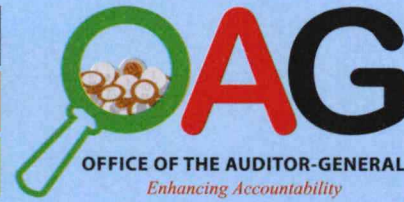
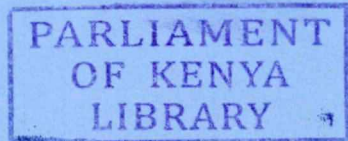


REPUBLIC OF KENYA



REPORT

OF



THE AUDITOR-GENERAL	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 26 NOV 2025	DAY. WEDNESDAY
TABLED BY:	DEPUTY MAJORITY WHIP ON
CLERK-AT-THE-TABLE:	FINLAY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MAVOKO CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2025



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.

30 OCT 2025

RECEIVED



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MAVOKO CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

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

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

Table of Contents	Page
1. Acronyms and Definition of Key Terms	ii
2. Key Constituency Information and Management	iii
3. NG-CDF COMMITTEE.....	vii
4. NGCDFC Chairman's Report.....	x
5. Statement of Performance Against Predetermined Objectives for FY2024/25	xv
6. Governance Statement	xvii
7. Management Discussion and Analysis.....	xxiii
8. Environmental and Sustainability Reporting	xxvii
9. Statement of Management Responsibilities.....	xxxi
10. Report Of the Independent Auditor on the NGCDF- Mavoko Constituency	xxxiii
11. Statement of Financial Performance for the Year Ended 30th June 2025.....	1
12. Statement of Financial Position as at 30th June, 2025	2
13. Statement of Changes in Net Assets for the year ended 30 June 2025	4
14. Statement of Cash Flows for The Year Ended 30th June 2025	5
15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025	7
16. Budget Execution by Sectors And Projects For The Year Ended 30 th June 2025	10
17. Notes to the Financial Statements	27
18. Annexes.....	63

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Mavoko 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	Alex Kioko
2.	National Sub-County Accountant	Tom Munga
3.	Chairman NGCDFC	Michael Mulei
4.	Member NGCDFC	Jeremiah Gakinya

(c) Fiduciary Oversight Arrangements

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

DCC's compound
KMC Road/Highway
Athi-River, KENYA.

(e) NGCDF Mavoko Constituency Contacts

P.O. Box 195-00204
E-mail: cdfmavoko@ngcdf.go.ke
Website: www.mavokongcdf.go.ke

(f) NGCDF Mavoko Constituency Bankers

1. Equity Bank. (Operations Account). 1490262115144.
Branch: EPZ Athi-River
P.O. Box 75104
2. Equity Bank. (Deposit account). 1490286240304
Branch: EPZ Athi-River
P.O. Box 75104
3. (PMC Accounts)
 1. Equity Bank Account no. (Various)
Branch: EPZ Athiriver
P.O. Box 75104, Athi-river
 2. Co-operative bank Account no. (Various)
Branch: Athi-River
P.O Box 48231, Athi-River





(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. NG-CDF COMMITTEE

Name	Details
 Chairman : Michael Mulei	Date of Birth:1968 Academic Qualification: Diploma Work Experience: Served as Mavoko NGCDFC for 6 years
 Co-opted Member: Joseph Mwangi	Date of Birth:04/04/1980 Academic Qualification: KCSE Work Experience: Co-opted member from Mlolongo ward Served as Mavoko NGCDFC for 4 years
 Female Adult Representative : Grace Kalekye	Date of Birth:15/06/1983 Academic Qualification: KCSE Work Experience: Business lady from Muthwani ward appointed to serve as Mavoko Committee member during 2024/2025 financial year
 Male Adult Representative : Antony Munyao	Date of Birth: 09/09/1985 Academic Qualification: KCSE Professional Qualification: Electrical Technician Work Experience : Served as Mavoko NGCDFC for 2 years

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

	<p>Date of Birth:07/07/1971 Academic Qualification: KCSE Business lady, from Athi-Rive Ward representing people with disability Work Experience: Served as Mavoko NGCDFC for 4 years</p>
<p>Representative of Persons Living with Disability: Rachael Kanyila</p>	<p>Date of Birth:23/07/1968 Academic Qualification: KCSE A parent and a business lady and a representative from Muthwani Ward representing minority community Work Experience: Served as Mavoko NGCDFC for 2 years</p>
	<p>Date of Birth:19/12/1991 Academic Qualification: KCSE Work Experience: Male youth representative from Mlolongo ward Self Employed</p>
<p>Female Adult Representative : Alice Kwamboka</p>	<p>Date of Birth:1/1/1994 Academic Qualification: KCSE Work Experience: Female youth representative from Athi-River ward Self Employed</p>
	<p>Male Youth Representative: Edwin Mubuya</p>
<p>Female Youth Representative: Beatrice Kyalo</p>	

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



Fund Account Manager

Date of Birth:24/06/1979
 Academic Qualification: Masters
 Work Experience: Accountant for 18 years

Listed below are the NGCDFC members who exited during the financial year 2024/2025

NAME	CATEGORY	PERIOD SERVED	EXIT YEAR
Jeremiah Gakinya	Male Youth Representative	2022-2025	2024/2025
Yvonne Mule	Female Youth Representative	2022-2025	2024/2025

4.NGCDFC Chairman’s Report



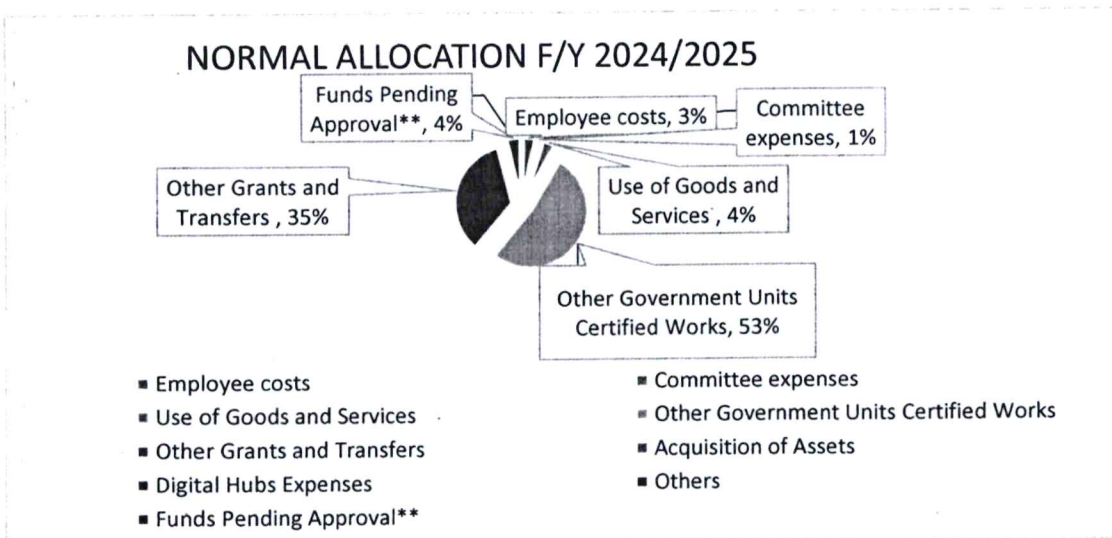
Chairman Michael Mulei

We are happy to present the unaudited financial statements for Mavoko Constituency for the financial year ended 30th June 2025. During the year, the Constituency was allocated a total of Kshs 170,469,856.74 which was the normal allocation for the Financial Year 2024/2025, Kshs. 47,686,083 as opening balance(C/Bk) and AIE of Kshs. 163,679,857 and previous year disbursement of Ksh 29,625,903 totalling to Kshs. 240,991,843 as the final budget for the year.

Before receipt of funds disbursed by the NGCDF Board, the Mavoko Constituencies Development Fund Committee (NGCDFC); pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency.

