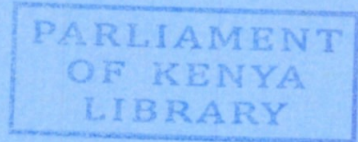


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 18 FEB 2026	DAY. WED
TABLED BY:	MURRAY MATH WATP HON. SILVANUS OJORO
CLERK-AT-TABLE:	OJORO

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – MACHAKOS TOWN CONSTITUENCY**

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



OFFICE OF THE AUDITOR GENERAL
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MACHAKOS TOWN CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

Transitional Financial Statements under International Public Sector Accounting Standards

(IPSAS)

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

(c) Fiduciary Oversight Arrangements

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

NG-CDF Building
Utalii Road
Machakos, KENYA.

(e) NGCDF Machakos Town Constituency Contacts

P.O. Box 2521-90100
Telephone: (254) 707522509
E-mail: cdfmachakostown@ngcdf.go.ke
Website: www.cdfmachakostown@ngcdf.go.ke

(f) NGCDF Machakos Town Constituency Bankers

1. Bank A. (Operation Account) Equity Bank
Branch: Machakos
P.O. Box 75104-00200
Nairobi, Kenya

2. Bank B.(Deposit Account) Equity Bank
Branch: Machakos
P.O. Box 75104-00200
Nairobi, Kenya

3. Bank C. (PMC Accounts)

(a) Equity Bank
Branch: Machakos
P.O. Box 75104-00200
Nairobi, Kenya

(b) Bank: KCB Bank
Branch: Machakos
P.O. Box 48400-00100
Nairobi, Kenya

(c) Bank: Cooperative Bank
Branch: Machakos
P.O. Box 48231-00100
Nairobi, Kenya

(g) Independent Auditor

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

(h) Principal Legal Adviser






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

3. NGCDF Committee

Machakos Town NG CDFC Members

Name	Details
 Chairman Joseph Mbola Mathew	Name: Joseph Mbola Mathew Date of Birth: 29 th April 1967. Academic Qualification: Bachelor of Arts Work Experience: Businessman for over 30 years
 Member No. 2 Francis Muli Nzomo	Name: Francis Muli Nzomo Date of Birth: 1 st January 1988 Academic Qualification: Diploma in Biblical Training and School of Ministry Work Experience: Pastor for over 5 years
 Member No. 3 Martin Kiio Mwanja	Name: Martin Kiio Mwanja Date of Birth: 22 nd May 1990 Academic Qualification: Diploma in Journalism and Mass Communication Work Experience: Radio/TV Presenter for 3 and half years
 Member No. 4 Judith Mwendu Ngute	Name: Judith Mwendu Ngute Date of Birth: 20 th November 1985 Academic Qualification: Kenya Certificate of Secondary Education (KCSE) Work Experience: Business Lady for over 20 years
 Member No. 5 Theresia Ngina Peter	Name: Theresia Ngina Peter Date of Birth: 31 st October 1987 Academic Qualification: Diploma in Community Development Work Experience: Secretary for 5 years

*National Government Constituencies Development Fund (NGCDF)
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 Member No. 6 Rose Ndunge Chebet	<p>Name: Rose Ndunge Chebet Date of Birth: 22nd August 1997 Academic Qualification: Diploma in Theology Work Experience: Business Lady for 4 years</p>
 Member No. 7 Francis Mutinda Kanyambu	<p>Name: Francis Mutinda Kanyambu Date of Birth: 16th June 1964 Academic Qualification: Kenya Advanced Certificate of Education (KACE) Work Experience: Banker for 28 years</p>
 Member No. 8 Everlyne Nthambi Wambua	<p>Name: Everlyne Nthambi Wambua Date of Birth: 1st January 1986 Academic Qualification: Diploma in Social Work and Community Development Work Experience: Data Entry Clerk (Various Institutions) for 3 years and 4 month</p>
 Member No. 9 David Kiprono Rotich	<p>Name: David Kiprono Rotich Date of Birth: 12th December 1970 Academic Qualification: Master of Business Administration (MBA) Strategic Management Work Experience: Deputy County Commissioner for 30 years</p>
 Member No. 10 Nicholas Nyenyi Kimanzi	<p>Name: Nicholas Nyenyi Kimanzi Date of Birth: 10th October 1974 Academic Qualification: Master of Business Administration (MBA) Finance Professional Qualification: Member of the Institute of Certified Public Accountants of Kenya (ICPAK) in Good Standing Work Experience: Fund Account Manager for 18 years</p>

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Machakos Town NG-CDFC Members who exited during the financial year and the period they served: -

No	Name	Category	Period
1	Peter Muasya Malonza	Representative of Persons living with Disability	13 th December 2022 to 10 th April 2025 (2 years & 3 months)
2	Jackline Ndinda Ngayai	Nominee of the Constituency Office (Female)	13 th December 2022 to 10 th April 2025 (2 years & 3 months)
3	Joseph Munyao Paul	Male Youth Representative	13 th December 2022 to 10 th April 2025 (2 years & 3 months)

4. NG-CDFC Chairman's Report



Machakos Town Constituency is located in the Eastern part of Kenya and covers an area of approximately 280 square kilometers (KM²). It is one of the eight Constituencies in Machakos County. The current Member of the National Assembly for Machakos Town is Hon. Caleb Mutiso Mule.

Machakos town borders Kathiani Constituency to the North, Mavoko Constituency to the West, Mbooni Constituency to the South and Kaiti Constituency to the South-East. Machakos Town

Constituency population stands at 170,606 as per the 2019 Population and Housing Census. The Constituency has seven electoral Wards namely; Kalama, Mua, Mutituni, Muvuti/Kiima Kimwe, Machakos Central, Mumbuni North and Kola.

Out of the budget of Kshs. 334,701,363 we were able to spend Kshs. 203,660,082 translating to 61% absorption. The largest expenditure being the Bursary and Social Security Programme.

The constituency has no specific emerging issue safe for delay in the disbursement of funds from the Board. Nevertheless, we were able to spend Kshs. 75,742,183 out of Kshs. 83,249,955 on bursary translating to 91%. This enabled our students to remain in their learning institutions throughout the year.

The main challenge faced by the constituency in the implementation of projects is the unscrupulous contractors who may want to use shortcuts resulting to poor workmanship and failure to follow the Bill of Quantities to the latter.

Where such a case occurs, with the advice of the Public Works Officer, some amount of the contractor's retention is withheld to make good the defects and the undertake the omitted works.

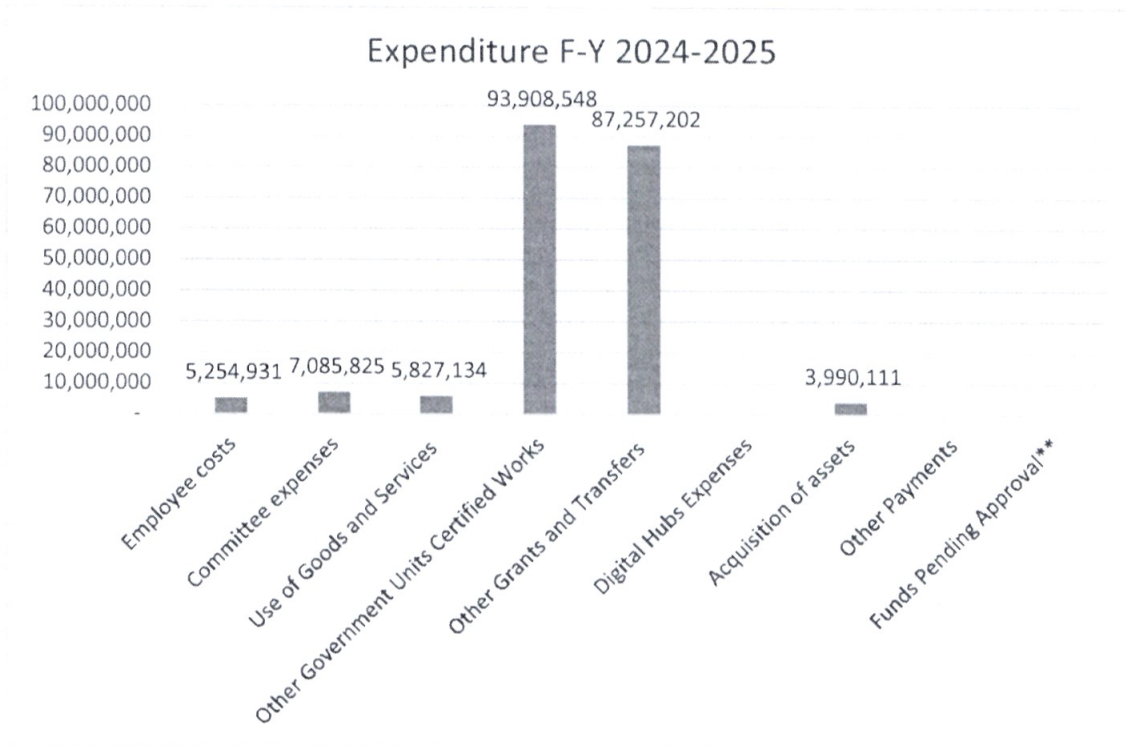


Figure 1: Expenditure for the F-Y 2024/2025

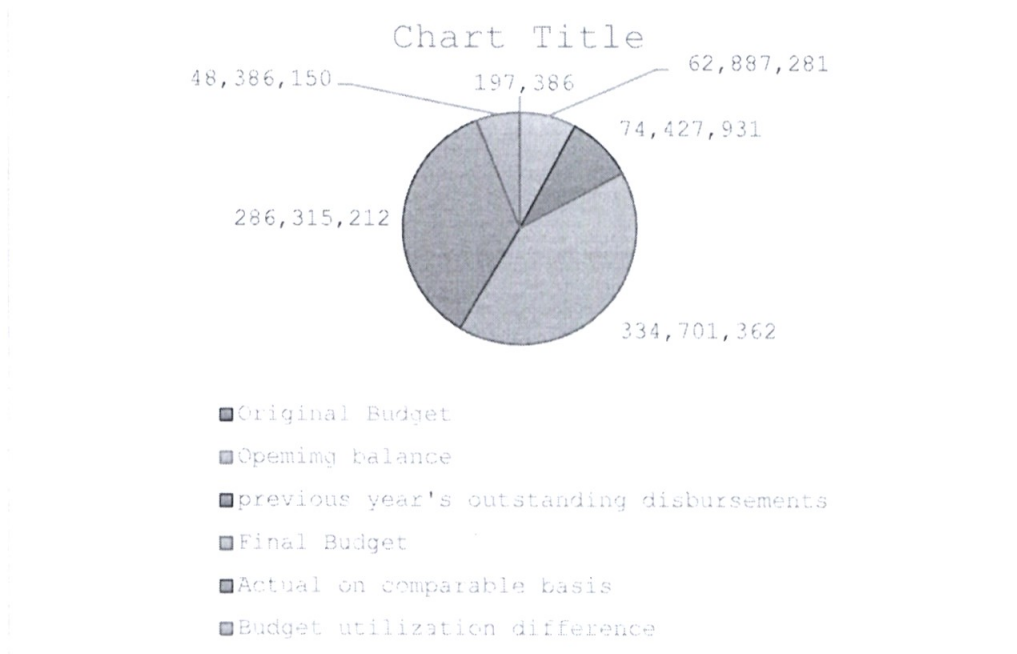


Figure 2: Budget and Utilization F-Y 2024/2025

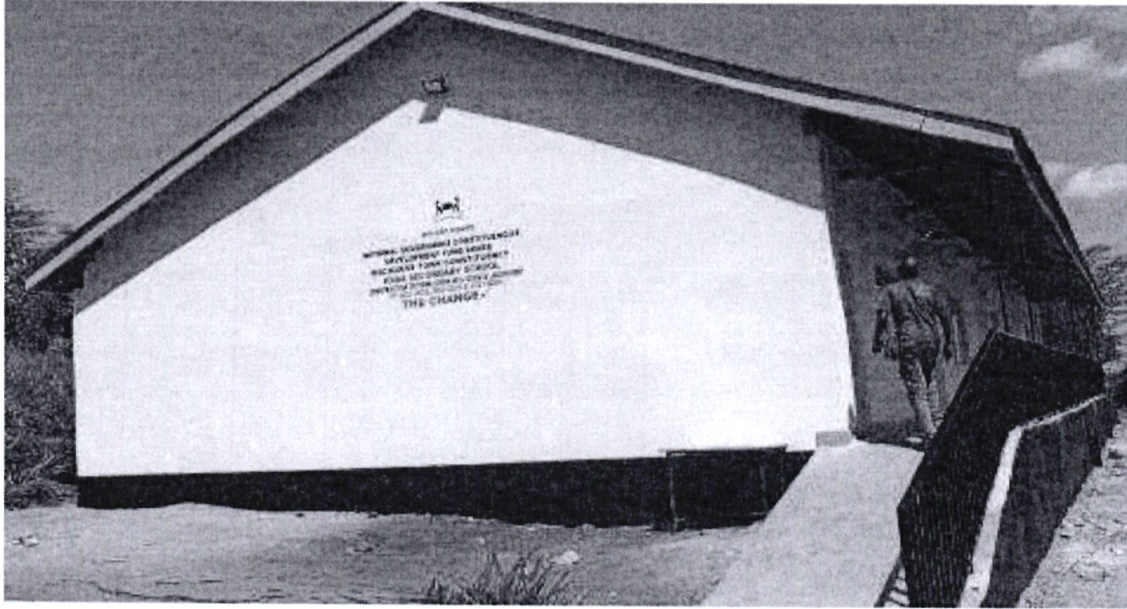


Figure 1: Keaa Secondary School Science Laboratory



Figure 2: Kyandili Primary School 4 door Pit Latrine



Figure 3: County Criminal Investigations Office block



Figure 4: Machakos School for the Deaf Primary Primary School - Renovation of two Classrooms

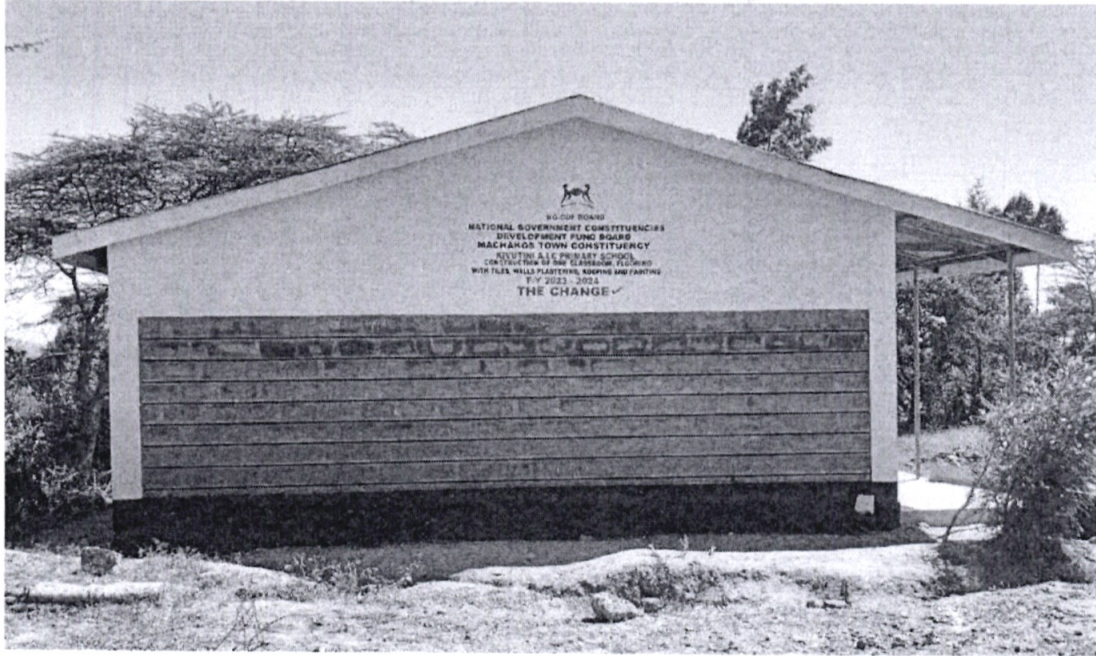


Figure 5: Kivutini AIC Primary School Construction of one Classroom

.....

