

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

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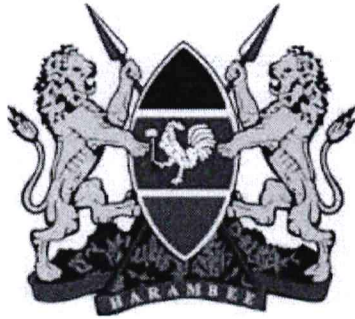
OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
WEBUYE WEST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2025



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

WEBUYE WEST CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	AIE holder	George Shibanda
2.	National Sub-County Accountant	Abednego Odhiambo
3.	Chairman NGCDFC	William D Wangwe
4.	Member NGCDFC	Mary Butasi
5.	Member NG CDFC	Fashon Nakutwa

(c) Fiduciary Oversight Arrangements

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

(d) NGCDF Webuye West Constituency Headquarters

P.O. Box 522
Matisi Market
Webuye-Bungoma Highway
P.O. Box 522-50205
Webuye, KENYA

(e) NGCDF Webuye West Constituency Contacts

P.O. Box 522-50205 WEBUYE
Telephone: (254) 704968749
E-mail: cdfwebuyewest@ngcdf.go.ke
Website: www.go.ke

(f) NGCDF Webuye West Constituency Bankers

1. Operations Account
Cooperative Bank
Branch: Webuye
P.O. Box 1221-50205
Webuye
2. Deposit Account
Cooperative Bank
Branch: Webuye
P.O. Box 1221-50205
Webuye
3. PMC Accounts
 - i) Cooperative Bank
Branch: Webuye
P.O. Box 1221-50205
Webuye West
 - ii) KCB Bank
Branch: Webuye
P.O. Box 332-50205
Webuye

(g) Independent Auditor

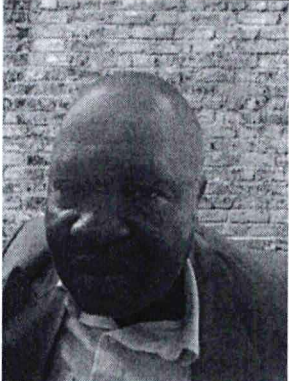
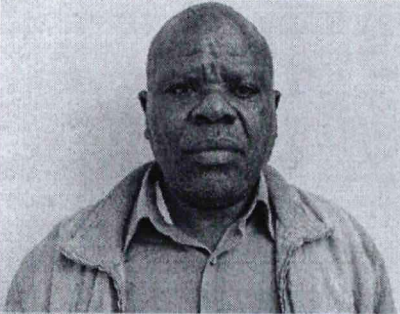

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(h) Principal Legal Adviser

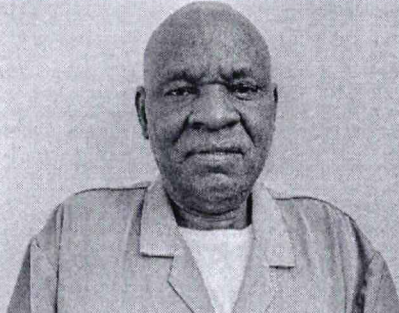



The Attorney General
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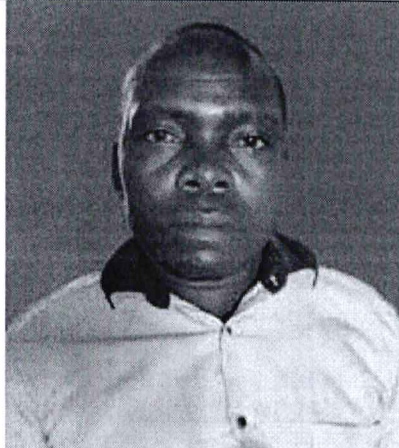

3. NGCDF Committee

Details for all the NG CDFC members

Name	Details
 <p data-bbox="209 831 600 869">William Wangwe-Chairman</p>	<p>Date of Birth; The member was born in the year 1957.</p> <p>Academic Qualifications. The member has education level of up to O level,</p> <p>Work Experience. worked in civil service for 38 years in the national police service commission up to retirement. The member has served on the committee from 2022 December. Currently he is the NG-CDFC Chairman.</p>
 <p data-bbox="212 1234 595 1301">Benson Chebolio-Co-opted Member</p>	<p>Date of Birth. Born in the year 1969.</p> <p>Academic Qualifications. He attained his O level education in the year 1992.</p> <p>Work Experience. He worked with the National Cereals and Produce Board up to 2002 where he joined community health as a volunteer up to date. The member is active in community activities and has been a member of Webuye West NGCDF from 2019 up to date.</p>
 <p data-bbox="233 1749 568 1816">Erick Tawai-Male Youth Representative</p>	<p>Date of Birth. Born in the year 1999.</p> <p>Academic Qualifications. The member did his KCSE Exams and Immediately Joined National Youth Service after which he did a certificate in Plumbing.</p> <p>Work Experience. The member is very active in the community activities. He participated in peace building initiative having undergone NYS training. The member is a new entrant to the committee serving for the first time.</p>