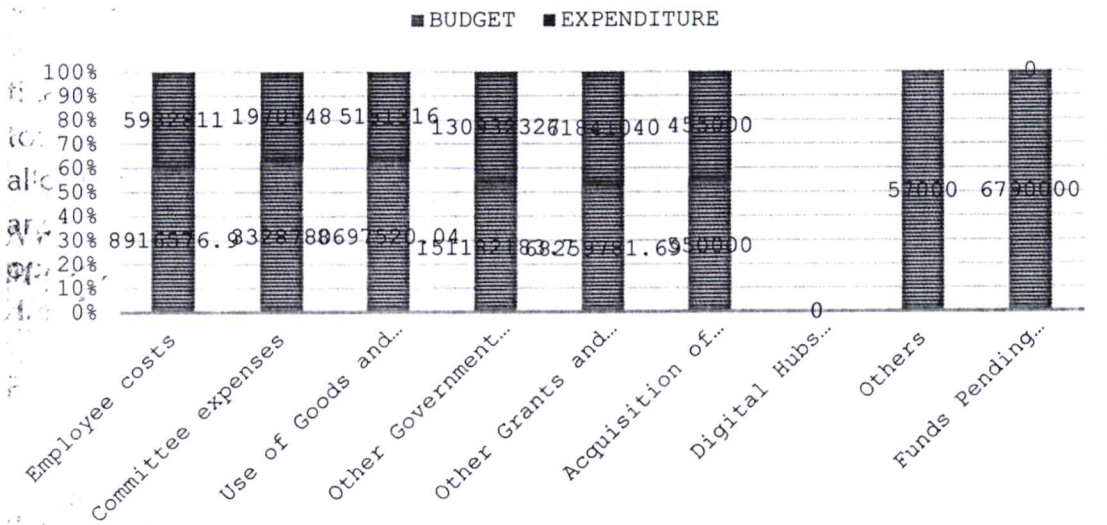
Sector Prioritization

During the financial year under review, a total of Kshs 89,800,001 and opening balance(C/Bk) of Kshs 36,956,280 and previous year disbursement of Ksh. 24,425,903 all totalling to Kshs. 151,182,184 were allocated as transfers to other Government Units which consist of transfers to primary Schools, secondary Schools and tertiary institutions. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desks and equipping of laboratories and libraries.



Funds allocated towards other grants and transfers which consists of Bursary, Mocks and CATs, sports, environment and emergency related to an allocation of Kshs 59,652,097, Kshs 3,907,685 as opening balance and previous year disbursement of Ksh. 4,700,000 bring total final budget to Kshs. 68,259,782. Compensation of employees and use of goods received a total of Kshs; 5,972,000 and Kshs 5,999,759 respectively. Acquisition of asset had an allocation of Ksh. 550,000, committee expenses had an opening balance of Ksh. 1,072,780 and an allocation of Ksh 2,256,000 totalling to Ksh 3,328,780 and the strategic plan had an opening balance of 57,000

BUDGET VS EXPENDITURE



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

KEY ACHIEVEMENTS

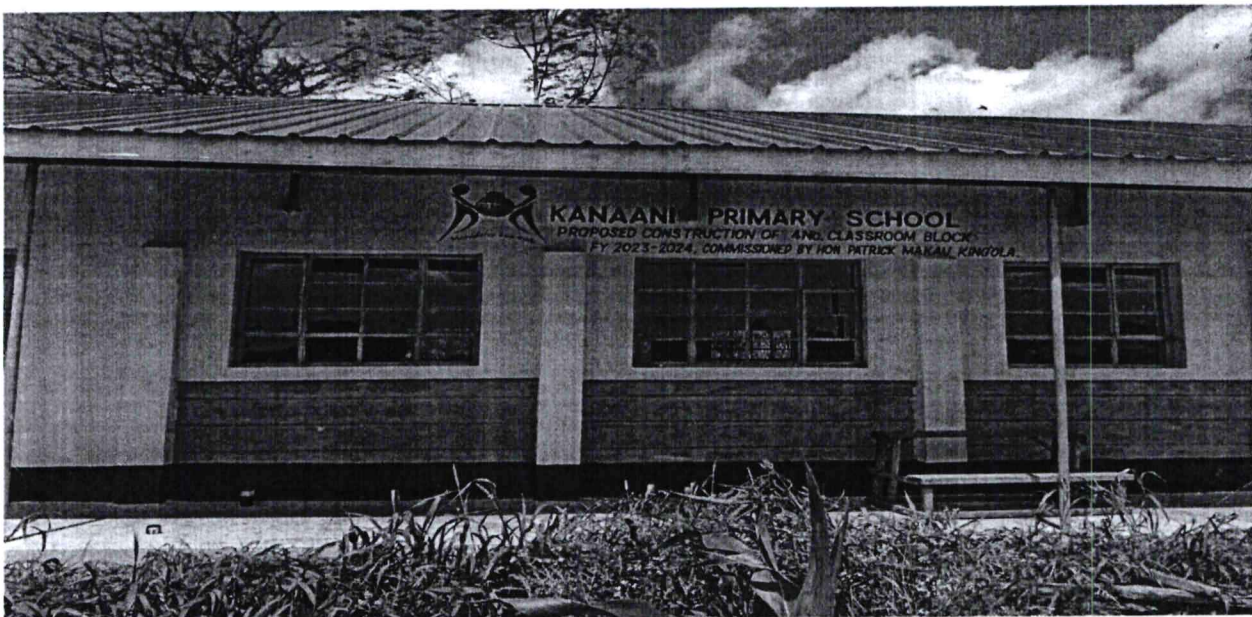
The committee has also ensured that bursary was disbursed in an open and transparent manner as attested by successful stories from beneficiaries who completed secondary Schools and proceeded to college thanks to NGCDF bursary scheme. We have received acknowledgement letters and receipts as prove of bursary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

Other projects undertaken during the year include the Construction of an Administration block at Mavoko Secondary School, Construction of a 4No. classroom block at Kanaani Primary, Construction of a 1No. classroom block at Muthwani Primary School and Construction of 8NO. Door pit latrine block at Mathatani Secondary School, just to mention but a few.

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



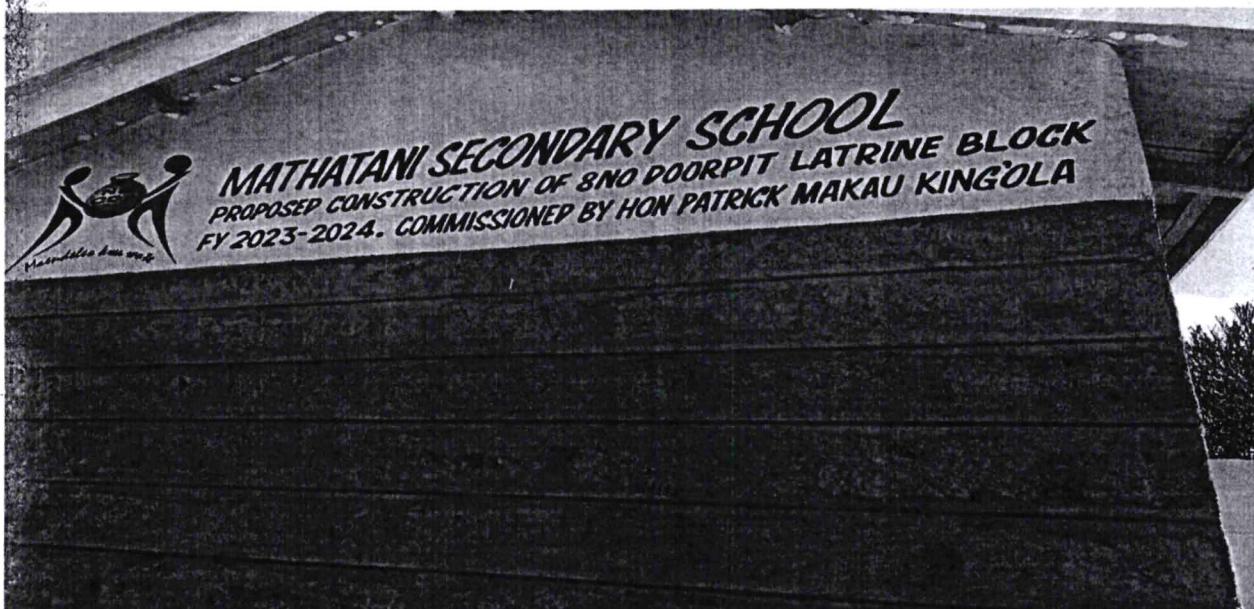
ADMINISTRATION BLOCK AT MAVOKO SECONDARY SCHOOL



4NO. CLASSROOM BLOCK AT KANAANI PRIMARY SCHOOL.



1NO. CLASSROOM BLOCK AT MUTHWANI JUNIOR SECONDARY SCHOOL.



8NO. DOOR PIT LATRINE BLOCK AT MATHATANI SECONDARY SCHOOL.

CHALLENGES

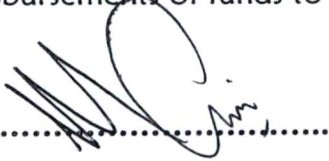
Delay in funds disbursements leading to untimely projects execution
High levels of youth unemployment and drug/substance abuse increase pressure on NG-CDF to provide empowerment opportunities beyond its original scope

EMERGING ISSUES

Constituents expect NGCDF to fund more projects than the available budget allows, causing prioritization challenges
Pressure to ensure equitable access to bursaries and projects across wards, gender, and marginalized groups (PWDs, orphans).