Name
Chairman NGCDF Committee

5. Statement of Performance against Predetermined Objectives for FY 2024/25

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 Machakos Town Constituency 2023-2027 plan* are to:

1. *To reduce congestion in the classrooms*
2. *To improve the learning environment*
3. *To improve hygiene standards*
4. *To enhance security of the learning institutions*
5. *To improve academic performance*
6. *To increase transition rates*
7. *To engage the students in climate change mitigation activities*
8. *To improve infrastructure for security facilities*
9. *To equip the youth with skills and knowledge*
10. *To award education bursaries to needy students*
11. *To provide employment opportunities to special category*

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	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels</i>	<i>In FY 2024/25 -we increased number of classrooms by 29, Renovated 17 classrooms, completed 2 science laboratories, equipped 1 dining hall, Started 1 dormitory,</i>

<p>constructed 17 door pit latrines and Pit latrines and renovated NG-CDF office. Bursary beneficiaries at all levels were 14,842 as per the attached schedules</p>	<p>Number of physical infrastructure build in police stations/posts, ACC offices, Chiefs' offices, and 1 office.</p>	<p>To create a good working condition for the security officers</p>	<p>To improve infrastructure for security facilities</p>	<p>Security</p>
<p>In FY 2024/25 - We constructed 1 sub-County CIPU office, 1 Assistant Chiefs' office, and 1 County Criminal Investigation office.</p>	<p>Number of tanks and seedlings distributed to schools</p>	<p>To distribute water harvesting/storage tanks and seedlings to schools for environmental planting</p>	<p>To adopt a holistic approach to sustainable development by integrating environmental conservation into economic and social development activities.</p>	<p>Climate change mitigation activities</p>
<p>In FY 2024/25 - We distributed 1 tank of 10,000 litres each to Muvuti Boys and Muvuti Girls Schools.</p>	<p>Number of infrastructure build with emergency funds</p>	<p>Response to emergencies in the constituency</p>	<p>To cater for unforeseen occurrences in the constituency</p>	<p>Emergency</p>
<p>constructed 17 door pit latrines and Pit latrines which had sunk due to heavy rains.</p>	<p>In FY 2024/25 - We constructed 17 door pit latrines which had sunk due to heavy rains.</p>	<p>Number of infrastructure build with emergency funds</p>	<p>To cater for unforeseen occurrences in the constituency</p>	<p>Emergency</p>

6. Governance Statement

Appointment of NG-CDFC Members

The process of appointing members to the National Government Constituencies Development Fund Committee (NG-CDFC) in Kenya involves several steps and is as outlined in section 43 of the National Government Constituencies Development Fund Act, 2015. This committee plays a crucial role in overseeing the allocation and utilisation of funds for constituency development projects. Here's a general outline of the process:

- The Officer of the Board within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to the constituency committee.
- Interested candidates from various constituencies submit their applications to the NG-CDF Office within the specified deadline. Applicants are typically required to provide their qualifications, experience, and other relevant information.
- The selection panel within fourteen days of receiving the applications selects five applicants taking into account age, gender, special interest groups and regional balance. Within seven days of the selection process, the officer of the Board submits to the Board the names of the selected candidates together with the report of the selection panel.
- The Board then submits the names of the seven persons selected from each constituency to the National Assembly for approval. Within fourteen days after receipt of the names approved by the National Assembly, the Board appoints the members of the constituency committee by a Gazette notice. The Board, within fourteen days of the gazettelement of members of the constituency committee, informs the members of their appointment in writing.

NG-CDF Machakos Town appointed new committee members following the above process. The FAM submitted to the Board the names of the selected candidates together with the report of the selection panel then the Board submitted to the National Assembly for approval and the new committee members were gazetted on 21st May 2025 vide The Kenya Gazette No. Vol. CXXVII- No. 98, Notice No. 6462. The members were thereafter informed of their appointment in writing.

Nominees of the Selection Panel

NO	NAME	CATEGORY	WARD
1	Joseph Mbola Mathew	Male Adult Representative	Kalama
2	Francis Muli Nzomo	Male Adult Representative	Mutituni/Ngelani
3	Martin Kii Mwanja	Male Youth Representative	Kola
4	Judith Mwendu Ngute	Female Adult Representative	Muvuti/Kiima Kimwe
5	Theresia Ngina Peter	Female Adult Representative	Muvuti/Kiima Kimwe
6	Rose Ndunge Chebet	Female Youth Representative	Central

Nominee of the Body Representing Persons with Disability

NO	NAME	NOMINATING ORGANIZATION	NATURE OF PHYSICAL IMPAIRMENT	REMARKS
1	Francis Mutinda Kanyambu	Kyamata PWD Self Help Group	Physical	Does not require an aid to attend a meeting

Co-opted Member

NO	NAME	CATEGORY	WARD
1	Everlyne Nthambi Wambua	Female	Mua

Tenure of Office

The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board. (Sec 43(8))

Removal of NG-CDFC Members

The removal of National Government Constituencies Development Fund Committee (NG-CDFC) members in Kenya can occur under certain circumstances and is as outlined in section 43 (13) of the National Government Constituencies Development Fund Act, 2015. A member of constituency committee may be removed from office on any one or more of the following grounds:

- Serious violation of the constitution or any other law a contravention of chapter six.
- Lack of integrity.
- Gross Misconduct or Incompetence.

- Embezzlement of public funds.
- Bringing the committee into disrepute through un becoming personal public conduct.
- Promoting unethical practices.
- Causing disharmony within the committee.
- Physical or mental infirmity.
- Bankruptcy.

A decision to remove a member shall be made through a resolution of at least 5 members of the committee and the member sought to be removed shall be given a fair hearing before the resolution is made. A vacancy arising as a result of removal of a member shall be filled in the manner set out in section 10 and minutes of the meeting shall indicate the fact of the removal or appointment of a member. In Machakos Town no committee member has been removed from office.

Roles and Functions of NG-CDFC

The functions of a Constituency Committee shall be to:-

1. build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
2. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
3. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
4. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
5. Consult with relevant government departments to ensure that cost estimates for projects are realistic in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects
6. Rank projects proposals in order of priority while ensuring that on-going projects take precedence
7. Ensure that all projects receive adequate funding and are completed within three years

8. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board
9. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the board
10. Ensure that project reports are prepared and submitted to the board
11. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects.

Induction and Training of NG-CDFC Members

The training of members of a National Government Constituency Development Fund Committee (NG-CDFC) typically involves a combination of orientation, capacity building, and ongoing support. The NG-CDFC is responsible for overseeing the allocation and utilisation of funds allocated to constituencies for development projects, and their members need to have a good understanding of their roles and responsibilities. Machakos Town NG-CDFC members were inducted on 4th -9th July 2025 at Palm Oasis Resort, Garissa by NG-CDF Board on the following issues; -Orientation, Project Management, Procurement Policies and Procedures, Public Finance Management, Risk Management, Strategic Planning in NG-CDF, Records Management, Complaints Handling Mechanism, Conduct of Meetings and Minutes writing, Taxation on NG-CDF Projects, Effective Communication and ICT Solutions among others.

Number of Meeting in a Year

NG-CDF Act stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings. NG-CDFC Machakos Town held twenty meetings of which all members attended.

MEMBERS	DESIGNATION	DATE OF NG-CDFC MEETINGS									
		19. 07. 24	22. 08. 24	02. 10. 24	23. 10. 24	07. .11 24	27 .11 24	04. 12. 24	11. 12. 24	19. 12. 24	07. 01. 25
Joseph Mbola Mathew	Chairman	√	√	√	√	√	√	√	√	√	√
Judith Mwendu Ngute	Secretary	√	√	√	√	√	√	√	√	√	√
Everlyne Nthambi Wambua	Member	√	√	√	√	√	√	√	√	√	√

*National Government Constituencies Development Fund (NGCDF)
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Francis Muli Nzomo	Member	√	√	√	√	√	√	√	√	√	√
Joseph Munyao Paul	Member	√	√	√	√	√	√	√	√	√	√
Theresia Ngina Peter	Member	√	√	√	√	√	√	√	√	√	√
Peter Muusya Malonza	Member	√	√	√	√	√	√	√	√	√	√
Jackline Ndinda Ngayai	Member	√	√	√	√	√	√	√	√	√	√
David K. Rotich	Member	√	√	√	√	√	√	√	√	√	√
Nicholas N. Kimanzi	Ex-Officio	√	√	√	√	√	√	√	√	√	√

MEMBERS	DESIGNATION	DATE OF NG-CDFC MEETINGS									
		22.01.25	20.02.25	27.02.25	26.03.25	30.04.25	23.05.25	27.05.25	10.06.25	25.06.25	26.06.25
Joseph Mbola Mathew	Chairman	√	√	√	√	√	√	√	√	√	√
Judith Mwende Ngute	Secretary	√	√	√	√	√	√	√	√	√	√
Everlyne Nthambi Wambua	Member	√	√	√	√	√	√	√	√	√	√
Francis Muli Nzomo	Member	√	√	√	√	√	√	√	√	√	√
Martin Kiiro Mwanja	Member	√	√	√	√	√	√	√	√	√	√
Theresia Ngina Peter	Member	√	√	√	√	√	√	√	√	√	√
Francis Mutinda Kanyambu	Member	√	√	√	√	√	√	√	√	√	√
Rose Ndunge Chebet	Member	√	√	√	√	√	√	√	√	√	√
David K. Rotich	Member	√	√	√	√	√	√	√	√	√	√
Nicholas N. Kimanzi	Ex-Officio	√	√	√	√	√	√	√	√	√	√

Policy on Conflict of Interest

Sec 16 of the Leadership and Integrity Act gives out guidelines on how a state officer should conduct himself/herself if a conflict of interest arises in the course of his duties. The officer should avoid being in a situation where personal interests conflict or appear to conflict with the state officer's official duties.

At the beginning of every meeting, Machakos Town NG-CDFC members have to declare their interest on the items of agenda. A member whose personal interest conflicts with any item of agenda shall declare the personal interest to the committee. The committee may give direction

that such a member refrains from participating in any deliberations with respect to the matter and the conflict of interest is then recorded in the minutes of the meeting.

Machakos Town NG-CDF maintains a register of conflict of interest for the committee members and staff.

Remuneration of members

NG-CDFC members do not earn a salary but they are paid a sitting allowance when they attend NG-CDFC meetings. The chairman is paid a sitting allowance of Ksh. 7,000 while the other members Ksh. 5,000 per sitting as per guiding circular issued by the NG-CDF Board.

Risk Management

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

- Set the organization's risk appetite and tolerance levels. This means determining how much risk the organization is willing to take in order to achieve its goals.
- Review and approve the organization's risk management framework and policies. This framework should define how the organization identifies, assesses, and manages risks.
- Oversee the implementation and effectiveness of the organization's risk management process. This includes monitoring the risks that the organization faces, assessing the effectiveness of the controls in place to manage those risks, and making recommendations for improvement.
- Report to the board of directors on the organization's risk management activities. This includes providing information on the organization's risk profile, the effectiveness of its risk management process, and any significant risks that the organization is facing.

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 of the Leadership and integrity Act. Part II of the Act has outlined various codes of conduct for the state officers.

Before a member is nominated to the NG-CDF Committee, he/she has to clear with the relevant bodies such as EACC, Police, KRA, CRB and HELB. This is to ensure that the person's conduct is above board.

Succession Plan

The Fund Account Manager seconded by the Board to the constituency is the custodian of all records and equipment of the constituency during the term of the Parliament and during transitions occasioned by general elections or a by-election (section 49(9) of NG-CDF Act. Thus, whenever a vacancy occurs in the constituency committee by reason of resignation, incapacitation or demise of a member, the vacancy is filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

7. Management Discussion and Analysis

Over the last five years, Machakos Town has implemented several projects successfully. Out of the total project allocation of Kshs. 640,743,089 the constituency spent Kshs. 245,685,516 on construction of new classrooms and rehabilitation of old classrooms in primary schools. Bursary took the second position in spending where Kshs. 207,416,882 was used to fund the needy students in the institutions of learning. This has enabled students to remain in schools throughout the year without being send home for the tuition fees.

In the last three years, the constituency was purchasing buses for secondary schools. As a result, a substantive amount was spend on secondary schools. Thus secondary schools took the third position in spending with Kshs. 91,665,901 allocated to secondary schools.

Other projects are; Emergency, Kshs. 35,369,668, Security Kshs. 29,508,410 and Electricity Kshs. 10,000,000.

The constituency has complied with statutory payments and it is not owed by the relevant bodies such as KRA, NSSF, SHA /SHIF, Housing Levy and NITA. The risks facing the constituency is delay in project implementation due to the PPRA requirement on e-GPS, poor workmanship by some unscrupulous contractors, failure to deliver as per contract terms by some contractors, delay in disbursement of funds from the Board among others.

