATUNGURU KARIARA PRIMARY SCHOOL	Renovation of 5No.Classrooms	Co-operative Bank	1141832029600	115,558.00	
GATUNYU PRIMARY SCHOOL	Renovation of 3No.Classrooms	Co-operative Bank	1141558693300	57,773.80	1,200,000.00
GATUNYU PRIMARY SCHOOL	Construction of 4No.Doors pit latrine block	Co-operative Bank	1141558693300	24,338.51	500,000.00
GATUNYU PRIMARY SCHOOL	Renovation of 10No.Classrooms	Co-operative Bank	1141558693300	3,800,000.00	
GATURA PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1139279973900	124,857.25	55,337.25
GATURA PRIMARY SCHOOL	Water Harvesting	Co-operative Bank	1139279973900	2,005.00	-
GATURA PRIMARY SCHOOL	Renovation of 6No.Classrooms	Co-operative Bank	1139279973900	2,550,000.00	-

GIACHUKI PRIMARY SCHOOL	Renovation of 7No.Classrooms	Co-operative Bank	1141073047100	125,477.25	25,366.25
GIATUTU PRIMARY SCHOOL	Renovation of 7No.Classrooms	Co-operative Bank	1141734459900	172,161.00	-
GICHUMBU PRIMARY SCHOOL	Renovation Works	Co-operative Bank	1141833941100	8,740.00	8,740.00
GITEME PRIMARY SCH CDF	construction of a pit latrine	Co-operative Bank	1141734693300	21,824.50	-
GITEME PRIMARY SCH CDF	renovation of 5No. classrooms	Co-operative Bank	1141734693300	55,605.50	
GITHAMBIA PRIMARY SCHOOL	Water Harvesting	Co-operative Bank	1141734694800	16,545.50	253,267.00
GITHAMBIA PRIMARY SCHOOL	Renovation of 5No.Classrooms	Co-operative Bank	1141734694800	68,565.50	-
GITIRI PRIMARY SCHOOL	School Renovation	Equity Bank	1141833694300	750,359.00	5,248,145.00
GITUAMBA PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine Block	Co-operative Bank	1141073046700	20,910.00	500,000.00
GITUAMBA PRIMARY SCHOOL	Renovation of 7No. Classrooms	Co-operative Bank	1141073046700	104,065.00	-
GITUAMBA PRIMARY SCHOOL	Water Harvesting	Co-operative Bank	1141073046700	2,725.00	-
GREYSTONE PRIMARY SCHOOL	Renovation Works	Co-operative Bank	1141922340800	12,027.50	12,027.50
iembeni primary	Renovation of 5No.Classrooms	Co-operative Bank	1100721677001	74,746.80	-
Iembeni secondary school	Water Harvesting	Co-operative Bank	1141832946300	1,364.20	253,267.00
IGANJO PRIMARY SCHOOL	Renovation of 5No.Classrooms	Co-operative Bank	1107345537001	223,379.50	-
ITHANGA PRIMARY SCHOOL	Renovation of 7No.Classrooms	Co-operative Bank	1141558704900	98,053.50	-

ITHANGA PRIMARY SCHOOL	Installation of Cabros	Co-operative Bank	1141558704900	1,000,000.00	-
ITHANGARARI PRIMARY SCHOOL	Renovation of 7No. Classrooms	Co-operative Bank	1141734273000	100,255.00	
ITHANGARARI PRIMARY SCHOOL	Water Harvesting	Co-operative Bank	1141734273000	32,345.00	
KAMUNYAKA KIUMU PRIMARY SCHOOL	Renovation of 13No.Classrooms and ADM Block	Co-operative Bank	1100662062001	405,196.00	4,605,395.00
KANDURI PRIMARY SCHOOL	Construction of Perimeter Fence	Co-operative Bank	1141832022400	28,914.00	500,175.00
KANUNGA PRIMARY SCHOOL	Renovation of 5No.Classrooms and Removal of asbestos and Putting up new roof	Co-operative Bank	1141832579600	119,746.00	2,400,000.00
KARANGI KIANA PRIMARY SCHOOL	Construction of 2No.Blocks of 4No.doors pit latrines and Renovation works	Co-operative Bank	1141735285200	502,527.00	3,526,295.00
KATHAMBARA PRIMARY SCHOOL	Renovation of 5No.Classrooms	Co-operative Bank	1101800808001	78,953.00	2,050.00
KAREGA PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1141278770000	69,278.00	-
kariara primary	Construction of Administration Block	Co-operative Bank	1141558424200	1,525,310.25	25,310.25
KIANGIGE PRIMARY SCHOOL	Construction of 4No.Doors pit Latrine Block	Co-operative Bank	1141558296300	55,356.45	500,000.00
KIANGIGE PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1141558296300	87,266.15	-
KIANGIGE PRIMARY SCHOOL	Renovation of 7No.Classrooms	Co-operative Bank	1141558296300	135,838.00	-
KIARUTARA PRIMARY SCHOOL	Construction of 2No Classrooms	Co-operative Bank	1107345540001	2,550,000.00	-
KIARUTARA PRIMARY SCHOOL	Renovation of 7No.Classrooms	Co-operative Bank	1107345540001	100,949.50	