WAY FORWARD

Timely disbursements of funds to facilitate timely projects execution



Michael Mulei
Chairman NGCDF Committee

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

Introduction

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

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

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

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of School going age attending School	Increased enrolment in primary Schools and improved transition to secondary Schools and tertiary institutions	In the F/Y 2024/25 we have built 10 classrooms in primary Schools and secondary Schools -8,897 beneficiaries benefitted from bursary	In FY 2023/24 -we increased number of classrooms in Primary School from 6 to 7, in secondary Schools 3 classrooms 1 dormitory, 2 laboratories 1 dining hall - Bursary beneficiaries at secondary School were 4,278 ,tertiary institutions were 4,208 and special institutions were 411

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

				as per the attached schedules
Security	To ensure the security personnel have adequate infrastructure for their operation	Improved infrastructure for security entity	- in the F/Y 2024/2025 we built 4 door pit latrine and purchased office furniture at Athi-River police station We built 3 roomed office block at Kwa mboo Assistant Chief's office	We have built a 3 roomed Assistant Chief's office and purchased office furniture
Climate change mitigation activities	To protect and improve the environment and environmental conditions	Improved environment and environmental conditions	In the F/Y 2024/2025 we Purchased 6 energy saving jikos for 2 Schools	we increased the number of energy saving jikos from 0 to 6
Emergency	To ensure unforeseen calamities are dealt with.	Emergency response has been improved.	In the F/Y 2024/2025 5 emergency projects have been implemented and finished	we managed to build 20 toilets in 3 Schools and renovated 1 dormitory and 3 classrooms

6. Governance Statement

Appointment of NG CDFC Members

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

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

- (10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.
- (11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.
- 1 A member of the Constituency Committee may be removed from office on any one or
2 more of the following grounds—
- a) Lack of integrity
 - b) gross misconduct
 - c) embezzlement of public funds
 - (d) bringing the committee into disrepute through unbecoming personal public conduct
 - (e) promoting unethical practices;
 - (f) causing disharmony within the committee;
 - (g) physical or mental infirmity.
- (13) A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made.
- (14) A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

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

The Constituency Committee comprises of— (a) the national government official responsible for co-ordination of national government functions; (b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment; (c) two women nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment; (d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3); (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act; (f) the officer of the Board seconded to the

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

Constituency Committee by the Board who shall be an ex officio member without a vote. (g) one member co-opted by the Board in accordance with Regulations made by the Board. Following the above guidelines Mavoko Constituency appointed new NG CDFC Members through the process guided by the NG CDF Act of 2015 and as amended in 2022. Advertisement was made, short listing done as per the 4 wards in the constituency. The selection panel chaired by a nominee of the deputy county commissioner spearheaded the process. After conducting interviews to the applicants the nominees of the panel were:

NAME	CATEGORY	DESIGNATION
Alice Kwamboka	Female Adult Representative	Member
Edwin Mubuya	Male Youth representative	Member
Michael Mulei	Male Adult Representative	Chairperson
Beatrice Kyalo	Female Youth Representative	Secretary

The constituency office nominated the following;

NAME	CATEGORY	DESIGNATION
Antony Muyao	Male Adult Representative	Member
Grace Kalekye	Female Adult Representative	Member

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

NAME	CATEGORY	DESIGNATION
Rachael Kanyila	Representative of persons living with disability	Member

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

NAME	CATEGORY	DESIGNATION
Joseph Mwangi	Co-opted Member	Member

The NG CDFC members were appointed and gazetted on 21ST May 2025 vide Kenya gazette Vol CXXVII-No 98 as follows

NAME	CATEGORY	DESIGNATION
Alice Kwamboka	Female Adult Representative	Member
Antony Muniyao	Male Adult Representative	Member
Grace Kalekye	Female Adult Representative	Member
Edwin Mubuya	Male Youth representative	Member
Michael Mulei	Male Adult Representative	Chairperson
Beatrice Kyalo	Female Youth Representative	Secretary
Alice Kwamboka	Female Adult Representative	Member
Rachael Kanyila	Representative of persons living with disability	Member

Mavoko NGCDF conducted an induction meeting for the gazetted committee members on 12th June 2025 at Mavoko NGCDF office

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

The first meeting of Mavoko constituency committee took place On 26th June 2025 after gazettment.

Removal of NG CDFC Members

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

NGCDFC Tenure

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

Roles and functions of Mavoko NG CDFC Committee

Ensure that all projects receive adequate funding and are completed within three years; where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies; (l) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board; monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board; ensure that project reports are prepared and submitted to the Board; ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund; submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;

Mavoko NG CDFC Meetings

The NG CDF Act of 2015 and as amended in 2022 indicates that a constituency committee should hold a maximum of 24 meetings and a minimum of 12 within a financial year. The Constituency has held a total of 13 meetings within the financial year where lots of issues have been deliberated. Among the key issues is disbursement of Funds to the PMC accounts. The constituency has made it a habit to declare conflict of interest in every meeting.

	Name of committee member	Meetings held															
		1/7/24	4/8/24	1/9/24	6/9/24	3/11/24	1/12/24	5/1/25	2/2/25	1/3/25	5/4/25	3/5/25				26/6/25	
1	Michael Mulei	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			
2	Yvonne Mule	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			x
3	Jeremiah Gakinya	✓	✓ ✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			x
4	Rachael Mungai	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓
5	Alice Kwambo	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓
6	Joseph Mwangi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓
7	Leonald Zambia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓
8	Anne Muthini	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓
9	Beatrice Kyalo	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓
10	Grace Kalekye	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓
11	Edwin Mubuya	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			✓

Dissolution of a Constituency Committee

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

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

Conflict of Interest

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

Remuneration of NG CDFC Members

The NG CDF Act of 2015 regulations of 2016 indicates that members are entitled to sitting allowances of Ksh 5,000 for NGCDFC members and Ksh 7,000 for the chairperson once they attend meetings.

Ethics and conduct

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

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

Risk management

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

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

7. Management Discussion and Analysis

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

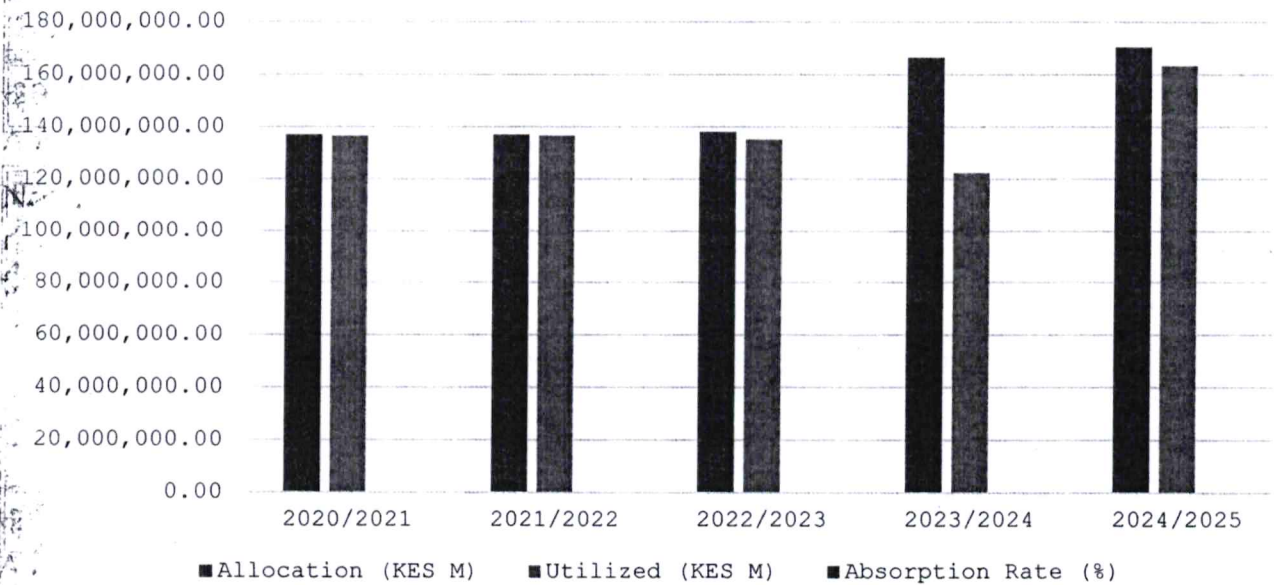
Over the last five years, Mavoko NG-CDF has experienced consistent growth in allocations and effective fund utilization. The steady disbursement from the National Treasury enabled significant investment in education, security, and infrastructure.