The constituency has financial obligation of disbursing funds to the PMC not more than thirty days after receiving the AIE. It also has financial obligation to approve payment to the contractors once the payment certificate is received from the Public Works Officer. Finally, the constituency has a financial obligation of remunerating the NG-CDF staff on monthly basis and paying NG-CDF Committee allowances whenever they have an official meeting.

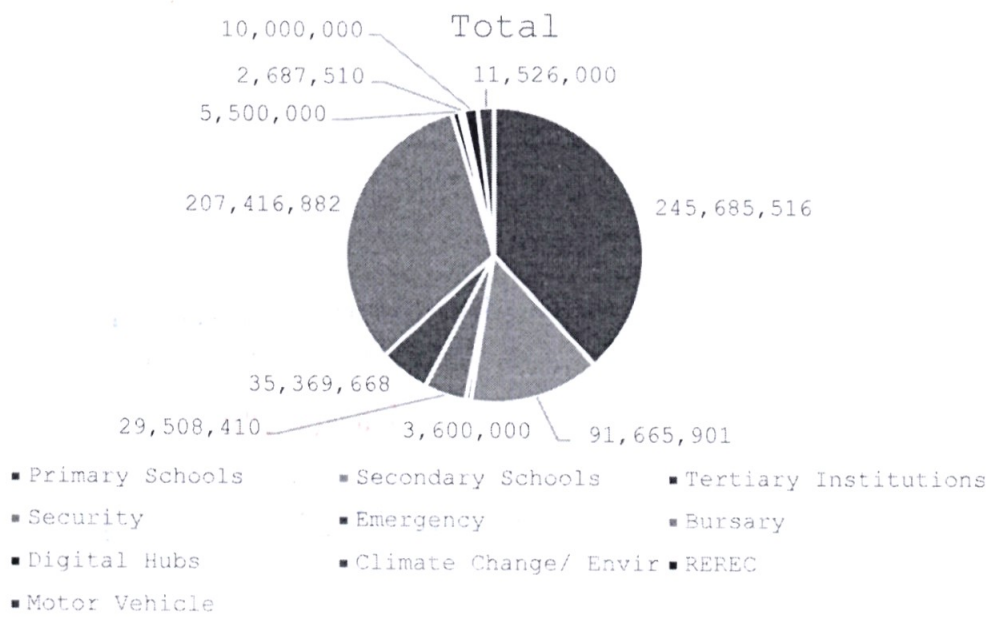


Figure 1: Constituency Performance for 5 years

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

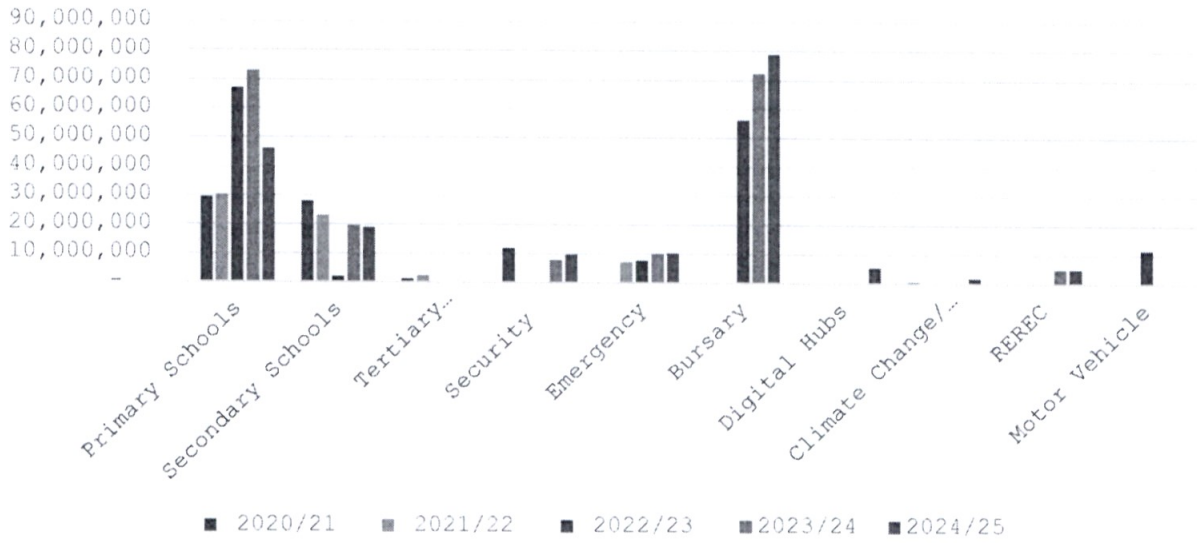


Figure 2: Constituency performance for the last 5 years across various sectors


 Name: Nicholas N. Kimanzi
 Fund Account Manager

**THE FUND ACCOUNT MANAGER
 MACHAKOS TOWN NG-CDF**
20 AUG 2025
 P. O. Box 2521-90100,
 MACHAKOS.

8. Environmental and Sustainability Reporting

Machakos Town NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on the social sector, namely, Education & Training, Security Sector Support, Environment, and giving bursaries to the needy students. This pillar also makes special provisions for students who are vulnerable and with special needs.

1. Sustainability strategy and profile -

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

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

2. Environmental performance

- a. The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices such as gabion Construction to reduce soil erosion.

During our Ward Forum meetings, the youth and public are sensitized on environmental conservation activities, such as planting of trees. It is during these forums that the youth are sensitized on the impact of drug abuse.

Machakos Town has in the last two years constructed a Sub County Critical Infrastructure Police Unit office and County Criminal Investigation Office within Machakos town. This is meant to bring services closer to the constituents.

3. Employee welfare

We invest in providing the best working environment for our employees. Machakos Town 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. Machakos Town constituency invests in capacity-building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross-cutting issues.

The committee has a safety policy in compliance with the Occupational Safety and Health Act of 2007 (OSHA) and has ensured the work environment is conducive to everybody's movement and accessibility within the office, including PWDs. The Constituency has also put in place disaster-mitigating measures, including fire extinguishers and accessible escape routes in case of emergency.

4. Marketplace practices-

Machakos Town Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Machakos Town 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

Machakos Town Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, considering the national development plans and policies and the constituency strategic development plan. The

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


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

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

Public Awareness

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

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


.....
Name: Nicholas N. Kimanzi
Fund Account Manager.



9. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012, requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

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

The Accounting Officer in charge of the NGCDF- Machakos Town Constituency accepts responsibility for the entity's financial statements, which have been prepared on the transitional provisions under IPSAS 33 and adopted a phased approach. The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Machakos Town Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Machakos Town Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of

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

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

Approval of the financial statements

The NGCDF- Machakos Town Constituency financial statements were approved and signed by the Accounting Officer on 20th August 2025



.....
Name: Joseph Mbola Mathew
Chairman – NGCDF Committee



.....
Name: Nicholas N. Kimanzi
Fund Account Manager



REPUBLIC OF KENYA

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

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MACHAKOS TOWN 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.

An Unmodified Opinion is issued when the Auditor-General concludes that 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 aim to address the Auditor-General's statutory roles and responsibilities 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

Opinion

I have audited the accompanying transitional International Public Sector Accounting Standards (IPSAS) financial statements of National Government Constituencies Development Fund - Machakos Town Constituency set out on pages 1 to 96, 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, the transitional International Public Sector Accounting Standards (IPSAS) financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Machakos Town Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the National Government Constituencies Development Fund Act, 2015, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Machakos Town 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 opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.334,701,362 and Kshs.286,315,212 respectively, resulting to underfunding of Kshs.48,386,150 or approximately 14% of the budget. Similarly, the Fund expended Kshs.203,323,751 against actual receipts of Kshs.286,315,212 resulting to under absorption of Kshs.82,991,461 or approximately 29% of actual receipts.

The underfunding and under absorption affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Information

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

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

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

Delay in Project Implementation

Review of the project implementation status report as at 30 June, 2025 revealed that the Fund allocated Kshs.100,047,975 for implementation of sixty-seven (67) projects. However, only one (1) project worth Kshs.5,000,000 was completed and in use while sixty-six (66) projects worth Kshs.95,047,975 had not started. Management attributed the delay to the late disbursement of funds by the Board as well as slow tender processing and approval. **Appendix I**

In the circumstances, the constituents of the Machakos Town Constituency did not obtain value for money from the sixty-six (66) incomplete projects with a total cost of Kshs.95,047,975.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes

and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 December, 2025

Appendix 1: Delayed Project Implementation

S/No.	Name of Project	Activities	Amount Allocated (Kshs)	Project Implementation Status
Projects Not Started				
1.	Kyanda Secondary School	Rehabilitation of a School Borehole: - Pump repair and cleaning of the borehole	700,000.00	Not Started
2.	Machakos Town Technical and Vocational College	Supply and installation of 2 water tanks of 10,000 litres each for water harvesting at the Institution (2 water tanks Kshs.200,000, 2 water tank bases Kshs.150,000, transport and guttering Kshs.140,000) and supply of 100 tree seedlings for planting within the institution compound Kshs.10,000.	500,000.00	Not Started
3.	Mung'ala Primary School	Construction of 55 Gabion boxes to prevent soil erosion in the school compound Kshs.659,782.52 and supply of 100 tree seedlings for planting around the gabions Kshs.10,000.	669,782.52	Not Started
4.	Kisueni Primary School	Construction of a 4-door pit latrine	700,000.00	Not Started
5.	St Marys Girls Primary School	Construction of 1 classroom	1,400,000.00	Not Started
6.	Mangauni Primary School	Construction of 5 door pit latrine (2 for girls & 3 for boys)	1,000,000.00	Not Started
7.	Mumbuni Primary School (Kalama)	Construction of 1 classroom	1,400,000.00	Not Started
8.	Metuma Primary School	Construction of a 4-door pit latrine	700,000.00	Not Started
9.	Metuma Secondary School	Construction of a 4-door pit latrine	700,000.00	Not Started
10.	Machakos Town Technical	Construction of a 4-door pit latrine	700,000.00	Not Started

S/No.	Name of Project	Activities	Amount Allocated (Kshs)	Project Implementation Status
	Vocational College			
11.	Kimutwa Primary School	Additional funds for completion of 1 classroom	400,000.00	Not Started
12.	Ianzoni Primary School	Renovation to completion of 2 classrooms: Re-roofing, fixing of windows and doors, plastering, flooring with tiles and painting.	1,400,000.00	Not Started
13.	Kamuthini Primary School	Construction to completion of 1 classroom with floor tiles.	1,400,000.00	Not Started
14.	Kamweleni Primary School	Renovation to completion of 2 classrooms: Re-roofing, fixing of windows and doors, plastering, flooring with tiles and painting.	1,400,000.00	Not Started
15.	Kaseve Primary School	Renovation to completion of 2 classrooms: Re-roofing, fixing of windows and doors, plastering, flooring with tiles and painting.	1,400,000.00	Not Started
16.	Kiangini Primary School	Construction to completion of 1 classroom with floor tiles.	1,400,000.00	Not Started
17.	Kikumbo Primary School	Construction to completion of 1 classroom with floor tiles.	1,400,000.00	Not Started
18.	Kinoi Primary School	Construction to completion of 1 classroom with floor tiles.	1,400,000.00	Not Started
19.	Kisueni Primary School	Construction to completion of 1 classroom with floor tiles.	1,400,000.00	Not Started
20.	Kititu Primary School	Construction to completion of 2 classrooms with floor tiles	2,800,000.00	Not Started
21.	Kivandini Primary School	Renovation to completion of 2 classrooms: Re-roofing, fixing of windows and doors,	1,400,000.00	Not Started

S/No.	Name of Project	Activities	Amount Allocated (Kshs)	Project Implementation Status
		plastering, flooring with tiles and painting.		
22.	Kivandini Primary School	Levelling of 2.47 acres School Playground	300,000.00	Not Started
23.	Kivandini Primary School	Fencing of 277 metres school compound with chainlink and concrete poles at Kshs.800,000 and installation of a metallic gate at Kshs.400,000	1,200,000.00	Not Started
24.	Kusyomuomo Primary School	Renovation to completion of 2 classrooms: Re-roofing, fixing of windows and doors, plastering, flooring with tiles and painting.	1,400,000.00	Not Started
25.	Kyaani Primary School (Mua Ward)	Renovation to completion of 2 classrooms: Re-roofing, fixing of windows and doors, plastering, flooring with tiles and painting.	1,400,000.00	Not Started
26.	Kyaani Primary School (Kalama)	Construction to completion of 1 classroom with floor tiles.	1,400,000.00	Not Started
27.	Kyanda Primary School	Renovation to completion of 2 classrooms: Re-roofing, fixing of windows and doors, plastering, flooring with tiles and painting.	1,400,000.00	Not Started
28.	Kyanguli Primary School	Renovation to completion of 2 classrooms: Re-roofing, fixing of windows and doors, plastering, flooring with tiles and painting.	1,400,000.00	Not Started
29.	Kyanzasu Primary School	Fencing of 312 metres school compound with chain-link and concrete poles at Kshs.900,000 and installation of a metallic gate at Kshs.400,000	1,300,000.00	Not Started

S/No.	Name of Project	Activities	Amount Allocated (Kshs)	Project Implementation Status
30.	Kyasila Primary School	Construction to completion of 1 classroom with floor tiles.	1,400,000.00	Not Started
31.	Mbaluku Primary School	Construction to completion of 1 classroom with floor tiles.	1,400,000.00	Not Started
32.	Mbusyani Primary School	Construction to completion of a 2 door boys' and 2 door girls' pit latrines @ Kshs.400,000 with 2 doors catering for PWDs of either gender.	800,000.00	Not Started
33.	Mikuini Primary School	Renovation to completion of 2 classrooms: Re-roofing, fixing of windows and doors, plastering, flooring with tiles and painting.	1,400,000.00	Not Started
34.	Mua Farm Primary School	Renovation to completion of 5 classrooms: Re-roofing	1,200,000.00	Not Started
35.	Mumbuni Primary School	Construction to completion of 2 classrooms with floor tiles	2,800,000.00	Not Started
36.	St. Francis Kavovi Primary School	Construction to completion of 1 classroom with floor tiles.	1,400,000.00	Not Started
37.	St. Francis Kavovi Primary School	Fencing of 312 metres school compound with chain-link and concrete poles at Kshs.900,000 and installation of a metallic gate at Kshs.400,000.	1,300,000.00	Not Started
38.	St. Mary's Boys Primary School	Construction to completion of 2 classrooms with floor tiles.	2,800,000.00	Not Started
39.	St. Mary's Girls Primary School	Renovation to completion of 5 classrooms: Re-roofing	1,200,000.00	Not Started
40.	St. Mary's Girls Primary School	Fencing of 243 metres school compound with chain-link and concrete poles at Kshs.700,000 and installation of a metallic gate at Kshs.400,000.	1,100,000.00	Not Started