KIBAAKA PRIMARY SCHOOL	Renovation of 5No. Classrooms	Co-operative Bank	1141558361700	148,899.50	2,539.50
KIGIO PRIMARY SCHOOL	Renovation of 3No. Classrooms, Administration block and staffroom	Co-operative Bank	1141734705600	9,298.00	1,200,000.00
KIHUMBUINI PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1139278626000	1,360,750.00	
KIHUMBUINI PRIMARY SCHOOL	Renovation of 3No. Classrooms	Co-operative Bank	1139278626000	22,023.00	
KIHUMBUINI PRIMARY SCHOOL	Renovation of 4No.Classrooms and Staffroom	Co-operative Bank	1139278626000	78,864.00	1,200,000.00
KIHUNGURO PRIMARY SCHOOL	Renovation of 5No.Classrooms	Co-operative Bank	1101289732001	71,976.00	-
KIMANDI PRIMARY SCHOOL	Completion of 500 Capacity Dining Hall	Co-operative Bank	1141558432400	135,491.50	33,054.50
KIRWARA PRIMARY SCHOOL	Renovation of 5No.Classrooms	Co-operative Bank	1141279970600	129,160.00	-
KITITO PRIMARY SCHOOL	Construction of 4No.Door's pit Latrine Block	Co-operative Bank	1141734037500	66,059.50	518,300.50
KIUNYU PRIMARY SCHOOL	Renovation of 7No.Classrooms	Co-operative Bank	1141429307500	132,020.50	29,257.50
KYAUME PRIMARY SCHOOL	Water Harvesting	Co-operative Bank	1141734749100	17,023.00	253,267.00
KYAUME PRIMARY SCHOOL	Construction of 2No.Classrooms	Co-operative Bank	1141734749100	2,521,500.00	-
KYAUME PRIMARY SCHOOL	Renovation of 5No.Classrooms	Co-operative Bank	1141734749100	142,402.50	-
MABAE PRIMARY SCHOOL	Renovation of 7No.Classrooms	Co-operative Bank	1141558714600	103,470.00	3,914.00
MABANDA PRIMARY SCHOOL	Vertical Extension of 2No.Classrooms	Co-operative Bank	1141428508600	470,029.00	17,012.00

MABANDA PRIMARY SCHOOL	Renovation of 5No.Classrooms	Co-operative Bank	1141428508600	154,555.00	-
MAKONGO PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1100730485001	67,149.00	1,001,000.00
MAKUTANO PRIMARY SCHOOL	Renovation of 7No Classrooms	Co-operative Bank	1141833229200	192,695.00	
MATUNDA PRIMARY SCHOOL	Water Harvesting	Co-operative Bank	1141429827400	407,800.00	-
MATUNDA PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1141429827400	66,518.00	-
MATUNDA PRIMARY	Water Harvesting	Co-operative Bank	1141429827400	191,047.00	
MBUGITI PRIMARY SCHOOL	Renovation of 5No.Classrooms	Co-operative Bank	1107352847001	76,850.60	-
MIANYANI PRIMARY SCHOOL	Renovation of 7No.Classrooms	Co-operative Bank	1141428570800	192,822.00	100.00
MT.OLIVE PRIMARY SCHOOL	Renovation of 7No.Classrooms and Staffroom	Co-operative Bank	1141558393500	99,658.00	1,500,000.00
MT.OLIVE PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine Block	Co-operative Bank	1141558393500	6,618.00	500,000.00
MUGUMO PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1100730453001	390,836.00	
MUGUMO PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1100730453001	625,178.00	
MUTI PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1141429690700	1,260,750.00	-
MUTI PRIMARY SCHOOL	Water Harvesting	Co-operative Bank	1141429690700	1,325.00	-
MWAGU PRIMARY SCHOOL	Renovation of 4No.Classrooms	Co-operative Bank	1141734712400	61,413.00	1,000,000.00
MWANAWIKIO PRIMARY SCHOOL	Renovation of 6no. Classrooms	Co-operative Bank	1139278357900	180,907.00	1,000,000.00