Annual Allocation and Utilization

Financial Year	Allocation (KES M)	Utilized (KES M)	Absorption Rate (%)
2020/2021	137,088,879.31	136,648,078.31	99.68%
2021/2022	137,088,879	136,779,547	99.77%
2022/2023	138,215,033	135,298,969	97.89%
2023/2024	166,593,720	122,461,239	73.53%
2024/2025	170,469,856.74	163,469,856	95.89%

Note: Utilization rate has remained above 93% in four out of five years, reflecting prudent financial management and timely implementation, with the exception of FY2023/2024 due to delayed disbursements and pending procurement processes.

Allocation Vs Utilization



2. Key Projects Implemented or Ongoing

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

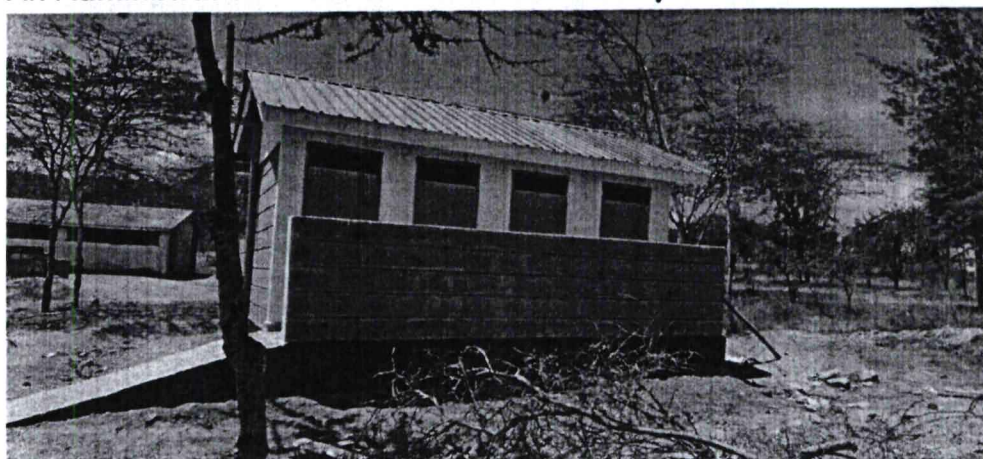
National Government Constituencies Development Fund (NGCDF)
MAVOKO Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Sector	Projects Completed	Projects Ongoing	Key Highlights
Education	86 classrooms, 5 labs 4 dormitories, 3 admin blocks,5 School Buses,94 toilets	10 projects	Increased transition rates in public Schools
Security	6 police posts 3chief's Offices	2 projects	Improved safety in the constituency
Environment	6 energy saving jikos		Improved energy saving in 2 Schools

Projects Samples



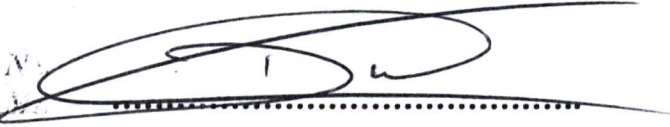
An Administration block at Mavoko Secondary School F/Y 2023/2024



8 door Pit latrine at Kyemutheke Primary School F/Y 2023/2024

3. Compliance with Statutory Requirements

Timely submission of financial reports to NG-CDF Board and Auditor General.
Adherence to procurement thresholds and PPADA 2015.



Alex Kioko
Fund Account Manager

Active community participation through Project Management Committees (PMCs).
Routine site visits and verification by Fund Account Manager and stakeholders.

4. Risks and Mitigation

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

5. Arrears and Statutory Obligations

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

6. Review of the Economy

The economy grew by 5.5% in FY2024/25, buoyed by recovery in transport, manufacturing, and agriculture. However, high inflation and weakening shilling increased project costs. Despite national fiscal tightening, NG-CDF remained stable, with timely releases enabling sustained development in the constituency.

7. Sector Review (NG-CDF)

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

Enhanced transparency via digitized reporting

Growing community awareness and oversight

Emphasis on education and social equity

Challenges included overlaps with county projects and contractor performance gaps.

8. Outlook for FY2025/26 and Beyond

Key Focus Areas

Upgrade of 4 secondary Schools to Extra County School's status.

Expansion of bursary reach by 20%.

Integration of solar energy in 10 public Schools.

Digital M&E tools for real-time project tracking.

9. Conclusion

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

8. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Mavoko 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, reafforestation, grassroots sensitization, and tree seedling production.

2. Environmental performance

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

3. Employee welfare

We invest in providing the best working environment for our employees. Mavoko 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. Mavoko 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

Mavoko Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Mavoko 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

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

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

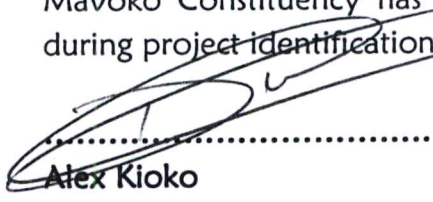
The NGCDFC engaged the community through community leaders during the bursary program to identify the needy students to be awarded the bursary.

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

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.

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



Alex Kioko

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

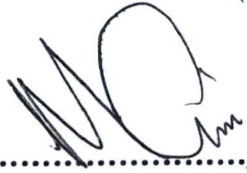
In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the

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

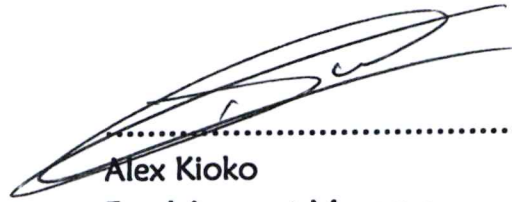
Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The NGCDF- Mavoko Constituency financial statements were approved and signed by the Accounting Officer on 29/10 2025.



.....
Michael Mulei
Chairman – NGCDF Committee



.....
Alex Kioko
Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mavoko Constituency set out on pages 1 to 72, which comprise of the statement of financial position as at 30 June 2025 and the statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund- Mavoko Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in Employees Costs

The statement of financial performance and as disclosed in Note 10 to the financial statements reflect employee costs of Kshs.5,932,811. However, the ledgers provided for audit review reflect employee costs totaling Kshs.5,259,915 resulting in unexplained variance of Kshs.672,896.

In the circumstances, the accuracy and completeness of the employees cost amounting to Kshs.5,932,811 could not be confirmed.

2.0 Inaccuracies in Cash and Cash Equivalents

The statement of financial position and as disclosed in Note 19 to the financial statements reflect cash and cash equivalents balance of Kshs.105,886,100. Included in the amount is Kshs.77,363,128 relating to Project Management Committee (PMC) accounts balances. However, review of bank balance certificates for the PMC bank accounts revealed a total balance of Kshs.25,989,374 resulting to unexplained variance of Kshs.51,373,754.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.105,886,100 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund- Mavoko Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects actual expenditure of Kshs.167,395,091 against actual receipts of Kshs.273,281,192 resulting to under absorption of Kshs.105,886,101 or approximately 39% of the actual receipts.

The 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. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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.87,160,000 for implementation of twenty-two (22) projects. However, only eleven (11) projects worth Kshs.29,920,000 were completed and in use, eight (8) projects worth Kshs.55,400,000 were on-going and at various completion levels while three (3) projects worth Kshs.1,840,000 had not started. Management attributed the delay to late disbursement of funds by the Board as well as slow tender processing and approval. **Appendix I**

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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

Report of the Auditor-General on National Government Constituencies Development Fund-Mavoko Constituency for the year ended 30 June, 2025

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

11 November, 2025

Appendix 1: Delay in Project Implementation

S/N	Project Name	Project Activity	Amount Allocated	Status
Ongoing Projects				
1	Athi River Primary School	Construction to completion of 2 Storey block comprising of 2 classrooms ground floor, 80 students' capacity computer laboratory on the 1st floor and 80 students home science laboratory on the 2nd floor.	18,000,000	Ongoing
2	Wathia Primary School	Construction to completion of 2 classrooms.	3,000,000	Ongoing
3	Kasuitu Primary School	Construction to completion of 2 classrooms.	3,000,000	Ongoing
4	Ngwata JSS	Purchase of a 52-seater Isuzu school bus on a one-off purchase.	9,000,000	Ongoing
5	Katani Secondary School	Purchase of a 52-seater Isuzu school bus on a one-off purchase.	9,000,000	Ongoing
6	Kinanie Secondary School	Construction to completion of a dining hall 7,000,000.00 with a capacity of 200 students' comprising of store, kitchen block, kitchen office and drainage works.	7,000,000	Ongoing
7	Mathatani Secondary School	Construction to completion of a 2 bedroomed teachers staff house.	4,000,000	Ongoing
8	Kyumvi secondary School	Construction to completion of 200-students' 7,120,000.74 dormitory for boys with an ablution block comprising of 6 door toilets with a urinal with one door catering for Persons with disability.	2,400,000	Ongoing
Total – On Going Projects			55,400,000	
Not started				
1	Athi River Primary School	Purchase and installation of 3 no. energy saving jiko with a capacity of 400 liter each at Kshs.82,500 and	420,000	Not Started