S/No.	Name of Project	Activities	Amount Allocated (Kshs)	Project Implementation Status
41.	Yakamete Primary School	Fencing of 312 metres school compound with chain-link and concrete poles at Kshs.900,000 and installation of a metallic gate at Kshs.400,000.	1,300,000.00	Not Started
42.	ABC Kiseveni Secondary School	Completion of 9 rooms (Reception, computer room, staffroom, Principal's office, Deputy Principal's office, store, exam production room and 2 toilets) ground floor of a storey building: - Floor tiling, fixing of window panes and painting. (The project was initiated by the school BoM).	2,000,000.00	Not Started
43.	Iluvya Secondary School	Completion of a 2-classroom single storey building: - Roofing, installation of windows and doors, fixing of balcony grills, plastering and painting. (The classrooms were initiated by the school BoM).	2,000,000.00	Not Started
44.	Iluvya Secondary School	Completion of a 30-student capacity Science Laboratory: - work tops, flooring, tiling, plastering and painting. (The laboratory was initiated by the school BoM).	1,000,000.00	Not Started
45.	Kanyongo Secondary School	Construction to completion of 1 classroom with floor tiles.	1,400,000.00	Not Started
46.	Kasinga Secondary School	Purchase of 0.48 acres of land for school expansion.	1,400,000.00	Not Started

S/No.	Name of Project	Activities	Amount Allocated (Kshs)	Project Implementation Status
47.	Katoloni Secondary School	Renovation to completion of a 220 capacity dormitory: - Raising of the walls, roofing, fixing of 2 flash doors and window panes, floor tiling, plastering and painting.	2,500,000.00	Not Started
48.	Kiuu Secondary School	Fencing of 312 metres school compound with chain-link and concrete poles at Kshs.900,000 and installation of a metallic gate at Kshs.400,000.	1,300,000.00	Not Started
49.	Kyambuko Secondary School	Construction to completion of 1 classroom with floor tiles.	1,400,000.00	Not Started
50.	Kyandili Secondary School	Renovation to completion of a Science Laboratory: - work tops, flooring, tiling and painting.	1,200,000.00	Not Started
51.	Kyandili Secondary School	Renovation to completion of a Dining hall and Kitchen: - Repair of cracked walls, flooring, tiling and painting.	1,800,000.00	Not Started
52.	Mulaani Secondary School	Construction of a 200 capacity Dining Hall and Kitchen phase I: - Substructure, walling and roofing.	3,000,000.00	Not Started
53.	Kwa Kitaa Primary School	Construction to completion of 1 JSS classroom with tiles.	1,400,000.00	Not Started
54.	Nzaini Primary School	Construction to completion of 1 JSS classroom with tiles.	1,400,000.00	Not Started
55.	Assistant County Commissioner's Office Mutituni	Construction to completion of 2 single roomed staff houses	1,500,000.00	Not Started
56.	Assistant County Commissioner's Office Mutituni	Fencing of 208 metres office compound with chain-link and concrete poles at Kshs.600,000 and	1,000,000.00	Not Started

S/No.	Name of Project	Activities	Amount Allocated (Kshs)	Project Implementation Status
		installation of a metallic gate at Kshs.400,000.		
57.	Kimutwa Chief's Office	Additional funds for completion of fencing to completion of 150-meter office compound at Kshs.157,000, installation of a metallic gate at Kshs.200,000 and installation of electrical work at Kshs.188,000.	545,000.00	Not Started
58.	Kitanga Assistant Chief's Office	Additional funds for completion of a 4 roomed Assistant Chief's Office: Completion of Office Phase II: Electrical works, plumbing, tiling and painting.	1,263,410.00	Not Started
59.	Kusyomuomo Police Post	Renovation to completion of 6 Police staff units (5 single roomed and 1 double roomed): Fixing of 1 metallic door, 1 flush door, 5 windows, plastering and painting	500,000.00	Not Started
60.	Machakos Town NG-CDF Office	Renovation to completion of 16 roomed NG-CDF Office:- Installation of 10 flash doors, 6 double metallic doors, 3 single metallic doors and windows' accessories, ceiling, repair of cracked walls and painting. Landscaping, gutters for rain water harvesting, 10,000 litre water tank, and drainage.	3,000,000.00	Not Started

S/No.	Name of Project	Activities	Amount Allocated (Kshs)	Project Implementation Status
61.	Rural Electrification and Renewable Energy Corporation (REREC)	Contribution to the Matching Fund Facility of Kshs.5,000,000 to fund electrification in the following area of Machakos Town Constituency : - (1) Salvation Army in Ivutini (2) Nzoweni in Kithima (3) Minyaalala (4) Miwongoni (5) Misakwani.	5,000,000.00	Not Started
62.	Machakos Township Digital Hub (Basic Option)	Construction to completion and furnishing of 1 Basic Model Digital Hub	5,000,000.00	Not Started
63.	Assistant County Commissioner's Office Kalama Digital Hub	Furnishing of office with furniture and worktops for computer instalation	500,000.00	Not Started
64.	Kyanda Secondary School	Rehabilitation of a School Borehole: - Pump repair and cleaning of the borehole	700,000.00	Not Started
65.	Mung'ala Primary School	Construction of 55 Gabion boxes to prevent soil erosion in the school compound Kshs.659,782.52 and supply of 100 tree seedlings for planting around the gabions Kshs.10,000.	669,782.52	Not Started
66.	Kasinga Secondary School	Purchase of 0.48 acres of land for school expansion	1,400,000.00	Not Started
	Total		<u>95,047,975.00</u>	

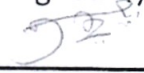
*National Government Constituencies Development Fund (NGCDF)
Machakos Town Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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

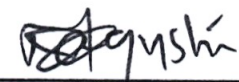
	Note	2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	197,386,150
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	186,000
Total revenue		197,572,150
Expenses		
Employee costs	10	5,844,762
Committee expenses	11	7,085,825
Use of Goods and Services	12	5,783,122
Other Government Units Actual expenditure	13	91,991,580
Other Grants and Transfers Actual expenditure	14	87,688,325
Depreciation and amortization expense	15	2,830,325
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		201,223,938
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		(3,651,789)

The Constituency financial statements were approved by the NGCDFC on 20th August


2025 and signed by:



Chairman NG-CDF
Committee
Name: Joseph M. Mathew



National Sub-County
Accountant
Name: Augustus K. Mulwa
ICPAK M/No: 20453



Fund Account Manager
Name: Nicholas N. Kimanzi

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

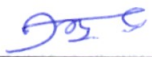
National Government Constituencies Development Fund (NGCDF)
Machakos Town Constituency
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12. Statement Of Financial Position As At 30th June, 2025

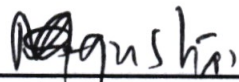
	Note	2024-2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	82,991,461	62,701,281
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	48,386,150	74,427,931
Prepayments	22	44,012	-
Total Current Assets		131,421,623	137,129,212
Non-Current Assets			
Property, Plant and Equipment	23	10,372,406	9,212,620
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		10,372,406	9,212,620
Total Assets (A)		141,794,029	146,341,832
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	1,238,786	2,724,631
Lease Liabilities	28	-	-
Gratuity Provision	29	1,624,797	1,034,966
Total Current Liabilities		2,863,583	3,759,597
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		2,863,583	3,759,597
Net Assets (A-B)		138,930,446	142,582,235
Represented by:			
Revaluation Reserves		-	-
Accumulated Surplus		138,930,446	142,582,235
Total Net Assets		138,930,446	142,582,235

*National Government Constituencies Development Fund (NGCDF)
Machakos Town Constituency
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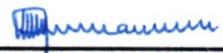
The Constituency financial statements set out on pages 1 to 38 approved by NG CDFC on 20th August 2025 and signed by:



Chairman NG-CDF
Committee
Name: Joseph M. Mathew



National Sub-County
Accountant
Name: Augustus K. Mulwa
ICPAK M/No: 20453



Fund Account Manager
Name: Nicholas N. Kimanzi




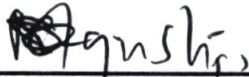
*National Government Constituencies Development Fund (NGCDF)
Machakos Town Constituency
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13. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
Fund Balance as at 30 th June 2024	-	29,718,882	29,718,882
Adjustments			
Recognition of Assets	-	115,587,984	115,587,984
Recognition of Liabilities	-	2,724,631	2,724,631
As at July 1, 2024	-	142,582,235	142,582,235
Surplus/(Deficit) For the Period	-	(3,651,789)	(3,651,789)
Revaluation Gain/Loss	-	-	-
As at June 30, 2025	-	138,930,446	138,930,446

The Constituency financial statements were approved by the NGCDFC on 20th August 2025 and signed by:


Chairman NG-CDF
Committee
Name: Joseph M. Mathew


National Sub-County
Accountant
Name: Augustus K. Mulwa
ICPAK M/No: 20453


Fund Account Manager
Name: Nicholas N. Kimanzi

Note:

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



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

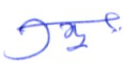
14. Statement Of Cash Flows for The Year Ended 30th June 2025

	Notes	2024-2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		223,427,931
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		186,000
Total Receipts		223,613,931
Payments		
Employee costs		5,254,931
Committee expenses		7,085,825
Use of Goods and Services		5,827,134
Other Government Units Certified Works		93,908,548
Other Grants and Transfers		87,257,202
Digital Hubs Expenses		-
Total Payments		199,333,640
Net Cash Flows from/ (used in) Operating Activities	30	24,280,291
Cash flows From Investing Activities		
Purchase of PPE		3,990,111
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		20,290,180
Net increase/(decrease) in cash & Cash equivalents		-
Cash Flows from Financing Activities		
Lease Payment		-
Net Cash Flows from Financing Activities		20,290,180

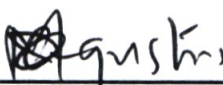
*National Government Constituencies Development Fund (NGCDF)
Machakos Town Constituency
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Cash and cash equivalents at 1 July	19	62,701,281
Cash and cash equivalents at 30 June	19	82,991,461


The Constituency financial statements were approved by the NGCDFC on 20th August 2025 and signed by:



Chairman NG-CDF
Committee
Name: Joseph M. Mathew



National Sub-County
Accountant
Name: Augustus K. Mulwa
ICPAK M/No: 20453



Fund Account Manager
Name: Nicholas N. Kimanzi



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

15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c *100
	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers From the NGCDF Board	197,386,150	62,701,281	74,427,931	334,515,362	286,129,212	48,386,150	86%
Transfers from domestic and foreign partners	-	-	-	-	-	-	-
Finance income	-	-	-	-	-	-	-
Miscellaneous income	-	186,000	-	186,000	186,000	-	100%
Totals	197,386,150	62,887,281	74,427,931	334,701,362	286,315,212	48,386,150	
Expenses							
Employee costs	5,957,650	6,644,751	-	12,602,401	5,254,931	7,347,470	42%
Committee expenses	4,424,940	3,101,885	-	7,526,825	7,085,825	441,000	94%
Use of Goods and Services	7,382,163	3,306,010	-	10,688,173	5,827,134	4,861,039	55%
Other Government Units Certified Works	66,900,000	38,636,952	66,064,490	171,601,442	93,908,548	77,692,894	55%

*National Government Constituencies Development Fund (NGCDF)
Machakos Town Constituency
Annual Report and Financial Statements for The Year Ended June 30, 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
	<i>2024/2025</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>2024/2025</i>	<i>2024/2025</i>		
Other Grants and Transfers	97,821,397	6,303,561	8,117,725	112,242,683	87,257,202	24,985,481	78%
Digital Hubs Expenses	5,500,000	-	-	5,500,000	-	5,500,000	0%
Acquisition of Assets	3,000,000	4,708,122	245,716	7,953,838	3,990,111	3,963,727	50%
Other Payments	5,000,000	-	-	5,000,000	-	5,000,000	0%
Funds Pending Approval**	1,400,000	186,000	-	1,586,000	-	1,586,000	0%
Total Expenditure	197,386,150	62,887,281	74,427,931	334,701,362	203,323,751	131,377,611	
Surplus for the period							

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


*National Government Constituencies Development Fund (NGCDF)
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Explanatory Notes.