MWANIAMBOGO PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1139073048701	90,457.50	29,215.50
MWEA KIGORO PRIMARY	Construction of 3Roomed Administration Block	Co-operative Bank	1101838697001	1,500,975.00	2,000.00
NANGA PRIMARY SCHOOL	Construction of 1No.Class room	Co-operative Bank	1139278454600	92,961.50	23,164.50
NDAKAINI PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine Block	Co-operative Bank	1100730483001	31,875.00	500,000.00
NDAKAINI PRIMARY SCHOOL	Renovation of 7No.Classrooms	Co-operative Bank	1100730483001	114,780.00	-
NDUNYU CHEGE PRIMARY SCHOOL	Construction of 4No.Door's pit Latrine Block	Co-operative Bank	1141558875800	35,140.00	500,000.00
NDUNYU CHEGE PRIMARY SCHOOL	Renovation of 7No.Classrooms to completion	Co-operative Bank	1141558875800	92,186.00	-
NDUNYU CHEGE PRIMARY SCHOOL	Renovation of 6No.Classrooms	Co-operative Bank	1141558875800	2,550,000.00	
NGATE PRIMARY SCHOOL	Renovation works	Co-operative Bank	1141833929400	2,115.00	2,115.00
NGATHO PRIMARY SCHOOL	Renovation of 8No.Classrooms	Co-operative Bank	1141735285100	3,301,250.50	1,250.50
NGELELYA PRIMARY	Renovation of 6No.Classrooms	Equity Bank	90282256848	1,352,460.00	3,968,666.00
NGUNGUGU PRIMARY SCHOOL	Construction of 4No.Door's pit Latrine Block	Co-operative Bank	1141073047500	50,351.00	500,000.00
NGUNGUGU PRIMARY SCHOOL	Renovation of 7No.Classrooms	Co-operative Bank	1141073047500	103,537.00	-
NGURUNGA PRIMARY SCHOOL	Water Harvesting	Co-operative Bank	1139073045402	141,945.00	21,545.00
NGURUNGA PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1139073045402	65,720.00	1,965.00
NYAGA PRIMARY SCHOOL	Renovation of 5No.Classrooms	Co-operative Bank	1141557749000	91,392.50	-

PAUL MBIU PRIMARY SCHOOL	Construction of 1 classroom	Co-operative Bank	1101307950001	134,112.00	-
RUBIRU PRIMARY SCHOOL	Renovation of 5No.Classrooms	Co-operative Bank	1100730468001	24,454.00	-
RWAITIRA PRIMARY SCHOOL	Construction of 2No.Classrooms-Ground Floor	Co-operative Bank	1141428529700	166,395.00	-
RWEGETHA PRIMARY SCHOOL	Renovation of 7No.Classrooms	Co-operative Bank	1141558713800	92,757.00	-
SILANGA PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine Block	Co-operative Bank	1141558461500	23,389.00	500,000.00
SILANGA PRIMARY SCHOOL 1	Construction of Administration Block	Co-operative Bank	1141558461500	822,316.00	
ST BENEDICT ITHANGA TOWNSHIP SE	Renovation works	Co-operative Bank	1141832022800	89.25	89.25
ST.TERESA PRIMARY SCHOOL	Renovation to Completion of 7No.Classrooms	Co-operative Bank	1141429456200	41,791.00	-
SWANI PRIMARY SCHOOL	Proposed Construction of 4No.Doors,2Blocks of Pit Latrine For Girls and Boys With a Urinal With Chamber for Persons With Disabilities, Renovation of 14No.Classrooms and Admin Block to Completion, Murram Laying Approximately 900sm and Repair of School Gate at Swani Primary School	Co-operative Bank	1141922324200	1,440,921.35	6,027,202.35
THARE PRIMARY SCHOOL	Water Harvesting	Co-operative Bank	1141073047900	253,267.00	253,267.00
THARE PRIMARY SCHOOL	Renovation of 5No.Classrooms	Co-operative Bank	1141073047900	146,380.00	-