S/N	Project Name	Project Activity	Amount Allocated	Status
		construction to completion of a chimney atKshs.90,000.		
2	St Augustine Mlolongo Secondary School	Purchase and installation of 3 no. energy saving jiko with a capacity of 400 liter each at Kshs.82,500 and construction to completion of a chimney atKshs.90,000.	420,000	Not Started
3	Mlolongo Primary School	Purchase of 150 desks at Kshs.700,000 purchase and installation of 3, 10,000 litre capacity plastic water tanks at Kshs.225,000 and construction of 3 concrete water tank base each at Kshs.25,000 amounting to Kshs.75,000	1,000,000	Not Started
Total – Projects Not Started			1,840,000	


National Government Constituencies Development Fund (NGCDF)
MAVOKO 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	Period ended 30th June 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	170,469,857
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		170,469,857
Expenses		
Employee costs	10	5,932,811
Committee expenses	11	1,970,548
Use of Goods and Services	12	5,119,159
Other Government Units Actual expenditure	13	93,526,745
Other Grants and Transfers Actual expenditure	14	60,766,288
Depreciation and amortization expense	15	136,500
Digital Hubs Actual expenditure	16	-
Total expenses		167,452,051
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		3,017,806

The Constituency financial statements were approved by the NGCDFC on 29/10/2025 and signed by:


 Chairman NG-CDF
 Committee
 Michael Mulei


 National Sub-County
 Accountant
 Tom Munga
 ICPAK M/No:N/A


 Fund Account Manager
 Alex Kioko

(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.)

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

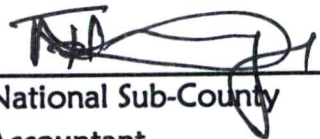
	Note	Period as at June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	105,886,100	79,975,432
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	6,790,000	29,625,903
Prepayments	22	32,157	-
Total Current Assets		112,708,258	109,601,335
Non-Current Assets			
Property, Plant and Equipment	23	318,500	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		318,500	-
Total Assets (A)		113,026,758	109,601,335
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	-	336,383
Lease Liabilities	28	-	-
Gratuity provision	29	744,000	-
Total Current Liabilities		744,000	336,383
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		744,000	336,383
Net Assets (A-B)		112,282,758	109,264,952
Represented by:			
Accumulated Surplus		112,282,758	109,264,952

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

The Constituency financial statements set out on pages 1 to 26 approved by NG CDFC on 29/10/ 2025 and signed by:



Chairman NG-CDF
Committee
Michael Mulei



National Sub-County
Accountant
Tom Munga
ICPAK M/No:N/A



Fund Account Manager
Alex Kioko

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

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
As at 30 th June 2024 (cash basis)	47,686,083		47,686,083
Adjustments: (to recognize assets and liabilities)			-
Add Assets	61,915,252		61,915,252
Less Liabilities	336,383		336,383
As at July 1, 2024	109,264,952		109,264,952
			-
Surplus/(Deficit) For the Period	3,017,806		3,017,806
Revaluation Gain/Loss	-		-
As at 30th June, 2025	112,282,758		112,282,758

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

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

	Notes	Period ended June Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		193,305,760
Grants/donations from other entities		
Finance income		
Miscellaneous income		
Total Receipts		193,305,760
Payments		
Employee costs		5,188,811
Committee expenses		1,970,548
Use of Goods and Services		5,151,316
Other Government Units Certified Works		93,863,128
Other Grants and Transfers		60,766,288
Digital Hubs Expenses		
Total Payments		166,940,091
Net Cash Flows from/ (used in) Operating Activities	30	26,365,669
Cash flows From Investing Activities		
Purchase of PPE		(455,000)
Purchase of Intangible assets		
Proceeds From Sale of PPE		
Net Cash Flows from Investing Activities		(455,000)
Cash Flows from Financing Activities		
Lease payment		
Net Cash Flows from Financing Activities		
Net Changes in Cash & Cash Equivalents		25,910,669
Cash and cash equivalents at Period Start	19	79,975,432
Cash and cash equivalents at Period End	19	105,886,100

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

N

M

A

N

M

A

N

M

A

N

M

A

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

Employee costs	5,972,000	1,121,304	-	7,093,304	5,188,811	1,904,493	73%
Committee expenses	2,256,000	1,072,780	-	3,328,780	1,970,548	1,358,232	59%
Use of Goods and Services	5,999,759	4,021,034	500,000	10,520,793	5,151,316	5,369,477	49%
Other Government Units Certified Works	89,800,001	67,501,086	24,425,903	181,726,990	93,863,128	87,863,862	52%
Other Grants and Transfers	59,652,097	5,652,228	4,700,000	70,004,325	60,766,288	9,238,037	87%
Acquisition of Assets	-	550,000	-	550,000	455,000	95,000	83%
Digital Hubs Expenses	-	-	-	-	-	-	-
Others	-	57,000	-	57,000	-	57,000	0%
Funds Pending Approval**	6,790,000	-	-	6,790,000	-	6,790,000	0%
Total Expenditure	170,469,857	79,975,432	29,625,903	280,071,192	167,395,091	112,676,101	60%

***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.*

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

Explanatory Notes.

Compensation of Employees underutilisation is due to previous year balances

Committee expenses underutilisation is due to previous year balances

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

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

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	112,676,101
Less undisbursed funds receivable from the Board as at 30 th June 2025	6,790,000
Cash and Cash Equivalents at the end of the 30 th June 2025	105,886,101

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 29/10/ 2025 and signed by:



Fund Account Manager

Alex Kioko



National Sub-County Accountant

Tom Munga
ICPAK M/No:N/A



Chairman NG-CDF Committee

Michael Mulei

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						
Contractual Employees	2,631,420	-	-	2,631,420	2,631,420	-
Leave Allowance	363,240	353,190	-	716,430	-	716,430
NSSF	308,160	97,568	-	405,728	405,728	-
House Allowance	912,000	569,860	-	1,481,860	1,376,693	105,167
Transport Allowance	396,000	87,614	-	483,614	152,580	331,034
Housing Levy	120,864	13,072	-	133,936	126,074	7,862
Casual Labour and Internship	139,196	-	-	139,196	139,196	-
NGCDFC Allowances	1,128,000	-	-	1,128,000	596,200	531,800
Electricity Charges	40,000	85,932	-	125,932	125,932	-
Water & Sewerage Charges	80,000	27,098	-	107,098	65,690	41,408
Internet Connection	80,000	92,960	-	172,960	90,500	82,460

National Government Constituencies Development Fund (NGCDF) / National Government Constituencies Development Fund (NGCDF) / National Government Constituencies Development Fund (NGCDF) / National Government Constituencies Development Fund (NGCDF)
MAVOKO 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
Supplies and Accessories for Computers and Printers	150,000	162,147	-	312,147	155,710	156,437
Sanitary and Cleaning Materials, Supplies and services	150,000	113,222	-	263,222	88,086	175,136
Accommodation –Domestic Travel	500,000	-	-	500,000	500,000	-
Daily Subsistence Allowance	200,000	-	-	200,000	131,740	68,260
Hire of Training Facilities and Equipment	450,000	50,500	-	500,500	500,500	--
Maintenance Expenses – Motor Vehicle	250,000	105,570	--	355,570	355,570	-
Motor Vehicle Insurance	100,000	109,020	-	209,020	96,472	112,548
Refined Fuels and Lubricants for Transport	100,000	100,000	-	200,000	200,000	-

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
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	100,000	-	-	100,000	23,700	76,300
Gratuity	1,101,120	-	-	1,101,120	357,120	744,000
General Office Supplies: Papers, Pencils, Forms and Small Office Equipment	200,000	450,000	-	650,000	572,105	77,895
Bank service commission and Charges	-	231,033.90	--	231,033.90	10,500	220,534
Purchase of Stationery	-	97,335		97,335	-	97,335
Postal Charges	-	550	-	550	-	550
Maintenance of office furniture	-	55,180	-	55,180	55,180	-
Subscription to magazines	-	7,080	-	7,080	-	7,080
Telephone, Telex, Facsimile and mobile phone	-	135,645	-	135,645	120,000	15,645
(Itemize as per the code list)						