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	131,377,611
Less undisbursed funds receivable from the Board as at 30 th June 2025	48,386,150
Cash and Cash Equivalents at the end of the 30 th June 2025	82,991,461

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 20th August 2025 and signed by:


Fund Account Manager

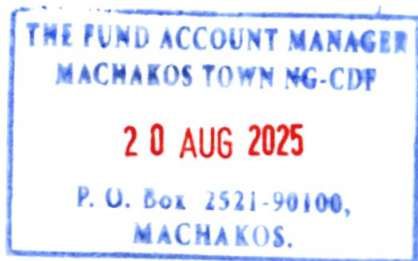
Name: Nicholas N. Kimanzi


National Sub-County Accountant

Name: Augustus K. Mulwa
ICPAK M/No: 20453


Chairman NG-CDF Committee

Name: Joseph M. Mathew



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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 COMPENSATION OF EMPLOYEES	5,957,650	6,644,751	-	12,602,401	5,254,931	7,347,470
1.2 COMMITTEE ALLOWANCES	1,728,000	-	-	1,728,000	1,287,000	441,000
1.3 USE OF GOODS AND SERVICES	4,157,518	1,743,366	-	5,900,884	5,827,134	73,750
Sub-total	11,843,168	8,388,117		20,231,285	12,369,065	7,862,220
2.0 Monitoring and evaluation						
2.1 CAPACITY BUILDING	2,790,000	-	-	2,790,000	-	2,790,000-
2.2 COMMITTEE ALLOWANCES	2,696,940	3,101,885	-	5,798,825	5,798,825	-
2.3 USE OF GOODS AND SERVICES	434,645	1,562,644	-	1,997,289	-	1,997,289
Sub-total	5,921,585	4,664,529	-	10,586,114	5,798,825	4,787,289

*National Government Constituencies Development Fund (NGCDF)
Machakos Town Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
3.0 EMERGENCY						
3.1 PRIMARY SCHOOLS						
KITULU PRIMARY SCHOOL	-	700,000	-	700,000	635,052	64,948
KISUENI PRIMARY SCHOOL	-	700,000	-	700,000	667,125	32,875
MANGAUNI PRIMARY SCHOOL	1,000,000	-	-	1,000,000	953,326	46,674
METUMA PRIMARY SCHOOL	700,000	-	-	700,000	569,502	130,498
3.2 SECONDARY SCHOOLS		-	-			
METUMA SECONDARY SCHOOL	700,000	-	-	700,000	569,502	130,498
3.3 TERTIARY INSTITUTIONS		-	-			
MACHAKOS TOWN TECHNICAL VOCATIONAL COLLEGE	700,000	-	-	700,000	667,135	32,865
UNALLOCATED	4,088,745	2,655	-	4,091,400	-	4,091,400
SUB-TOTAL	7,188,745	1,402,655	-	8,591,400	4,061,642	4,529,758

*National Government Constituencies Development Fund (NGCDF)
Machakos Town Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
4.0 BURSARY AND SOCIAL SECURITY						
4.1 PRIMARY SCHOOLS	-	-	-	-	-	-
4.2 SECONDARY SCHOOLS	48,254,460	-	-	48,254,460	48,254,370	90
4.3 TERTIARY INSTITUTIONS	30,000,000	95,495	-	30,095,495	26,912,813	3,182,682
4.4 SPECIAL SCHOOLS	700,000	-	-	700,000	575,000	125,000
4.5 EDUCATION SUPPORT PROGRAMMES	-	-	-	-	-	-
4.6 SOCIAL SECURITY	-	4,200,000	-	4,200,000	-	4,200,000
SUB-TOTAL	78,954,460	4,295,495	-	83,249,955	75,742,183	7,507,772
5.0 CLIMATE CHANGE MITIGATION						
5.1 MUVUTI BOYS HIGH SCHOOL	-		158,863	158,863	158,000	863
5.2 MUVUTI GIRLS SECONDARY SCHOOL	-		158,862	158,862	158,000	862

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
5.3 KYANDA SECONDARY SCHOOL	700,000	-	-	700,000		700,000
5.4 MACHAKOS TOWN TECHNICAL AND VOCATIONAL COLLEGE	500,000	-	-	500,000	-	500,000
5.5 MUNG'ALA PRIMARY SCHOOL	669,783	-	-	669,783	-	669,783
SUB-TOTAL	1,869,783	-	317,725	2,187,508	316,000	1,871,508
6.0 PRIMARY SCHOOLS PROJECTS						
KYAVITI PRIMARY SCHOOL	-	421	-	421	-	421
IKOKANI PRIMARY SCHOOL	-	27,249	-	27,249	27,249	-
KATHEKA KAI PRIMARY SCHOOL	-	47,249	-	47,249	46,250	999
MUNGALA PRIMARY SCHOOL	-	1,436	-	1,436	1,436	-
MACHAKOS PRIMARY SCHOOL	-	1,469	-	1,469	1,469	-

National Government Constituencies Development Fund (NGCDF)
Machakos Town Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KIMUTWA PRIMARY SCHOOL	-	960,920	-	960,920	960,920	-
KOMBUNI PRIMARY SCHOOL	-	1,000	-	1,000	1,000	-
MBUKONI PRIMARY SCHOOL	-	701,313	-	701,313	701,313	-
KYANGULI PRIMARY SCHOOL	-	1,699	-	1,699	1,699	-
KATHEKA KAI PRIMARY SCHOOL	-	24,124	-	24,124	24,124	-
MAKYAU PRIMARY SCHOOL	-	1,948	-	1,948	1,948	-
KATOLONI PRIMARY SCHOOL	-	2,398	-	2,398	2,398	-
KAMUTHANGA PRIMARY SCHOOL	-	25,999	-	25,999	-	25,999
MACHAKOS BAPTIST PRIMARY SCHOOL	-	2,730	-	2,730	-	2,730
KATHESE PRIMARY SCHOOL	-	998	-	998	998	-
MANZA PRIMARY SCHOOL	-	55,363	-	55,363	45,770	9,593

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KYAVITI PRIMARY SCHOOL	-	1,016	-	1,016	-	1,016
KATANGA PRIMARY SCHOOL	-	1,219	-	1,219	1,219	-
KISEVENI PRIMARY SCHOOL	-	18,825	-	18,825	18,825	-
MBUANI PRIMARY SCHOOL	-	998	-	998	998	-
VOTA PRIMARY SCHOOL	-	998	-	998	998	-
NGELANI PRIMARY SCHOOL	-	34,041	-	34,041	-	34,041
KIVANDINI PRIMARY SCHOOL	-	1,569	-	1,569	1,569	-
MUTHINI PRIMARY SCHOOL	-	998	-	998	998	-
MUTITUNI PRIMARY SCHOOL	-	2,398	-	2,398	2,398	-
KYANGALA DEB PRIMARY SCHOOL	-	47,249	-	47,249	47,249	-
KAKINDUNI PRIMARY SCHOOL	-	3	-	3	-	3

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
MIWONGONI PRIMARY SCHOOL	-	999	-	999	999	-
MISAKWANI PRIMARY SCHOOL	-	47,250	-	47,250	47,250	-
KATHEKA KAI PRIMARY SCHOOL	-	1,225,650	-	1,225,650	81,480	1,144,170
MUNGALA PRIMARY SCHOOL	-	47,249	-	47,249	-	47,249
KUSYOMUOMO PRIMARY SCHOOL	-	14,875	-	14,875	14,875	-
KATOLONI PRIMARY SCHOOL	-	1,195	-	1,195	1,195	-
IVUMBUNI PRIMARY SCHOOL	-	48,078	-	48,078	46,227	1,851
KYAMBUKO PRIMARY SCHOOL	-	54,465	-	54,465	54,465	-
MUMBUNI PRIMARY SCHOOL -KALAMA	1,400,000	1,500,000	1,300,000	4,200,000	4,199,547	453
KEAA PRIMARY SCHOOL	-	999	-	999	999	-
LOVE PRIMARY SCHOOL	-	1,000	-	1,000	1,000	-

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
MIKUNI PRIMARY SCHOOL	-	500,000	-	500,000	500,000	-
MAKAVETI PRIMARY SCHOOL	-	288	-	288	-	288
KUSYOMUOMO PRIMARY SCHOOL	-	998	-	998	998	-
MASAANI PRIMARY SCHOOL	-	998	-	998	998	-
MUMBUNI PRIMARY SCHOOL	-	1,000	-	1,000	1,000	-
KITANGA PRIMARY SCHOOL	-	1,602	-	1,602	1,602	-
KITULU PRIMARY SCHOOL	-	999	-	999	999	-
KATOLONI PRIMARY SCHOOL	-	933	-	933	933	-
YAKAMETE PRIMARY SCHOOL	-	800,000	-	800,000	800,000	-
MIKUYU PRIMARY SCHOOL	-	1,530	-	1,530	-	1,530
MIKUYU PRIMARY SCHOOL	-	1,000	-	1,000	-	1,000

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
IIUNI PRIMARY SCHOOL	-	2,188	-	2,188	2,188	-
IIUNI PRIMARY SCHOOL	-	283	-	283	283	-
ILUVYA PRIMARY SCHOOL	-	43,107	-	43,107	42,738	369
NGUNYUMU PRIMARY SCHOOL	-	57,250	-	57,250	56,250	1,000
KIVANI PRIMARY SCHOOL	-	224,732	-	224,732	222,173	2,559
KONZA PRIMARY SCHOOL	-	1,400,000	-	1,400,000	1,399,751	249
MWANYANI PRIMARY SCHOOL	-	3,000,000	-	3,000,000	2,858,996	141,004
KATELEMBO PRIMARY SCHOOL	-	1,400,000	-	1,400,000	1,399,576	424
MACHAKOS TOWNSHIP PRIMARY SCHOOL	-	1,400,000	-	1,400,000	-	1,400,000
ST FRANCIS KAVOVI PRIMARY SCHOOL	-	1,400,000	-	1,400,000	1,399,959	41
MACHAKOS BAPTIST PRIMARY SCHOOL	-	1,414,694	1,414,694	2,829,388	2,807,695	21,693

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KASINGA PRIMARY SCHOOL	-	1,400,000	-	1,400,000	1,400,000	-
KASAINI PRIMARY SCHOOL	-	1,400,000	-	1,400,000	1,400,000	-
MIKONO PRIMARY SCHOOL	-	1,400,000	-	1,400,000	1,398,000	2,000
MACHAKOS PRIMARY SCHOOL	-	1,414,694	1,414,694	2,829,388	1,414,541	1,414,847
KYAMUNYUU PRIMARY SCHOOL	-	1,400,000	-	1,400,000	1,399,900	100
KATHAAYONI PRIMARY SCHOOL	-	1,400,000	-	1,400,000	1,399,825	175
KAMUTHINI PRIMARY SCHOOL	-	1,200,000	-	1,200,000	1,199,000	1,000
KIMUTWA PRIMARY SCHOOL	400,000	1,414,694	1,414,694	3,229,388	3,100,175	129,213
UIINI PRIMARY SCHOOL	-	1,414,694	1,414,694	2,829,388	2,828,634	754
KATELEMBO PRIMARY SCHOOL	-	22,848	-	22,848	22,500	348
ST MARY`S BOYS PRIMARY SCHOOL	-	2,053	-	2,053	2,053	-

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	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KATHIANIONI PRIMARY SCHOOL	-	998	-	998	998	-
KOLA PRIMARY SCHOOL	-	33,375	-	33,375	32,375	1,000
KYENI PRIMARY SCHOOL	-	115,429	-	115,429	112,455	2,974
KEAA PRIMARY SCHOOL	-	700,000	-	700,000	697,943	2,057
KYANDILI PRIMARY SCHOOL	-	1,549	-	1,549	1,549	-
KALAMA PRIMARY SCHOOL	-	400,000	-	400,000	399,900	100
KAKINDUNI PRIMARY SCHOOL	-	1,000	-	1,000	1,000	-
KAMUTHINI PRIMARY SCHOOL	-	486	-	486	486	-
KASINGA PRIMARY SCHOOL	-	1,551	-	1,551	1,551	-
KALAMA PRIMARY SCHOOL	-	1,400	-	1,400	1,400	-
KATANGA PRIMARY SCHOOL	-	838	-	838	838	-

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KIKUMBO PRIMARY SCHOOL	-	2,999	-	2,999	2,999	-
KIANGINI PRIMARY SCHOOL	-	601	-	601	601	-
KIMUA PRIMARY SCHOOL	-	480	-	480	480	-
KIMUA PRIMARY SCHOOL	-	322	-	322	322	-
KISYANI PRIMARY SCHOOL	-	819	-	819	819	-
KYAMUTHINZA PRIMARY SCHOOL	-	1,725	-	1,725	1,725	-
KYAKITOVE PRIMARY SCHOOL	-	180	-	180	180	-
KITONYINI PRIMARY SCHOOL	-	601	-	601	601	-
KYANDILI PRIMARY SCHOOL	-	1,549	-	1,549	1,549	-
KYANDA PRIMARY SCHOOL	-	900	-	900	900	-
KIVANDINI PRIMARY SCHOOL	-	1,272	-	1,272	1,272	-

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KAUTI PRIMARY SCHOOL	-	3,588	-	3,588	3,588	-
KYAMUTHINZA PRIMARY SCHOOL	-	1,085	-	1,085	1,085	-
KYANGALA TOWNSHIP PRIMARY SCHOOL	-	2,400	-	2,400	2,400	-
MIKONO PRIMARY SCHOOL	-	1,000	-	1,000	1,000	-
KAVYUNI PRIMARY SCHOOL	-	999	-	999	999	-
KYENI PRIMARY SCHOOL	-	18,663	-	18,663	18,663	-
KYANZASU PRIMARY SCHOOL	-	1,525	-	1,525	1,525	-
MACHAKOS BAPTIST PRIMARY SCHOOL	-	12,685	-	12,685	12,685	-
KYASILA PRIMARY SCHOOL	-	24,969	-	24,969	24,969	-
KAMWELENI PRIMARY SCHOOL	-	2,542	-	2,542	2,542	-
MUTHUMO PRIMARY SCHOOL	-	830	-	830	830	-

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
NZAINI PRIMARY SCHOOL	-	2,219	-	2,219	2,219	-
MWANYANI PRIMARY SCHOOL	-	3,000	-	3,000	3,000	-
TOWNSHIP MUSLIM PRIMARY SCHOOL	-	745	-	745	745	-
UIINI PRIMARY SCHOOL	-	447	-	447	447	-
UIINI PRIMARY SCHOOL	-	2,496	-	2,496	2,496	-
ST MARYS PRIMARY SCHOOL	-	13,465	-	13,465	13,465	-
KYAKITOVE PRIMARY SCHOOL	-	32,632	-	32,632	32,632	-
MUNGALA PRIMARY SCHOOL	-	1,400	-	1,400	1,400	-
IVUTINI PRIMARY SCHOOL	-	-	2,829,388	2,829,388	2,697,528	131,860
IYUNI PRIMARY SCHOOL	-	-	700,000	700,000	667,625	32,375
KAMUTHINI PRIMARY SCHOOL	1,400,000	-	-	1,400,000	1,270,575	129,425

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KATHEKA KAI PRIMARY SCHOOL	-	-	2,100,000	2,100,000	2,002,451	97,549
KIMUA PRIMARY SCHOOL	-	-	1,400,000	1,400,000	1,270,170	129,830
KIVUTINI PRIMARY SCHOOL	-	-	1,400,000	1,400,000	1,335,333	64,667
KOMBUNI PRIMARY SCHOOL	-	-	1,400,000	1,400,000	1,305,895	94,105
KYAMUTHINZA PRIMARY SCHOOL	-	-	1,400,000	1,400,000	1,349,151	50,849
KYANGALA TOWNSHIP PRIMARY SCHOOL	-	-	1,400,000	1,400,000	1,271,032	128,968
KYENI PRIMARY SCHOOL	-	-	2,829,388	2,829,388	2,697,987	131,401
KYUMBA PRIMARY SCHOOL	-	-	1,400,000	1,400,000	1,270,129	129,871
LOVE PRIMARY SCHOOL	-	-	2,829,388	2,829,388	2,697,312	132,076
MACHAKOS PRIMARY SHOOOL FOR THE DEAF	-	-	1,400,000	1,400,000	1,270,301	129,699
MANZA PRIMARY SCHOOL	-	-	2,829,388	2,829,388	2,699,567	129,821