THUITA PRIMARY SCHOOL	Construction of 2Blocks of 4Doors Pit Latrines, Renovation of 12No.classrooms,1No.10,000 Ltrs Water Tank, Water Tanks and Other Works	Co-operative Bank	1141734744500	407,054.00	633,648.00
THUNGURURU PRIMARY SCHOOL	Renovation of 6No.Classrooms	Co-operative Bank	1139557343200	99,598.00	800,000.00
WANDUHI PRIMARY SCHOOL	Construction of 1No.Classroom	Co-operative Bank	1105587380001	1,296,607.00	
WANYAGA PRIMARY SCHOOL	Water Harvesting	Co-operative Bank	1141429648900	160,586.50	-
WANYAGA PRIMARY SCHOOL	Construction of 1No. classroom	Co-operative Bank	1141429648900	73,686.00	-
SECONDARY SCHOOL PROJECTS					-
GITITU SECONDARY SCHOOL	Construction of 4No.Doors Pit Latrine Block	Co-operative Bank	1141833694300	685.00	500,000.00
JOGOO KIMAKIA SECONDARY SCHOOL	Construction of 4No.Doors pit Latrine Block	Co-operative Bank	1141833904400	5,850.00	500,000.00
KIAMWATHI SECONDARY SCHOOL	Construction of 2No.Classrooms(Columns, Beams and Walling)	Co-operative Bank	1141833650700	1,360,000.00	1,360,000.00
KARANGI SECONDARY SCHOOL	Construction of 2No.Blocks of 4No.Doors pit Latrine Block	Co-operative Bank	1141735285200	142,966.10	1,000,000.00
GATUNYU SECONDARY SCHOOL	Construction of Administration Block	Co-operative Bank	1141558789600	50,452.75	449,040.75 -
ST.AUGUSTINE MUTUNDU SEC SCHOOL	Construction of 4No.Doors pit Latrine Block	Co-operative Bank	1139074392300	40,634.00	509,099.00

NDAKAINI DAY MIXED SECONDARY SCHOOL	Completion of Science Lab-PHASE 1	Co-operative Bank	1141833644700	97,567.00	1,500,000.00
NDAKAINI DAY MIXED SECONDARY SCHOOL	Completion of Science Lab-PHASE 2	Co-operative Bank	1141833644700	46,969.00	500,000.00
NDAKAINI DAY MIXED SECONDARY SCHOOL	Completion of Science Lab-PHASE 3	Co-operative Bank	1141833644700	500,000.00	
CHOMO MIXED DAY SECONDARY SCHOOL	Completion of Science Laboratory (PHASE 3)	Co-operative Bank	1141833478500	48,858.00	-
CHOMO MIXED DAY SECONDARY SCHOOL	Completion of Science Laboratory (PHASE 2)	Co-operative Bank	1141833478500	77,797.00	1,500,000.00
GAKURARI SECONDARY SCHOOL	Proposed Construction of 4No.Doors pit latrine block	Co-operative Bank	1139074146000	25,532.00	500,000.00
ST.BENEDICT SECONDARY SCHOOL	Construction of 2No.Classrooms	Co-operative Bank	1141832022800	110,000.00	-
ST. PAUL GATURA SEC SCHOOL		Co-operative Bank	1139278482000	61,624.00	61,624.00
ST.GERMAINE GATANGA GIRLS	Renovation works	Co-operative Bank	1141428520000	995.50	995.50
SWANI SECONDARY SCHOOL	Construction of 4No.Doors pit Latrine Block	Co-operative Bank	1141557696300	75,907.00	524,070.00
ST.TERESA SECONDARY SCHOOL	Completion of Laboratory	Co-operative Bank	1141429941500	100,977.00	2,000,000.00
EMERGENCY					-
KYAUME SECONDARY SCHOOL	Construction of 4No.Doors Pit Latrine Block	Equity Bank	890286536897	650,000.00	
GAKURARI PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine Block	Co-operative Bank	1141558454400	650,000.00	-
GATHAINI PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine block	Co-operative Bank	1101309826002	650,000.00	-