National Government Constituencies Development Fund (NGCDF) / National Government Constituencies Development Fund (NGCDF) / National Government Constituencies Development Fund (NGCDF)
MAVOKO 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
Sub-total	9,500,000	2,944,577	-	12,444,577	8,876,696	3,567,881
2.0 Monitoring and evaluation						
Maintenance Expenses- Motor Vehicle	399,759	118,603	-	518,362	222,138	296,224
Telephone, Telex, Facsimile and Mobile Phone Service	80,000	-	-	80,000	18,900	61,100
Internet Connection	30,000	9,962	--	39,962	811	39,151
Catering Services Food and Drinks	150,000	-409,779		559,779	280,000	279,779
Supplies and Accessories for Computers and Printers	200,000	-	-	200,000	-	200,000
Travel Costs	400,000	-	-	400,000	-	400,000
Accommodation Domestic Travel	1,040,000	-	-	1,040,000	356,900	683,100
Daily Subsistence Allowance	200,000	-	-	200,000	-	200,000

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
Travel Allowance on Training	400,000	-	-	400,000	-	400,000
Hire of Equipment tents, chairs and public address	300,000	5,000	-	305,000	170,500	134,500
NGCDFC Allowance	1,128,000	1,072,780	-	2,200,780	1,374,348	826,432
Refined Fuels and Lubricants for Transport	400,000	699,000	-	1,099,000	405,000	694,000
General Office Supplies	-	692	--	692	-	692
Sanitary & cleaning Materials	-	8,492	-	8,492	-	8,492
Hire of Transport	-	150,000	-	150,000	120,900	29,100
Remuneration of Instructors and contract based training services	-	370,000	-	370,000	-	370,000
Production & printing of training materials	-	275,588	-	275,588	118,400	157,188
Hire of Training facilities	-	32,660	500,000	532,660	354,900	177,760
Electricity Charges	--	10,562.04	-	10,562.04	10,562	-

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	29,000,000	476,524.76		29,476,525	29,918,270	-441,745
4.3 Tertiary Institutions	16,500,000	253,965.93		16,753,966	16,982,770	-228,804
4.4 Special Institutions	1,500,000	138,500		1,638,500	100,000	1,538,500
4.5 Univesities						
4.6 Social Security						
Sub-total	47,000,000	868,991		47,868,991	47,001,040	867,951
5.0 Climate Change Mitigation						
5.1 Athiriver Primary School	420,000	-	-	420,000	-	420,000
5.2 St Augustine Mlolongo Secondary School	420,000	-	-	420,000	-	420,000
Sub-total	840,000	-	-	840,000	-	840,000
6.0 Primary Schools Projects (List all the Projects)						

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
Mavoko SNP Primary School	-	1,830	300,000	301,830	200,000	101,830
Nzoiani Primary School	-	-	1,500,000	1,500,000	1,430,305	69,695
NGWATA PRIMARY SCHOOL	-	1,479,221	-	1,479,221	1,457,817	21,404
KIASA PRIMARY SCHOOL	-	4,698	-	4,698	-	4,698
KWA MBOO PRIMARY SCHOOL	-	1,305,535	-	1,305,535	1,233,325	72,210
KWA KALUSYA PRIMARY SCHOOL	-	828,279	-	828,279	781,724	46,555
KAIANI PRIMARY SCHOOL	-	86,559	-	86,559	83,405	3,154
MAVOKO PRIMARY SCHOOL	-	3,590,400	-	3,590,400	3,454,576	135,824
KMC PRIMARY SCHOOL	-	2,800,408	-	2,800,408	2,599,611	200,797
KALIMANI PRIMARY SCHOOL	-	92,802	-	92,802	-	92,802

National Government Constituencies Development Fund (NGCDF) Development Fund (NGCDF) Development Fund (NGCDF) Development Fund (NGCDF)
MAVOKO 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
ST FRANCIS OF ASSIS PRIMARY SCHOOL	-	23,278	-	23,278	-	23,278
KATANI PRIMARY SCHOOL	-	1,304,261	-	1,304,261	1,304,261	-
KINANIE PRIMARY SCHOOL	-	55,094	-	55,094	54,600	494
KYEMUTHEKE PRIMARY SCHOOL	-	1,312,430	-	1,312,430	1,297,356	15,074
Sub-total	50,150,000	13,466,007	1,800,000	65,416,007	15,721,662	49,694,345
7.0 Secondary Schools Projects (List all the Projects)						
Katani Secondary School	9,000,000	11,454		9,011,454		9,011,454
Mavoko Secondary School	2,200,000	204,969		2,404,969	2,355,840	49,129

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
Kinanie Secondary School	7,000,000	4,339		7,004,339		7,004,339
Mathatani Secondary School	4,000,000	6,675		4,006,675		4,006,675
Kyumbi Secondary school	7,120,001			7,120,001		7,120,001
Mavoko Secondary School			14,000,000	14,000,000	14,000,000	-
Kwa Kalusya Secondary School			3,325,000	3,325,000	3,229,455	95,545
Ivovoani Secondary School		8,479	3,325,000	3,333,479	3,245,650	87,829
St Augustine Mlolongo Sec School		9,100,000		9,100,000	9,100,000	-
Kinanie Junior Secondary School		2,800,000		2,800,000	2,603,572	196,428

MAVOKO 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
Kyumbi Junior Secondary School		2,800,000		2,800,000	2,792,992	7,008
Kanaani Junior Secondary School		3,624,097	1,975,903	5,600,000	5,600,000	-
Mathatani Junior Secondary School		2,800,000		2,800,000	2,635,725	164,275
Daystar Mulandi Junior Secondary School		2,800,000		2,800,000	2,800,000	-
Makilili Junior Secondary School		2,800,000		2,800,000	2,780,000	20,000
Ngwata Junior Secondary School		2,800,000		2,800,000	2,800,000	-
Mountain view Junior Secondary School		2,800,000		2,800,000	2,783,725	16,275
Muthwani Junior Secondary School		1,832,183		1,832,183	1,831,629	554

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
Katani Junior Secondary School		2,800,000		2,800,000	2,781,150	18,850
Ngwata Junior Secondary School	400,000	6,350		406,350	406,350	-
Kanaani Junior Secondary School	580,000	32,350		612,350	597,793	14,557
Daystar Mulandi Junior Secondary School	350,000	217,033		567,033		567,033
Ngwata Junior Secondary School	9,000,000	128,534		9,128,534		9,128,534
KYUMBI SECONDARY SCHOOL		1,300,497		1,300,497	1,300,213	284
KANAANI SECONDARY SCHOOL		142,701		142,701		142,701
NDOVOINI SECONDARY SCHOOL		438,146		438,146	400,575	37,571

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	-	-	-	-	-	-
9.0 Security Projects						
Athi-River Police Station	1,240,000	5,383		1,245,383		1,245,383
Athi-River Police Station			2,500,000	2,500,000	2,500,000	-
Kwa Mboo Assistant Chief office	1,600,000			1,600,000		1,600,000
Athi-river Chiefs office			2,200,000	2,200,000	2,164,645	35,355
Mlolongo ACCs Office		1,700,000		1,700,000	1,562,780	137,220
JOSKA POLICE POST		53,101		53,101	52,362	739
GITHUNGURI POLICE POST		1,304,300		1,304,300	1,303,394	906
Sub-total	2,840,000	3,062,784	4,700,000	10,602,784	7,583,181	3,019,603
10.0 Acquisition of assets						
10.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
10.2 Construction of CDF office	-	-	-	-	-	-

MAVOKO 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
10.3 Purchase of furniture and equipment	-	-	-	-	-	-
10.4 Purchase of computers	-	550,000	-	550,000	455,000	95,000
10.5 Purchase of land	-	-	-	-	-	-
Sub-total	-	550,000	-	550,000	455,000	95,000
11.0 Digital Hubs						
(Itemize as per the code list)						
Sub total						
12.0 Others						
12.1 Strategic Plan	-	57,000	-	57,000	-	57,000
12.2	--	-	-	-	-	-
Sub total		57,000		57,000		57,000
13.0 Funds pending approval**						
13.1 Unapproved projects	6,790,000.00	--	-	6,790,000.00	--	6,790,000
13.2 AIA	--	-	-	-	-	-

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
13.3						
Sub-total	6,790,000.00			6,790,000.00		6,790,000
Total	170,469,857	79,975,431	29,625,903	280,071,191	167,395,091	112,676,100

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

17. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Mavoko Constituency principal activity is the financing, implementation, and oversight of development projects aimed at improving social infrastructure and enhancing the livelihoods of the residents within the constituency.