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
MASAKU SCHOOL FOR THE PHYSICALLY DISABLED	-	-	1,000,000	1,000,000	953,650	46,350
MBUKUNI PRIMARY SCHOOL	-	-	1,400,000	1,400,000	1,335,281	64,719
MIWANI PRIMARY SCHOOL	-	-	2,829,388	2,829,388	2,648,948	180,440
MULAANI PRIMARY SCHOOL	-	-	1,400,000	1,400,000	1,268,551	131,449
MUTHINI PRIMARY SCHOOL	-	-	2,829,388	2,829,388	2,670,321	159,067
MUTHUMO PRIMARY SCHOOL	-	-	1,700,000	1,700,000	1,635,243	64,757
MUTUYU PRIMARY SCHOOL	-	-	1,400,000	1,400,000	1,333,646	66,354
MUUMANDU PRIMARY SCHOOL	-	-	1,400,000	1,400,000	1,335,251	64,749
NGOMENI PRIMARY SCHOOL	-	-	1,400,000	1,400,000	1,335,826	64,174
NGUNYUMU PRIMARY SCHOOL	-	-	2,829,386	2,829,386	2,567,769	261,617
ST MARY'S GIRLS PRIMARY SCHOOL	1,400,000	-	1,400,000	2,800,000	2,671,159	128,841

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
IANZONI PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KAMWELENI PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KASEVE PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KIANGINI PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KIKUMBO PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KINOI PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KISUENI PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KITITU PRIMARY SCHOOL	2,800,000	-	-	2,800,000	-	2,800,000
KIVANDINI PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KIVANDINI PRIMARY SCHOOL	300,000	-	-	300,000	-	300,000
KIVANDINI PRIMARY SCHOOL	1,200,000	-	-	1,200,000	-	1,200,000

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KUSYOMUOMO PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KWA KITAA PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KYAANI PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KYAANI PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KYANDA PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KYANGULI PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KYANZASU PRIMARY SCHOOL	1,300,000	-	-	1,300,000	-	1,300,000
KYASILA PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
MBALUKU PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
MBUSYANI PRIMARY SCHOOL	800,000	-	-	800,000	-	800,000
MIKUINI PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
MUA FARM PRIMARY SCHOOL	1,200,000	-	-	1,200,000	-	1,200,000
MUMBUNI PRIMARY SCHOOL	2,800,000	-	-	2,800,000	-	2,800,000
NZAINI PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
ST. FRANCIS KAVOVI PRIMARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
ST. FRANCIS KAVOVI PRIMARY SCHOOL	1,300,000	-	-	1,300,000	-	1,300,000
ST. MARY'S BOYS PRIMARY SCHOOL	2,800,000	-	-	2,800,000	-	2,800,000
ST. MARY'S GIRLS PRIMARY SCHOOL	1,200,000	-	-	1,200,000	-	1,200,000
ST. MARY'S GIRLS PRIMARY SCHOOL	1,100,000	-	-	1,100,000	-	1,100,000
YAKAMETE PRIMARY SCHOOL	1,300,000	-	-	1,300,000	-	1,300,000
SUB-TOTAL	49,300,000	30,422,738	50,464,490	130,187,228	78,347,966	51,839,262

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	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
7.0 SECONDARY SCHOOLS PROJECTS						
AIC MBEMBANI SECONDARY SCHOOL	-	3,399	-	3,399	3,399	-
AIC MBEMBANI SECONDARY SCHOOL	-	999	-	999	999	-
AIC MBEMBANI SECONDARY SCHOOL	-	43,983	-	43,983	43,983	-
KYANZASU SECONDARY SCHOOL	-	900	-	900	900	-
MBUANI SECONDARY SCHOOL	-	1,332	-	1,332	1,332	-
KISEVENI SECONDARY SCHOOL	-	400,000	-	400,000	399,000	1,000
KASEVE SECONDARY SCHOOL	-	800,000	-	800,000	799,001	999
ILUVYA SECONDARY SCHOOL	-	33,375	-	33,375	32,375	1,000
KYASILA SECONDARY SCHOOL	-	400,000	-	400,000	399,999	1
KEAA SECONDARY SCHOOL	-	53,343	-	53,343	126	53,217

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	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
MAKAKOI SECONDARY SCHOOL	-	37,949	4,000,000	4,037,949	3,606,901	431,048
IYYUNI SECONDARY SCHOOL	-	2,920	-	2,920	2,920	-
IKOKANI SECONDARY SCHOOL	-	475	-	475	475	-
IKOKANI SECONDARY SCHOOL	-	1,400	-	1,400	1,400	-
IKOKANI SECONDARY SCHOOL	-	1,999	-	1,999	1,999	-
KATANGA SECONDARY SCHOOL	-	1,399	-	1,399	1,399	-
KITHIMA SECONDARY SCHOOL	-	2,421	-	2,421	2,421	-
KITEINI SECONDARY SCHOOL	-	550	-	550	550	-
KAMWELENI SECONDARY SCHOOL	-	5,250	-	5,250	5,250	-
KYAANI SECONDARY SCHOOL	-	4,030	-	4,030	4,030	-
KISEVENI SECONDARY SCHOOL	-	5,075	-	5,075	5,075	-

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	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KYASILA SECONDARY SCHOOL	-	745	-	745	745	-
KYASILA SECONDARY SCHOOL	-	845	-	845	845	-
MUVUTI GIRLS HIGH SCHOOL	-	3,000	-	3,000	3,000	-
KYENI SECONDARY SCHOOL	-	100	-	100	100	-
S.A MUTITUNI HIGH SCHOOL	-	551	-	551	551	-
VOTA SECONDARY SCHOOL	-	550	-	550	550	-
NGELANI SECONDARY SCHOOL	-	134	-	134	134	-
KAMUTHANGA SECONDARY SCHOOL	-	1,003	-	1,003	1,003	-
ST PATRICK METUMA SECONDARY SCHOOL	-	300	-	300	300	-
ST PATRICK METUMA SECONDARY SCHOOL	-	2,400	-	2,400	2,400	-
MACHAKOS BAPTIST SECONDARY SCHOOL	-	1,786	-	1,786	1,786	-

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KYASILA SECONDARY SCHOOL	-	-	2,500,000	2,500,000	1,486,727	1,013,273
KYENI SECONDARY SCHOOL	-	-	2,100,000	2,100,000	2,004,480	95,520
KEAA SECONDARY SCHOOL	-	4,000,000	-	4,000,000	3,658,576	341,424
MUVUTI GIRLS SECONDARY SCHOOL	-	-	2,000,000	2,000,000	1,998,700	1,300
KATHEKA KAI SECONDARY SCHOOL	-	--	5,000,000	5,000,000	212,000	4,788,000
MACHAKOS SCHOOL	-	1,000,000	-	1,000,000	999,000	1,000
ABC KISEVENI SECONDARY SCHOOL	2,000,000	-	-	2,000,000	-	2,000,000
ILUVYA SECONDARY SCHOOL	2,000,000	-	-	2,000,000	-	2,000,000
ILUVYA SECONDARY SCHOOL	1,000,000	-	-	1,000,000	-	1,000,000
KANYONGO SECONDARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KATOLONI SECONDARY SCHOOL	2,500,000	-	-	2,500,000	-	2,500,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KIUU SECONDARY SCHOOL	1,300,000	-	-	1,300,000	-	1,300,000
KYAMBUKO SECONDARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
KYANDILI SECONDARY SCHOOL	1,200,000	-	-	1,200,000	-	1,200,000
KYANDILI SECONDARY SCHOOL	1,800,000	-	-	1,800,000	-	1,800,000
MULAANI SECONDARY SCHOOL	3,000,000	-	-	3,000,000	-	3,000,000
Sub-total	17,600,000	6,812,213	15,600,000	40,012,213	15,684,431	24,327,782
8.0 Tertiary institutions Projects						
KALAMA TECHNICAL TRAINING INSTITUTE	-	201,001	-	201,001	201,001	-
KALAMA TECHNICAL TRAINING INSTITUTE	-	1,000	-	1,000	1,000	-
KALAMA TECHNICAL TRAINING INSTITUTE	-	1,200,000	-	1,200,000	-	1,200,000
SUB-TOTAL	-	1,402,001	-	1,402,001	202,001	1,200,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
9.0 SECURITY PROJECTS						
MACHAKOS SUB-COUNTY CIPU-OFFICE	5,000,000	-	4,000,000	9,000,000	3,629,502	5,370,498
MACHAKOS COUNTY POLICE H.Q	-	1,000	-	1,000	1,000	-
COUNTY CRIMINAL INVESTIGATION OFFICE	-	-	2,500,000	-	2,268,200	231,800
MAKAVETI ASSISTANT CHIEFS OFFICE	-	660	-	660	660	-
MACHAKOS TOWNSHIP CHIEFS OFFICE	-	7,191	-	7,191	7,191	-
MACHAKOS D.C.C OFFICE	-	200	-	200	200	-
VOTA DIVISION -ACC OFFICE	-	1,430	-	1,430	1,430	-
KITANGA ASSISTANT CHIEF'S OFFICE	1,263,410	-	1,300,000	2,563,410	1,239,675	1,323,735
ASSISTANT COUNTY COMMISSIONER'S OFFICE MUTITUNI	1,500,000	-	-	1,500,000	-	1,500,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
ASSISTANT COUNTY COMMISSIONER'S OFFICE MUTITUNI	1,000,000	-	-	1,000,000	-	1,000,000
KIMUTWA CHIEF'S OFFICE	545,000	-	-	545,000	-	545,000
KYAANI ASSISTANT CHIEF'S OFFICE	-	500,000	-	500,000	-	500,000
KUSYOMUOMO POLICE POST	500,000	-	-	500,000	-	500,000
SUB-TOTAL	9,808,410	510,481	7,800,000	18,118,891	7,147,858	10,971,033
10.0 ACQUISITION OF ASSETS						
10.1 MOTOR VEHICLES (INCLUDING MOTORBIKES)	-	-	-	-	-	-
10.2 CONSTRUCTION OF CDF OFFICE	3,000,000	3,851,722	245,716	7,097,438	3,134,111	3,963,327
10.3 PURCHASE OF FURNITURE AND EQUIPMENT	-	856,400	-	856,400	856,000	400

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
SUB-TOTAL	3,000,000	4,708,122	245,716	7,953,838	3,990,111	3,963,727
11.0 DIGITAL HUBS						
DIGITAL HUB (BASIC OPTION)	5,000,000	-	-	5,000,000	-	5,000,000
ASSISTANT COUNTY COMMISSIONER'S OFFICE KALAMA DIGITAL HUB	500,000	-	-	500,000	-	500,000
SUB TOTAL	5,500,000	-	-	5,500,000	-	5,500,000
12.0 SPORTS						
12.1 CONSTITUENCY SPORTS	-	94,930	-	94,930	-	94,930
SUB TOTAL	-	94,930	-	94,930	-	94,930
13.0 OTHERS						
RURAL ELECTRIFICATION AND RENEWABLE ENERGY CORPORATION (REREC)	5,000,000	-	-	5,000,000	-	5,000,000
SUB TOTAL	5,000,000	-	-	5,000,000	-	5,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
14.0 FUNDS PENDING APPROVAL**						
14.1 KASINGA SECONDARY SCHOOL	1,400,000	-	-	1,400,000	-	1,400,000
14.2 AIA	-	186,000	-	186,000	-	186,000
SUB-TOTAL	1,400,000	186,000	-	1,586,000	-	1,586,000
TOTAL	197,386,150	62,887,281	74,427,931	334,701,362	203,660,082	131,041,279



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 Machakos Town Constituency principal activity is management of NG-CDF Projects at the constituency through the Project Management Committees.

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 Machakos Town 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 Machakos Town 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.

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

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<p>and Equipment</p>	<p>and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>This IPSAS will be applicable effective 1st July 2025</i></p>
<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>This IPSAS will be applicable effective 1st July 2025</i></p>
<p>IPSAS 47: Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial</p>

	<p>statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>This IPSAS will be applicable effective 1st July 2026</i></p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>This IPSAS is not applicable in this constituency.</i></p>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>This IPSAS is not applicable in this constituency.</i></p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>This IPSAS is not applicable in this constituency.</i></p>

iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

The original budget was approved by Parliament on 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, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *Entity*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The *Entity* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the *Entity* will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

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

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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



Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

h) Provisions

Provisions are recognized when the *Entity* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the *Entity* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

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

the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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



n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 20xx

5. Significant Judgments and Sources of Estimation Uncertainty

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



Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

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

6. Transfers from the NGCDF Board

Description	Period ended June 2025
	Kshs
NGCDFB Transfers (Allocation for the FY 2024/2025)	197,386,150
Total	197,386,150

7. Transfers from domestic and foreign partners

Description	Period ended June 2025
	Kshs
Grants	
Total	

8. Finance income

Description	Period ended June 2025
	Kshs
Interest Income on Bank Deposits	-
Total	-

(Provide a brief explanation for this revenue)

9. Miscellaneous income

	Period ended June 2025
	Kshs
Rental Income	-
Income from sale of tenders	186,000
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere (<i>specify</i>)	-
Total	186,000

10. Employees cost

	<i>Period ended June 2025</i>
	Kshs
NG-CDFC Basic staff salaries	3,254,406
Personal allowances paid as part of salary	-
House Allowance	537,320
Transport Allowance	480,000
Leave allowance	52,500
Gratuity to contractual employees	1,159,131
Employer Contributions Compulsory national social security schemes	241,503
Employer Contributions Compulsory Housing levy	63,502
Employer contributions to National Industrial Training Authority	6,400
Casual Labourers / Internship	50,000
Total	5,844,762

11. Committee Expenses

	<i>Period ended June 2025</i>
	Kshs
Sitting allowance	1,287,000
Other Committee expenses	5,798,825
Total	7,085,825

12. Use of Goods and services

	<i>Period ended June 2025</i>
	Kshs
Utilities, supplies and services	29,201
Communication, supplies and services	270,884
Domestic travel and subsistence	754,700
Printing, advertising and information supplies & services	486,750
Training expenses	900,000
Hospitality supplies and services	365,500
Insurance costs	491,467
Security Operations	188,500
Office and general supplies and services	660,000
Fuel, oil & lubricants	487,500
Bank charges	3,575
Routine maintenance – vehicles and other transport equipment	66,100
Strategic plan expenses	1,045,545
Other operating expenses	33,400
Total	5,783,122

13. Other Government Units Actual expenditure

Description	<i>Period ended June 2025</i>
	Kshs
Primary Schools Actual expenditure	76,296,446
Secondary Schools Actual expenditure	15,495,135
Tertiary Institutions Actual expenditure	199,999
Total	91,991,580