MIANYANI PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine Block	Co-operative Bank	1141428570800	650,000.00	
GATURA PRIMARY SCHOOL	Construction of 4No.Doors pit Latrine Block	Co-operative Bank	1139279973900	650,000.00	-
GITHAMBIA PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine Block	Co-operative Bank	1141734694800	650,000.00	-
KIBAAKA PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine Block	Co-operative Bank	1141558361700	720,000.00	
MWANIA MBOGO PRIMARY	Construction of 4No.Doors Pit Latrine Block	Co-operative Bank	1139073048701	650,000.00	
NDAKAINI PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine Block	Co-operative Bank	1100730483001	650,000.00	-
NGUNGUGU PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine	Co-operative Bank	1141073047500	650,000.00	
PAUL MBIU PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine	Co-operative Bank	1101307950001	650,000.00	-
WANDUHI PRIMARY SCHOOOL	Construction of 4No.Doors pit Latrine Block	Co-operative Bank	1105587380001	650,000.00	
ST TERESA PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine	Co-operative Bank	1141429456200	650,000.00	-
RWAITIRA PRIMARY SCHOOL	Construction of 4No.Doors Pit Latrine	Co-operative Bank	1141428529700	650,000.00	
MABANDA PUBLIC TOILETS	Construction of Ablution block	Co-operative Bank		720,000.00	-
TRANSFER TO OTHER GOVERNMENT PROGRAMMES					-
SECURITY PROJECTS					-

MUTI ASS.CHIEF OFFICE	Construction of 3Roomed Ass Chief's Office	Co-operative Bank	1100951458001	19,335.50	750,000.00
KWA MUKUNDI ASS.CHIEF	Renovation works	Co-operative Bank	1100726715001	250,275.00	251,300.00
THUITA ASSISTANT CHIEF'S OFFICE	Construction of 3Roomed Ass Chiefs Office	Co-operative Bank	1100899165001	107,470.00	1,500,000.00
KIGANJO ASS.CHIEF'S OFFICE	Renovation works	Co-operative Bank	1141832979000	135.00	253,450.00
MUKURWE.CHIEF'S OFFICE	Renovation works	Co-operative Bank	1141832047000	550.00	250,050.00
KIHUMBUINI POLICE POST	Renovation works	Co-operative Bank	1141832541200	500.00	250,000.00
ITHANGA DCC OFFICE	Construction of 4No.Doors Pit Latrine Block	Co-operative Bank	1141832820700	1,000.78	-
NANGA POLICE POST	Construction of Police Post (Phase 2)	Co-operative Bank	1101973492001	1,800,000.00	-
ITHANGA NG-CDF OFFICE	Renovation works	Co-operative Bank	1100952127001	80,908.00	750,000.00
THUNGURURU AP POST	Renovation works	Co-operative Bank	1141832052800	17,994.30	17,994.30
NYAGA Administration Post	Renovation works	Co-operative Bank		86.50	252,200.00
ITHANGARARI ASS CHIEF'S OFFICE	Construction of Ass. Chiefs Office	Co-operative Bank	1141833664700	122.25	122.25
DIGITAL HUBS (ASSET/PROJECT)				-	2,591,150.40
GRAND TOTAL				**61,092,607.54**	**70,347,098.65**

Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	**Issue / Observations from Auditor**	**Management comments**	**Status:** *(Resolved / Not Resolved)*	**Timeframe:** *(Put a date when you expect the issue to be resolved)*
1.	Unsupported Project Management Committee Accounts Balances	Bank statements provided	Not Resolved	
2.	Doubtful ownership and non- valuation assets	The management has updated its asset register	Not Resolved	
3.	Delayed implementation of planned projects	The management has implemented all the planned projects	Not Resolved	
4.	Poor workmanship in the Renovation of 13 classrooms and an administration block in Kamunyaka Kiumu Primary School	The works were rectified and certified	Not Resolved	

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