2. Statement of Compliance and Basis of Preparation

The 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 Mavoko 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 Mavoko has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

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

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

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

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

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

3. Adoption of New and Revised Standards

(When an IPSAS becomes effective on 1st January 20xx, it is applicable in Kenya from 1st July 20xx)

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

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

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

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

	<p>guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>This IPSAS is applicable effective 1st July 2025</p>
IPSAS 46: Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>This IPSAS is applicable effective 1st July 2025</p>
IPSAS 47: Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>This IPSAS is applicable effective 1st July 2026</p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>This IPSAS is not applicable in the constituency this financial year</p>

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

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

iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

The original budget was approved by Parliament on 12 June 2024 for the period 1st July 2024 to 30th June 2025 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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

c) Property, plant and equipment

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

d) Leases

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

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

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

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

h) Provisions

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

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

i) Social Benefits

Social benefits are cash transfers provided to:

- i. Specific individuals and / or households that meet the eligibility criteria,
- ii. Mitigate the effects of social risks and
- iii. Address the need of society as a whole.

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

j) Contingent liabilities

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

k) Contingent assets

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

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

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

payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

9. 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:

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

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.

National Government Constituencies Development Fund (NGCDF)

MAVOKO Constituency

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

6. Transfers from the NGCDF Board

Description	2024/2025
	Kshs
NGCDFB Transfers (Allocation for the FY)	170,469,857
Total	170,469,857

7. Transfers from domestic and foreign partners

Description	2024/2025
	Kshs
Grants	-
Total	-

3. Finance income

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

(Provide a brief explanation for this revenue)

9. Miscellaneous income

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

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

10. Employees cost

	2024/2025
	Kshs
NGCDFC Basic staff salaries	2,490,000
Personal allowances paid as part of salary	-
Casual Wages	291,776
House Allowance	925,410
Transport Allowance	436,000
Leave allowance	24,000
Medical Allowance	351,000
Gratuity to contractual employees	1,101,120
Employer Contributions Compulsory national social security schemes	250,468
Employer Contributions Compulsory Housing levy	63,037
Employer contributions to National Industrial Training Authority	-
Other Specify	-
Total	5,932,811

11. Committee Expenses

	2024/2025
	Kshs
Sitting allowance	596,200
Other Committee expenses	1,374,348
Total	1,970,548

12. Use of Goods and services

	2024/2025
	Kshs
Utilities, supplies and services	202,995
Communication, supplies and services	385,110
Domestic travel and subsistence	988,640
Printing, advertising and information supplies & services	142,100
Office Rent	-
Training expenses	475,800
Hospitality supplies and services	368,086
Insurance costs	64,315
Specialized materials and services	671,000
Office and general supplies and services	572,105
Fuel, oil & lubricants	605,000
Bank charges	10,500
Routine maintenance – vehicles and other transport equipment	577,708
Routine maintenance – other assets	55,800
Strategic plan expenses	-
Other operating expenses	-
Total	5,119,159

13. Other Government Units Actual expenditure

Description	2024/2025
	Kshs
Primary Schools Actual expenditure	15,721,662
Secondary Schools Actual expenditure	78,141,466
Tertiary Institutions Actual expenditure	-
Total	93,863,128

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

14. Other Grants and transfers Actual expenditure

	2024/2025
	Kshs
Bursary – secondary Schools	29,918,270.00
Bursary – tertiary institutions	16,982,770.00
Bursary – special Schools	100,000.00
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	7,583,181.00
Climate change mitigation projects	-
Emergency projects Actual expenditure	6,182,067.00
Roads projects Actual expenditure	-
Others specify	-
Total	60,766,288

15. Depreciation and Amortization Expenses

Description	2024/2025
	Kshs
Property Plant and Equipment	136,500
Intangible Assets	-
Total	136,500

16. Digital Hubs Expenses

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

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

17. Gain/loss on Sale of Assets

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

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

18. Impairment Loss

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

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Equity bank, Account No. (1490262115144)</i>	34,708,801	47,686,082.63
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Equity Bank, account No. (1490286240304)</i>	744,000	
<i>Equity Bank, account No. (PMC accounts)</i>	70,433,300	32,289,349.06
Total	105,886,100	79,975,432
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations <i>(Specify)</i>	-	-
Total	-	-
<i>[Provided Cash Count Certificates for Each]</i>		

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

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

20. Receivables from Exchange Transactions

Description	2024/2025	Opening Statement
	Kshs	1st July 2024
		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	2024/2025		Opening Statement	
	Kshs		1st July 2024	
	2024/2025	% 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)	-	-	-	-

21. Receivables from Non-Exchange Transactions

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	6,790,000		29,625,903	
Outstanding imprest	-		-	
Total	6,790,000		29,625,903	
Ageing Analysis- Receivables from non-exchange transactions	2024/2025	% of the total	Opening Balance	% of the total
Less than 1 year	6,790,000	100%	29,625,903	100%
Between 1-2 years	-	-	-	-
Over 3 years	-	-	-	-
Total	6,790,000	100%	29,625,903	100%

22. Prepayments

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Prepaid Rent	-		-	
Prepaid Insurance	32,157		-	
Prepaid Electricity Costs	-		-	
Other Prepayments (<i>Specify</i>)	-		-	
Total	32,157		-	

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	4,000,000		
Plant And Machinery			
Motor Vehicles, Including Motorcycles	7,557,300		
Computers And Related Equipment	756,780		
Office Equipment, Furniture, And Fittings	1,886,293		
Total	14,200,373		

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	455,000	136,500
Office Equipment, Furniture and Fittings	-	-
Total	455,000	136,500

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

24. Intangible Assets

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

25. Right-of use assets

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.	-	-	-	-

26. Trade and Other Payables

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

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

27. Third-Party deposits

	<i>2024/2025</i>
	KShs
Retention as at 1 st July (A)	336,383
Retention held during the year (B)	1,058,267
Retention paid during the Year (C)	1,394,650
Closing Retention as at 30th June D= A+B-C	-

Retentions aging analysis.

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

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

28. Lease Liabilities

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

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	2024/2025
	Kshs
Gratuity at the beginning of the year 1 st of July	-
Gratuity held during the year	1,101,120
Gratuity paid during the year	357,120
Total Gratuity Provision 30th June (A+B-C)	744,000

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

30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	3,017,806
Adjusted for:	
Depreciation	136,500
Non-cash grants received	
Contributed assets	
Impairment	
Gains and losses on disposal of assets	
Contribution to provisions	
Contribution to impairment allowance	
Working capital adjustments	
Changes in Prepayment	(32,157)
Changes in receivables	22,835,903
Changes in deferred income	
Changes in Third party deposits	(336,383)
Changes in gratuity provision	744,000
Changes in payments received in advance	
Net cash flow from operating activities	26,365,669

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

31. Financial Risk Management

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

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	32,157	32,157	-	-
Receivables from non-exchange transactions	6,790,000	6,790,000	-	-
Bank balances	105,886,100	105,886,100	-	-
Total	112,708,257	112,708,257	-	-
As at 30 June 2024				
Receivables from exchange transactions			-	-
Receivables from non-exchange transactions	29,625,903	29,625,903	-	-
Bank balances	79,975,432	79,975,432	-	-
Total	109,601,335	109,601,335	-	-

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

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

Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	744,000	744,000
Total	-	-	-	-
As at 30th June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	-	-
Total	-	-	-	-

iii) Market risk

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

a) Foreign currency risk

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.

Financial Risk Management

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

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

b) Interest rate risk

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

Management of interest rate risk

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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with

significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

iv) Capital Risk Management

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

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	120,894,755	120,894,755
Retained Earnings	3,017,806	-
Capital Reserve	-	-
Total Funds	123,912,561	120,894,755
Total Borrowings	-	-
Less: Cash and Bank Balances	105,886,100	79,975,432
Net Debt/(Excess Cash And Cash Equivalents)	18,026,461	40,919,323
Gearing	0%	0%

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

32. Related Party Disclosures

	2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,970,548	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	193,305,760.00	-
Total	193,305,760.00	-

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

(Give details)

Contingent Liabilities

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

35. Capital Commitments

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

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

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

38. Currency

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

18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost/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	4,000,000	-	-	4,000,000
Transport equipment	7,557,300	-	-	7,557,300
Office equipment, furniture, and fittings	1,886,293	-	-	1,886,293
ICT Equipment and Other ICT Assets	756,780	455,000	-	1,211,780
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	14,200,373	455,000	-	14,655,373

(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)

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

PMC	Bank	Account number	Bank Balance 2024/2025	Opening Statement 1st July 2024
NGWATA PRIMARY SCHOOL	EQUITY,EPZ BRANCH	1490262168409	21,404	1,479,221
KIASA PRIMARY SCHOOL	EQUITY,EPZ BRANCH	1490264436485	4,698	4,698
KWA MBOO PRIMARY SCHOOL	EQUITY,EPZ BRANCH	1490262830151	72,210	1,305,535
KWA KALUSYA PRIMARY SCHOOL	EQUITY,EPZ BRANCH	1490268599025	46,555	828,279
KAIANI PRIMARY SCHOOL	EQUITY,EPZ BRANCH	1490279980143	3,154	86,559
MAVOKO PRIMARY SCHOOL	EQUITY,EPZ BRANCH	1490263696093	135,824	3,590,400
KMC PRIMARY SCHOOL	EQUITY,EPZ BRANCH	1490279767762	200,797	2,800,408
KALIMANI PRIMARY SCHOOL	EQUITY,EPZ BRANCH	1490266492887	92,802	92,802
ST FRANCIS OF ASSIS PRIMARY SCHOOL	EQUITY,EPZ BRANCH	1490263815863	23,278	23,278
KATANI PRIMARY SCHOOL	EQUITY,EPZ BRANCH	1490267012935	-	1,304,261
KINANIE PRIMARY SCHOOL	EQUITY,EPZ BRANCH	1490268838895	494	55,094