14. Other Grants and transfers Actual expenditure

	<i>Period ended June 2025</i>
	Kshs
Bursary – secondary schools	42,446,453
Bursary – tertiary institutions	32,785,730
Bursary – special schools	510,000
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	7,438,002
Climate change mitigation projects	316,000
Emergency projects Actual expenditure	4,192,140
Roads projects Actual expenditure	-
Others specify	-
Total	87,688,325

15. Depreciation and Amortization Expenses

Description	<i>Period ended June 2025</i>
	Kshs
Property Plant and Equipment	2,830,325
Intangible Assets	-
Total	2,830,325

16. Digital Hubs Expenses

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

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17. Gain/loss on Sale of Assets

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

18. Impairment Loss

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

19. Cash and Cash Equivalents

Name Of Bank and Account No.	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank. 0600297284247 (Operations account)</i>	61,396,915	29,718,881.70
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Equity Bank. 0600285210952 (Deposit account)</i>	1,624,797	1,034,966.00
<i>Name of Bank, account No. (PMC accounts)</i>	19,969,750	31,947,432.94
Total	82,991,461	62,701,281
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations <i>(Specify)</i>	-	-
Total	-	-
<i>[Provided Cash Count Certificates for Each bank account]</i>		

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

20. Receivables from Exchange Transactions

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

(Entity to state the expected credit loss rates for various categories of its receivables. The entity should also disclose how ECL was arrived at in line with provisions of IPSAS 41.)

i. Ageing Analysis for Receivables

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

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21. Receivables from Non-Exchange Transactions

Description	Period ended June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	48,386,150		74,427,931.00	
Outstanding imprest	-		-	
Total	48,386,150		74,427,931.00	
Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	48,386,150	100%	74,427,931	100%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	48,386,150	100%	74,427,931	100%

22. Prepayments

Description	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	44,012	-
Prepaid Electricity Costs	-	-
Other Prepayments (<i>Specify</i>)	-	-
Total	44,012	-

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate(specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 204	-	-	11,526,000	-	811,600	-	-	12,337,600
Additions	-	-	-	3,990,111	-	-	-	3,990,111
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	11,526,000	3,990,111	811,600	-	-	16,327,711
Depreciation And Impairment								
Opening Depreciation 1 st July 2024	-	-	2,881,500	-	243,480	-	-	3,124,980
Depreciation	-	-	2,161,125	498,764	170,436	-	-	2,830,325
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	5,042,625	498,764	413,916	-	-	5,955,305
Net Book Values								
Opening Bal as at 1 st July 2024	-	-	8,644,500	-	568,120	-	-	9,212,620
As At 30 th June 2025	-	-	6,483,375	3,491,347	397,684	-	-	10,372,406

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Valuation

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

22 b) Property, Plant and Equipment at Cost

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

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

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

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

24. Intangible Assets

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

25. Right-of use assets

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As At 1 July 2024	-	-	-	-
Additions	-	-	-	-
As At 30 June 2024	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025	-	-	-	-
Accumulated Depreciation				
As At 1 July 2024	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2024	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2025	-	-	-	-
Carrying Amount				
As At 30 June 2025	-	-	-	-
As At 30 June 2024.	-	-	-	-

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26. Trade and Other Payables

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



27. Third-Party deposits

	<i>Period ended June 2025</i>
	KShs
Retention as at 1 st July 2024 (A)	2,724,631
Retention held during the year (B)	3,354,646
Retention paid during the Year (C)	4,840,491
Closing Retention as at 30 th June 2025 D= A+B-C	1,238,786

Retentions aging analysis.

	<i>Period ended June 2025</i>	% of the total	<i>Period ended June 2024</i>	% of the total
Less than 1 year	1,238,786	100%	2,724,631	100%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	1,238,786	100%	2,724,631	100%

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

28. Lease Liabilities

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

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	<i>Period ended June 2025</i>
	Kshs
Gratuity at the beginning of the year 1 st of July 2024	1,034,966
Gratuity held during the year	1,159,131
Gratuity paid during the year	569,300
Total Gratuity Provision 30th June 2025 (A+B-C)	1,624,797



30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus/Deficit for the year	(3,651,789)
Adjusted for:	
Depreciation	2,830,325
Impairment	-
Gains and losses on disposal of assets	-
Working capital adjustments	
Changes in receivables	25,997,769
Changes in third party deposits	(1,485,845)
changes in payables	(589,831)
Net cash flow from operating activities	24,280,291

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

31. Financial Risk Management

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

i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	48,386,150	48,386,150	-	-
Bank balances	82,991,461	82,991,461	-	-
Total	131,377,611	131,377,611		
As at 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	74,427,931	74,427,931	-	-
Bank balances	62,701,281	62,701,281	-	-
Total	137,129,212	137,129,212		

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

Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
at 30th June 2025				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Contingency Provision	87,838	255,108	661,342	1,004,288
	87,838	255,108	661,342	1,004,288
30th June 2024				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Contingency Provision	80,299	209,045	331,165	620,509

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Total	80,299	209,045	331,165	620,509

iii) Market risk

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

a) Foreign currency risk

The *Entity* has no transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognized assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

Financial Risk Management

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

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
Current FY			
Euro	10%	-	-
USD	10%	-	-
Previous FY		-	-
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

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

Management of interest rate risk

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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

iv) Capital Risk Management

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

Description	30 th June 2025	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Accumulated Surplus Fund	142,582,235	142,582,235
Retained Earnings	(3,651,789)	-
Capital Reserve	-	-
Total Funds	138,930,446	142,582,235
Total Borrowings	-	-
Less: Cash and Bank Balances	82,991,461	62,701,281
Net Debt/(Excess Cash And Cash Equivalents)	55,938,985	79,880,954
Gearing	0%	0%

32. Related Party Disclosures

	<i>30th June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	7,085,825	
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	223,427,931	
Total	223,427,931	

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	Insert Current FY	<i>Opening Statement 1st July 20xx</i>
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements	-	-
Assets Arising from Determination Of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables From Other Government Entities	-	-
Others (Specify)	-	-
Total	-	-

(Give details)

Contingent Liabilities

Description	30 th June 2025	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Contingent Liabilities	-	-
Court Case against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others (Specify)	-	-
Total	-	-

35. Capital Commitments

Capital Commitments	30 th June 2025	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
Total	-	-

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

36. Events after the Reporting Period

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

37. Ultimate And Holding Entity

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

38. Currency

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

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18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	21,484,682	3,134,111	-	24,618,793
Transport equipment	14,272,279	-	-	14,272,279
Office equipment, furniture, and fittings	32,130	856,000	-	888,130
ICT Equipment and Other ICT Assets	2,041,720	-	-	2,041,720
Other Machinery and Equipment	99,000	-	-	99,000
Intangible assets	-	-	-	0
Total	37,929,811	3,990,111	-	41,919,922

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



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

PMC	Bank	Account number	Bank Balance 30/06/2025	Bank Balance 01/07/2024
KYAVITI PRIMARY SCHOOL	Equity - Machakos	0600280511188	421	421
IKOKANI PRIMARY SCHOOL	Equity - Machakos	0600284429815	-	27,249
KATHEKA KAI PRIMARY SCHOOL	Equity - Machakos	0600284391226	999	47,249
MUNGALA PRIMARY SCHOOL	Equity - Machakos	0600284399154	-	1,436
MACHAKOS PRIMARY SCHOOL	Equity - Machakos	0600284391420	-	1,469
KIMUTWA PRIMARY SCHOOL	Equity - Machakos	0600279290438	-	960,920
KOMBUNI PRIMARY SCHOOL	Equity - Machakos	0600284381015	-	1,000
MBUKONI PRIMARY SCHOOL	Equity - Machakos	0600284433583	-	701,313
KYANGULI PRIMARY SCHOOL	Equity - Machakos	0600284396058	-	1,699
KATHEKA KAI PRIMARY SCHOOL	Equity - Machakos	0600284391245	999	24,124
MAKYAU PRIMARY SCHOOL	Equity - Machakos	0600280959511	-	1,948
KATOLONI PRIMARY SCHOOL	Equity - Machakos	0600281329111	-	2,398
KAMUTHANGA PRIMARY SCHOOL	Equity - Machakos	0600281110727	25,999	25,999
MACHAKOS BAPTIST PRIMARY SCHOOL	Equity - Machakos	0600271159913	2,730	2,730

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PMC	Bank	Account number	Bank Balance 30/06/2025	Bank Balance 01/07/2024
KATHESE PRIMARY SCHOOL	Equity - Machakos	0600284390304	-	998
MANZA PRIMARY SCHOOL	Equity - Machakos	0600284706878	9,593	55,363
KYAVITI PRIMARY SCHOOL	Equity - Machakos	0600284397356	1,016	1,016
KATANGA PRIMARY SCHOOL	Equity - Machakos	0600284379374	-	1,219
KISEVENI PRIMARY SCHOOL	Equity - Machakos	0600282289812	-	18,825
MBUANI PRIMARY SCHOOL	Equity - Machakos	0600284382844	-	998
VOTA PRIMARY SCHOOL	Equity - Machakos	0600284381163	-	998
NGELANI PRIMARY SCHOOL	Equity - Machakos	0600281393479	34,041	34,041
KIVANDINI PRIMARY SCHOOL	Equity - Machakos	0600282742862	-	1,569
MUTHINI PRIMARY SCHOOL	Equity - Machakos	0600284532701	-	998
MUTITUNI PRIMARY SCHOOL	Equity - Machakos	0600282290173	-	2,398
KYANGALA DEB PRIMARY SCHOOL	Equity - Machakos	0600284419611	-	47,249
KAKINDUNI PRIMARY SCHOOL	Co-operative - Machakos	011100726871001	3	3
MIWONGONI PRIMARY SCHOOL	Equity - Machakos	0600284390174	-	999
MISAKWANI PRIMARY SCHOOL	Equity - Machakos	0600284397440	-	47,250



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PMC	Bank	Account number	Bank Balance 30/06/2025	Bank Balance 01/07/2024
KATHEKA KAI PRIMARY SCHOOL	Equity - Machakos	0600262735557	1,144,170	1,225,650
MUNGALA PRIMARY SCHOOL	Equity - Machakos	0600284399164	47,249	47,249
KUSYOMUOMO PRIMARY SCHOOL	Equity - Machakos	0600284604501	-	14,875
KATOLONI PRIMARY SCHOOL	Equity - Machakos	0600284422287	-	1,195
IVUMBUNI PRIMARY SCHOOL	Equity - Machakos	0600281238888	1,851	48,078
KYAMBUKO PRIMARY SCHOOL	Equity - Machakos	0600284399827	-	54,465
MUMBUNI PRIMARY SCHOOL -KALAMA	Equity - Machakos	0600284372794	453	1,500,000
KEAA PRIMARY SCHOOL	Equity - Machakos	0600284399398	-	999
LOVE PRIMARY SCHOOL	Equity - Machakos	0600284529128	-	1,000
MIKUINI PRIMARY SCHOOL	Equity - Machakos	0600284487480	-	500,000
MAKAVETI PRIMARY SCHOOL	Co-operative - Machakos	01100259154001	288	288
KUSYOMUOMO PRIMARY SCHOOL	Equity - Machakos	0600284402908	-	998
MASAANI PRIMARY SCHOOL	Equity - Machakos	0600284370768	-	998
MUMBUNI PRIMARY SCHOOL	Equity - Machakos	0600284388866	-	1,000
KITANGA PRIMARY SCHOOL	Equity - Machakos	0600284383075	-	1,602

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PMC	Bank	Account number	Bank Balance 30/06/2025	Bank Balance 01/07/2024
KITULU PRIMARY SCHOOL	Equity - Machakos	0600284420020	-	999
KATOLONI PRIMARY SCHOOL	Equity - Machakos	0600284422265	-	933
YAKAMETE PRIMARY SCHOOL	Equity - Machakos	0600284399336	-	800,000
MIKUYU PRIMARY SCHOOL	Equity - Machakos	0600280454284	1,530	1,530
MIKUYU PRIMARY SCHOOL	Equity - Machakos	0600284379903	1,000	1,000
IIUNI PRIMARY SCHOOL	Equity - Machakos	0600280797968	-	2,188
IIUNI PRIMARY SCHOOL	Equity - Machakos	0600280371068	-	283
ILUVYA PRIMARY SCHOOL	KCB - Machakos	1317902327	369	43,107
NGUNYUMU PRIMARY SCHOOL	Equity - Machakos	0600284704090	1,000	57,250
KIVANI PRIMARY SCHOOL	Equity - Machakos	0600284986379	2,559	24,732
KONZA PRIMARY SCHOOL	Equity - Machakos	0600285472241	249	1,400,000
MWANYANI PRIMARY SCHOOL	Equity - Machakos	0600285466009	141,004	3,000,000
KATELEMBO PRIMARY SCHOOL	Equity - Machakos	0600285491652	424	1,400,000
MACHAKOS TOWNSHIP PRIMARY SCHOOL	Equity - Machakos	0600285471129	1,400,000	1,400,000
ST FRANCIS KAVOVI PRIMARY SCHOOL	Equity - Machakos	0600285467059	41	1,400,000

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PMC	Bank	Account number	Bank Balance 30/06/2025	Bank Balance 01/07/2024
MACHAKOS BAPTIST PRIMARY SCHOOL	Equity - Machakos	0600285470674	21,693	1,414,694
KASINGA PRIMARY SCHOOL	Equity - Machakos	0600285476882	-	1,400,000
KASAINI PRIMARY SCHOOL	Equity - Machakos	0600285467316	-	1,400,000
MIKONO PRIMARY SCHOOL	Equity - Machakos	0600285463559	2,000	1,400,000
MACHAKOS PRIMARY SCHOOL	Equity - Machakos	0600285473967	1,414,847	1,414,694
KYAMUNYUU PRIMARY SCHOOL	Equity - Machakos	0600285466627	100	1,400,000
KATHAAYONI PRIMARY SCHOL	Equity - Machakos	0600285466996	175	1,400,000
KAMUTHINI PRIMARY SCHOOL	Equity - Machakos	0600285471002	1,000	1,200,000
KIMUTWA PRIMARY SCHOOL	Equity - Machakos	0600285464448	129,213	1,414,694
UIINI PRIMARY SCHOOL	Equity - Machakos	0600285466038	754	1,414,694
KATELEMBO PRIMARY SCHOOL	Equity - Machakos	0600282127052	348	22,848
ST MARY`S BOYS PRIMARY SCHOOL	Equity - Machakos	0600284380952	-	2,053
KATHIANIONI PRIMARY SCHOOL	Equity - Machakos	0600284436039	-	998
KOLA PRIMARY SCHOOL	Equity - Machakos	0600285302563	1,000	33,375
KYENI PRIMARY SCHOOL	Equity - Machakos	0600285347216	2,974	115,429

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PMC	Bank	Account number	Bank Balance 30/06/2025	Bank Balance 01/07/2024
KEAA PRIMARY SCHOOL	Equity - Machakos	0600285346687	2,057	700,000
KYANDILI PRIMARY SCHOOL	Equity - Machakos	0600185422020	-	1,549
KALAMA PRIMARY SCHOOL	Equity - Machakos	0600285447351	100	400,000
KAKINDUNI PRIMARY SCHOOL	Equity - Machakos	0600282267217	-	1,000
KAMUTHINI PRIMARY SCHOOL	Equity - Machakos	0600282128252	-	486
KASINGA PRIMARY SCHOOL	Equity - Machakos	0600281329854	-	1,551
KALAMA PRIMARY SCHOOL	Equity - Machakos	0600282623785	-	1,400
KATANGA PRIMARY SCHOOL	Equity - Machakos	0600281081735	-	838
KIKUMBO PRIMARY SCHOOL	Equity - Machakos	0600282359497	-	2,999
KIANGINI PRIMARY SCHOOL	Equity - Machakos	0600281056979	-	601
KIMUA PRIMARY SCHOOL	Equity - Machakos	0600282325550	-	480
KIMUA PRIMARY SCHOOL	Equity - Machakos	0600280748419	-	322
KISYANI PRIMARY SCHOOL	Equity - Machakos	0600282122943	-	819
KYAMUTHINZA PRIMARY SCHOOL	Equity - Machakos	0600282126923	-	1,725
KYAKITOVE PRIMARY SCHOOL	Equity - Machakos	0600251150289	-	180

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PMC	Bank	Account number	Bank Balance 30/06/2025	Bank Balance 01/07/2024
KITONYINI PRIMARY SCHOOL	Equity - Machakos	0600281107811	-	601
KYANDILI PRIMARY SCHOOL	Equity - Machakos	0600281760688	-	1,549
KYANDA PRIMARY SCHOOL	Equity - Machakos	0600282371031	-	900
KIVANDINI PRIMARY SCHOOL	Equity - Machakos	0600280868490	-	1,272
KAUTI PRIMARY SCHOOL	Equity - Machakos	0600295050202	-	3,588
KYAMUTHINZA PRIMARY SCHOOL	Equity - Machakos	0600263658404	-	1,085
KYANGALA TOWNSHIP PRIMARY SCHOOL	Equity - Machakos	0600282206656	-	2,400
MIKONO PRIMARY SCHOOL	Equity - Machakos	0600281341653	-	1,000
KAVYUNI PRIMARY SCHOOL	Equity - Machakos	0600284455991	-	999
KYENI PRIMARY SCHOOL	Equity - Machakos	0600281198046	-	18,663
KYANZASU PRIMARY SCHOOL	Equity - Machakos	0600282643785	-	1,525
MACHAKOS BAPTIST PRIMARY SCHOOL	Equity - Machakos	0600282097377	-	12,685
KYASILA PRIMARY SCHOOL	Equity - Machakos	0600280318103	-	24,969
KAMWELENI PRIMARY SCHOOL	Equity - Machakos	0600281118406	-	2,542
MUTHUMO PRIMARY SCHOOL	Equity - Machakos	0600281313669	-	830

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PMC	Bank	Account number	Bank Balance 30/06/2025	Bank Balance 01/07/2024
NZAINI PRIMARY SCHOOL	Equity - Machakos	0600282342308	-	2,219
MWANYANI PRIMARY SCHOOL	Equity - Machakos	0600282975419	-	3,000
TOWNSHIP MUSLIM PRIMARY SCHOOL	Equity - Machakos	0600281364730	-	745
UIINI PRIMARY SCHOOL	Equity - Machakos	0600279884037	-	447
UIINI PRIMARY SCHOOL	Equity - Machakos	0600281213822	-	2,496
ST MARYS PRIMARY SCHOOL	Equity - Machakos	0600282605034	-	13,465
KYAKITOVE PRIMARY SCHOOL	Equity - Machakos	0600282582610	-	32,632
MUNGALA PRIMARY SCHOOL	Equity - Machakos	0600282037033	-	1,400
IVUTINI PRIMARY SCHOOL	Equity - Machakos	0600285467567	131,860	
IYUUNI PRIMARY SCHOOL	Equity - Machakos	0600285559203	32,375	
KAMUTHINI PRIMARY SCHOOL	Equity - Machakos	0600286119907	129,425	
KATHEKA KAI PRIMARY SCHOOL	Equity - Machakos	0600285477149	97,549	
KIMUA PRIMARY SCHOOL	Equity - Machakos	0600285484022	129,830	
KIVUTINI PRIMARY SCHOOL	Equity - Machakos	0600285575226	64,667	
KOMBUNI PRIMARY SCHOOL	Equity - Machakos	0600285513472	94,105	

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PMC	Bank	Account number	Bank Balance 30/06/2025	Bank Balance 01/07/2024
KYAMUTHINZA PRIMARY SCHOOL	Equity - Machakos	0600285650748	50,849	
KYANGALA TOWNSHIP PRIMARY SCHOOL	Equity - Machakos	0600285576082	128,968	
KYENI PRIMARY SCHOOL	Equity - Machakos	0600285511062	131,401	
KYUMBA PRIMARY SCHOOL	Equity - Machakos	0600285579266	129,871	
LOVE PRIMARY SCHOOL	Equity - Machakos	0600285467674	132,076	
MACHAKOS PRIMARY SHOOOL FOR THE DEAF	Equity - Machakos	0600285472361	129,699	
MANZA PRIMARY SCHOOL	Equity - Machakos	0600285580895	129,821	
MASAKU SCHOOL FOR THE PHYSICALLY DISABLED	Equity - Machakos	0600285480638	46,350	
MBUKUNI PRIMARY SCHOOL	Equity - Machakos	0600285736874	64,719	
MIWANI PRIMARY SCHOOL	Equity - Machakos	0600285571300	180,440	
MULAANI PRIMARY SCHOOL	Equity - Machakos	0600285867546	131,449	
MUTHINI PRIMARY SCHOOL	Equity - Machakos	0600285477177	159,067	
MUTHUMO PRIMARY SCHOOL	Equity - Machakos	0600282121478	64,757	
MUTUYU PRIMARY SCHOOL	Equity - Machakos	0600285589255	66,354	
MUUMANDU PRIMARY SCHOOL	Equity - Machakos	0600285479315	64,749	

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PMC	Bank	Account number	Bank Balance 30/06/2025	Bank Balance 01/07/2024
NGOMENI PRIMARY SCHOOL	Equity - Machakos	0600285592545	64,174	
NGUNYUMU PRIMARY SCHOOL	Equity - Machakos	0600285468232	261,617	
ST MARY'S GIRLS PRIMARY SCHOOL	Equity - Machakos	0600285464665	128,841	
AIC MBEMBANI SECONDARY SCHOOL	Equity - Machakos	0600282582321	-	3,399
AIC MBEMBANI SECONDARY SCHOOL	Equity - Machakos	0600282114074	-	999
AIC MBEMBANI SECONDARY SCHOOL	Equity - Machakos	0600281274423	-	43,983
KYANZASU SECONDARY SCHOOL	Equity - Machakos	0600284381361	-	900
MBUANI SECONDARY SCHOOL	Equity - Machakos	0600284488758	-	1,332
KISEVENI SECONDARY SCHOOL	Equity - Machakos	0600285298950	1,000	400,000
KASEVE SECONDARY SCHOOL	Equity - Machakos	0600285315030	999	700,000
ILUVYA SECONDARY SCHOOL	Equity - Machakos	0600285360027	1,000	33,375
KYASILA SECONDARY SCHOOL	Equity - Machakos	0600285392808	1	400,000
KEAA SECONDARY SCHOOL	K.C.B	1293019283	53,217	53,343
MAKAKOI SECONDARY SCHOOL	Equity - Machakos	0600282199880	431,048	37,949
IYYUNI SECONDARY SCHOOL	Equity - Machakos	0600264736832	-	2,920

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PMC	Bank	Account number	Bank Balance 30/06/2025	Bank Balance 01/07/2024
COUNTY CRIMINAL INVESTIGATION OFFICE	Equity - Machakos	0600285501283	231,800	
MAKAVETI ASSISTANT CHIEFS OFFICE	Equity - Machakos	0600281195192		660
MACHAKOS TOWNSHIP CHIEFS OFFICE	Equity - Machakos	0600281216140	-	7,191
MACHAKOS D.C.C OFFICE	Equity - Machakos	0600280607471	-	200
VOTA DIVISION -ACC OFFICE	Equity - Machakos	0600282162301		1,430
KITANGA ASSISTANT CHIEF'S OFFICE	Equity - Machakos	0600285566019	60,325	
MUVUTI BOYS HIGH SCHOOL	Equity - Machakos	0600286009945	863	
MUVUTI GIRLS SECONDARY SCHOOL	Equity - Machakos	0600285552663	862	
KITULU PRIMARY SCHOOL	Equity - Machakos	0600285585269	64,948	
KISUENI PRIMARY SCHOOL	Equity - Machakos	0600285999185	32,875	
MANGAUNI PRIMARY SCHOOL	Equity - Machakos	0600286119376	46,674	
METUMA PRIMARY SCHOOL	Equity - Machakos	0600285736874	130,498	
METUMA SECONDARY SCHOOL	Equity - Machakos	0600285736874	130,498	
MACHAKOS TOWN TECHNICAL VOCATIONAL COLLEGE	Equity - Machakos	0600286223104	32,865	
TOTAL			19,969,750	31,947,433

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Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/MRO/NGCDF-MKS TOWN/2023/2024/(19)	<p>Basis for Qualified Opinion</p> <p>1.0 Stale Cheques</p> <p>The statement of assets and liabilities and as disclosed in Note 11A to the financial statements reflect cash and cash equivalents balance of Kshs.30,753,848. Review of the bank reconciliation statement revealed unrepresented cheques totaling Kshs.1,345,309, out of which cheques totaled Kshs.510,149 which</p>	As at 30 th June 2024, the bank reconciliation statement did not have any stale cheques.	Issue Resolved.	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	had not been written back to the cash book. In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.30,753,848 could not be confirmed.			
OAG/MRO/NGCDF-MKS TOWN/2023/2024/(19)	<p>2.0 Unsupported Training Expenses</p> <p>The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflect use of goods and services amount of Kshs.6,460,359 which includes training expenses totalling to Kshs.789,724. However, the training needs assessment report was not</p>	<p>The training held during the year was organized and conducted by the NG-CDF Board Nairobi who had identified the need to train constituency technical officers as per performance contract document for 2023-2024, C.15.</p>	Issue Resolved.	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	provided for audit review.			
OAG/MRO/NGCDF-MKS TOWN/2023/2024/(19)	<p>Basis for conclusion</p> <p>1.0 Proposed Renovation of two classrooms</p> <p>The Fund Management entered into a contract for renovation of two classrooms at Mutituni primary school on 17th November 2023 at a contract sum of Kshs.925,000. The Project Management Committee meeting held on 22nd December, 2023 resolved to pay the contractor full amount as the project status was indicated as 100%</p>	Mutituni Primary School had no cracks on the wall when the retention money was paid after the defects liability period had lapsed.	Issue Resolved.	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	complete. However, project inspection conducted on 25 th November 2024 revealed defects including cracks on the wall.			
OAG/MRO/NGCDF-MKS TOWN/2023/2024/(19)	<p>2.0. Poor Workmanship in Construction of 8 Door Pit Latrine</p> <p>The fund Management entered in to a contract on 23 August 2023 for proposed completion works for 8 door pit latrines at Katalambo at a contract sum of Kshs.2,000,000. Review of records revealed that Kshs.1,770,260 and a retention fee of Kshs.88,513 had been paid as at 30 June, 2024 and that the</p>	Katelembo Primary School had no cracks on the walls of the toilet blocks and the paint had not peeled off when the retention money was paid after the defects liability period had lapsed.	Issue Resolved.	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>project was indicated as complete. However, audit inspection of the project revealed the walls of the toilet blocks were cracked and the paint was peeling off and the plastered corners and verandah floor were cracked. No explanation was provided as to why the contractor had not rectified the defects despite being under the defect liability period. In the circumstances, value for money realized from the project could not be confirmed.</p>			
<p>OAG/MRO/NGCDF-MKS TOWN/2023/2024/(19)</p>	<p>3.0 Late Exchequer disbursements Review of revenue records reviewed that</p>	<p>NG-CDF Machakos Town does not have control over disbursement of funds</p>	<p>Issue Resolved.</p>	



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>out of Kshs. 204,864,438 for Exchequer receipts received during the year, receipts totaling Kshs. 40,000,000 were received on 6th June, 2024 through AIE No B214816 from the Board. The funds could not therefore be utilized for projects implementation during the financial year under review. In the circumstances, the delay may have affected activities and programs implementation and may have impacted negatively on service delivery to the residents of Machakos Town constituency</p>	<p>by the National Treasury.</p>		
<p>OAG/MRO/NGCDF-MKS TOWN/2023/2024/(19)</p>	<p>4.0 Unsurrendered Project Management</p>	<p>a) Kyaani Assistant Chief's office which had been allocated</p>	<p>Issue Resolved.</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Committee Bank Balances.</p> <p>Note 19.3 and Annex 3 to the financial statements reflects unutilized funds totaling Kshs.104,143,813. The balance includes an amount of Kshs.3,094,930 which has remained in the bank account for over two years. Further the Project Management Committees did not return the balances to the Constituency Development Fund Account as required by Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which requires all unutilized funds of the project</p>	<p>Kshs. 500,000 for purchase of land for construction of office has not been utilised since the succession process has not been concluded.</p> <p>b) Kalama Technical Training Institute which had been allocated Kshs. 1,200,000 for purchase of land for the institution has not been utilized since the succession process has not been concluded.</p> <p>c) Constituency Sports Tournament balance of Kss. 94,930 will be reallocated to other viable projects with the</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Management Committee to be returned to the constituency account.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>approval of the Board.</p> <p>d) The equipping of NG-CDF office which had been allocated Kshs. 500,000 has been implemented.</p> <p>e) Machakos School which had been allocated Kshs. 1,000,000 for equipping of the dining hall has been implemented.</p>		

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Name: Nicholas N. Kimanzi
Fund Account Manager.