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

KYEMUTHEKE PRIMARY SCHOOL	EQUITY,EPZ BRANCH	1490262597989	15,074	1,312,430
Nzoiani Primary School	EQUITY,EPZ BRANCH	1490280938748	69,695	
Mavoko SNP Primary school	EQUITY,EPZ BRANCH	1490281001512	101,830	1,830
Githunguri Jet View Primary	EQUITY,EPZ BRANCH	1490262865736		137,352
Katani Primary School	EQUITY,EPZ BRANCH	1490267012935	1,500,106	106
Kamulu Primary School	EQUITY,EPZ BRANCH	1490263815933	2,073,536	73,536
Wathia Primary School	EQUITY,EPZ BRANCH	1490263680233	3,353,427	353,427
Kasuitu Primary School	EQUITY,EPZ BRANCH	1490262824814	3,009,139	9,139
Kyumbi Primary School	EQUITY,EPZ BRANCH	1490277510622	113,485	816
Githunguri Jetview Primary	EQUITY,EPZ BRANCH	1490262865736	856,838	6,838
Mavoko Primary School	EQUITY,EPZ BRANCH	1490263696093	19,000,000	
KATANI SECONDARY SCHOOL	EQUITY,EPZ BRANCH	1490281745703		11,454
KYUMBI SECONDARY SCHOOL	EQUITY,EPZ BRANCH	1490262540051	283	1,300,496
KANAANI SECONDARY SCHOOL	EQUITY,EPZ BRANCH	1490281001540	142,701	142,701
NDOVOINI SECONDARY SCHOOL	EQUITY,EPZ BRANCH	1490281001568	37,571	438,146

MAVOKO SECONDARY SCHOOL	EQUITY,EPZ BRANCH	1490263706234		25,206
ATHIRIVER SECONDARY SCHOOL	EQUITY,EPZ BRANCH	1490280108314	1,243	1,243
ST AUGUSTINE MLOLONGO SECONDARY SCHOOL	EQUITY,EPZ BRANCH	1490262414198	477,561	7,636,060
LUKENYA GIRLS CENTRE OF EXCELLENCE	EQUITY,EPZ BRANCH	1490266840330		6,918,037
NGELANI RANCH SEC SCHOOL	EQUITY,EPZ BRANCH	1490279903755	1,673	1,673
IVOVOANI SEC SCHOOL	EQUITY,EPZ BRANCH	1490279867308		8,479
Muthwani Junior Sec School	EQUITY,EPZ BRANCH	1490285535580	554	
Mountain View Junior Sec Sch	EQUITY,EPZ BRANCH	1490285535605	16,275	
Katani Junior Sec school	EQUITY,EPZ BRANCH	1490285536651	18,850	
Kinanie Junior Sec School	EQUITY,EPZ BRANCH	1490285535513	196,428	
Mathatani Junior Sec School	EQUITY,EPZ BRANCH	1490285594881	164,275	
Makilili Junior Sec School	EQUITY,EPZ BRANCH	1490285547360	20,000	
Kyumbi Junior Sec School	EQUITY,EPZ BRANCH	1490285588764	7,008	
Kwa Kalusya Secondary School	EQUITY,EPZ BRANCH	1490271841008	95,545	
Ivovoani Sec School	EQUITY,EPZ BRANCH	1490279867308	87,829	

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

Mavoko Secondary School	EQUITY,EPZ BRANCH	1490263706234	49,129	204,969
Ngwata Junior sec school	EQUITY,EPZ BRANCH	1490285594740		6,350
Ngwata JSS	EQUITY,EPZ BRANCH	1490285594740	9,128,534	128,534
Daystar Mulandi JSS	EQUITY,EPZ BRANCH	1490285588845	567,033	217,033
Kanaani JSS	EQUITY,EPZ BRANCH	1490285594704	14,557	32,350
Mathatani Secondary School	EQUITY,EPZ BRANCH	1490285589076	4,006,675	
Katani Secondary School	EQUITY,EPZ BRANCH	1490281745703	9,011,454	11,454
Kyumbi Secondary School	EQUITY,EPZ BRANCH	1490262540051	7,120,001	
Kinanie Secondary School	COOPERATIVE,ATHI RIVER BRANCH	01141265884900	5,754,482	
Lukenya Centre of Excellence	EQUITY,EPZ BRANCH	1490266840330	396,215	262,962
ndovoini primary school	COOPERATIVE,ATHI RIVER BRANCH	01134267174900	328,415	
Kwa Mangeli Primary School	EQUITY,EPZ BRANCH	1490282066857	675,062	118,794
JOSKA POLICE POST	EQUITY,EPZ BRANCH	1490279905903	739	53,101
GITHUNGURI POLICE POST	EQUITY,EPZ BRANCH	1490279332742	906	1,304,300
Mlolongo Police Post	EQUITY,EPZ BRANCH	1490279332731	137,220	

Athi-River Police Station	EQUITY,EPZ BRANCH	1490285309059		
Athiriver Location Chief's office	EQUITY,EPZ BRANCH	1490286093767	35,355	
Athiriver police station	EQUITY,EPZ BRANCH	1490285309059	1,245,383	
Total			70,433,300	32,289,349

Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
NG-CDF/MAVOKO/2024/2025(1)	Delayed approval of project proposal	We acknowledge the delays in the approval of ongoing projects, specifically at Kwa Kalusya and Ivovoani Secondary Schools. We sent proposal for Ivovoani secondary School to the board as per the attachment	Not Resolved	The management is in consultation with the OAG pending appearance before DFAC
NG-CDF/MAVOKO/2024/2025(2)	Lack of Procurement plan and work plan	The procurement and work plans for the	Not Resolved	The management is in consultation with

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

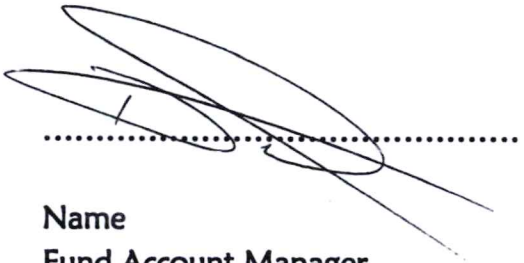
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		2024/2025 financial year were in progress of alignment due to delay in release of funds by the NGCDF BOARD however the aligned copy of procurement and work plan has been finalized and hereby attached for your perusal		the OAG pending appearance before DFAC
NG-CDF/MAVOKO/2024/2025(3)	Failure to prepare and maintain a list of registered suppliers	Mavoko NGCDF used the list of prequalified suppliers from the Sub-County National government list since we are part of the sub county department. We take note of the requirement and are currently in the process of developing our own internal supplier registration	Not Resolved	The management is in consultation with the OAG pending appearance before DFAC

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)
		list in compliance with Section 57(1) of the PPAD Act. This list will be updated regularly and used for all future procurement activities.		
NG-CDF/MAVOKO/2024/2025(4)	Lack of public participation in project identification	We acknowledge that documentation for public participation in the case of Kyumbi Secondary School was not part of the community request since the School had an iron sheet boy's dormitory. however, the public health department condemned the dormitory since it never had a suitable sanitary block hence health challenge. Due	Not Resolved	The management is in consultation with the OAG pending appearance before DFAC

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

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)
		to this advice from health department we had to either close the boys boarding wing or commit to construct the dormitory to avoid closure.		
NG-CDF/MAVOKO/2024/2025(5)	Procurement Above Required Threshold- Purchase of School Bus at St. Augustine Mlolongo High School	We purchased the BUS using the government contract agreement undertaken by the ministry of lands and public works which was signed at the beginning of the year. This contract was awarded at ksh 11,484,000.00 However our allocation was ksh 9,000,000. we raised the quotation to give us a basis of negotiations since the bus was Isuzu we raised from all Isuzu	Not Resolved	The management is in consultation with the OAG pending appearance before DFAC

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)
		dealers hence the quotations from the dealers to us we thought was sufficient since even if we did an open tender to could be restricted to authorized dealers only		


 Name
 Fund Account Manager.