*National Government Constituencies Development Fund (NGCDF)
 Webuye West Constituency
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	<p>Date of Birth. The member was born in the year 1960.</p> <p>Academic Qualifications. Has education level up to O level, and certificate in procurement.</p> <p>Work Experience Worked in civil service for 30 years with For the last 15 years, he has been involved in community development through running of a private primary school where he is a director up to date. The member has served on the committee since 2017 up to now.</p>
<p>Benson Munyasi-Male adult Representative</p>	
	<p>Date of Birth. Born in the year 1992.</p> <p>Academic Qualifications. She has a form four certificate.</p> <p>Work Experience. She participates in peace building initiatives, has form 4 certificate qualifications and over 5 years' experience in community mobilization</p>
<p>Lindi Atieno-Female Youth Representative</p>	
	<p>Date of Birth. Born in the year 1973.</p> <p>Academic Qualifications. She has grade 8 qualifications.</p> <p>Work Experience The member is very active in the community through community health volunteering. She participated in peace building initiatives which she has been recognized for. and over 10 years' experience in community mobilization. She has served as a member from 2017 up to now.</p>
<p>Dorcus Munyole-Female Adult Representative</p>	
	<p>Date of Birth. 1962</p> <p>Academic Qualifications. She has grade 8 qualifications.</p> <p>Work Experience The member is very active in the community through community health volunteering. She participated in peace building initiatives which she has been recognized for. and</p>

<p>Mary Butasi-Female Adult Representative</p>	<p>over 10 years' experience in community mobilization. She has served as a member from 2017 up to now.</p>
	<p>Date of Birth. 1980..</p> <p>Academic Qualifications. grade 8.</p> <p>Work Experience 6 years' experience in community mobilization. In addition,the member promotes cultural activies through music himself being a talented musician hence being a role model and an inspiration to people living with disability.The member is a person living with dwarfism.</p>
<p>David Sakari-PWD Representative</p>	
	<p>Date of Birth. 1977</p> <p>Academic Qualifications. Bachelors of Arts Education, Masters in Business administration Finance</p> <p>Work Experience Over fifteen years.</p>
<p>Fund Account Manager</p>	

National Government Constituencies Development Fund (NGCDF)

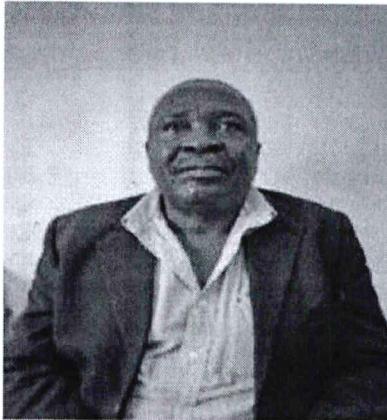
Webuye West Constituency

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

The NG CDFC Members who Exited During the Financial Year and the Period they Served.

S NO.	NAME	DESIGNATION	PERIOD SERVED
1	William D Wangwe	Male adult	5 Months
2	Fashon Simwenyi Nakutwa	Male Youth Representative	5 Months
3	Ben Wanyonyi Munyasi	Male Constituency Nominee	5 Months
4	Mary Naliaka Butasi	Female adult	5 Months
5	Dorcus Nabayi Munyole	Female Constituency Nominee	5 Months
6	Lindy Atieno Barasa	Female Youth	5 Months
7	Benson Wafula Chebolio	Co-opted member	5 Months
8	David Sakari	PWD	8 Months

4. NG-CDFC Chairman's Report



William D Wangwe
Chairman, NG-CDF Webuye West

I thank the Almighty God who has enabled me to see this day. I also want to thank the entire Webuye West NGCDFC and staff for the cooperation that you have given me that has enabled us to achieve whatever little that we did because of the prevailing circumstances.

Webuye West Constituency was allocated a total of Kshs. 170,469,857 in the 2024/2025 financial year. During the financial year under review, the NGCDF Board disbursed 87% of the the Approved Budget which translated to Kshs 130,000,000. We also received Kshs 46,048,690 which was the undisturbed balances from the previous financial year hence a total of Kshs. 176,048,857 being disbursements from the NGCDF Board in the 2024/2025 financial year where 41,469,690 has not been disbursed by the Board, part of it (ksh. 1,600,000) is meant for unapproved projects and 1,000,000 is the undisbursed fund for the financial year 2024/2025. Webuye West National Government Constituencies Development Fund Committee (NG-CDFC) met; prioritized and disbursed funds to various projects in the Constituency following approved projects' code list. The funds disbursed to the constituency were utilized in the implementation of various projects as summarized projects were implemented in the following sectors.

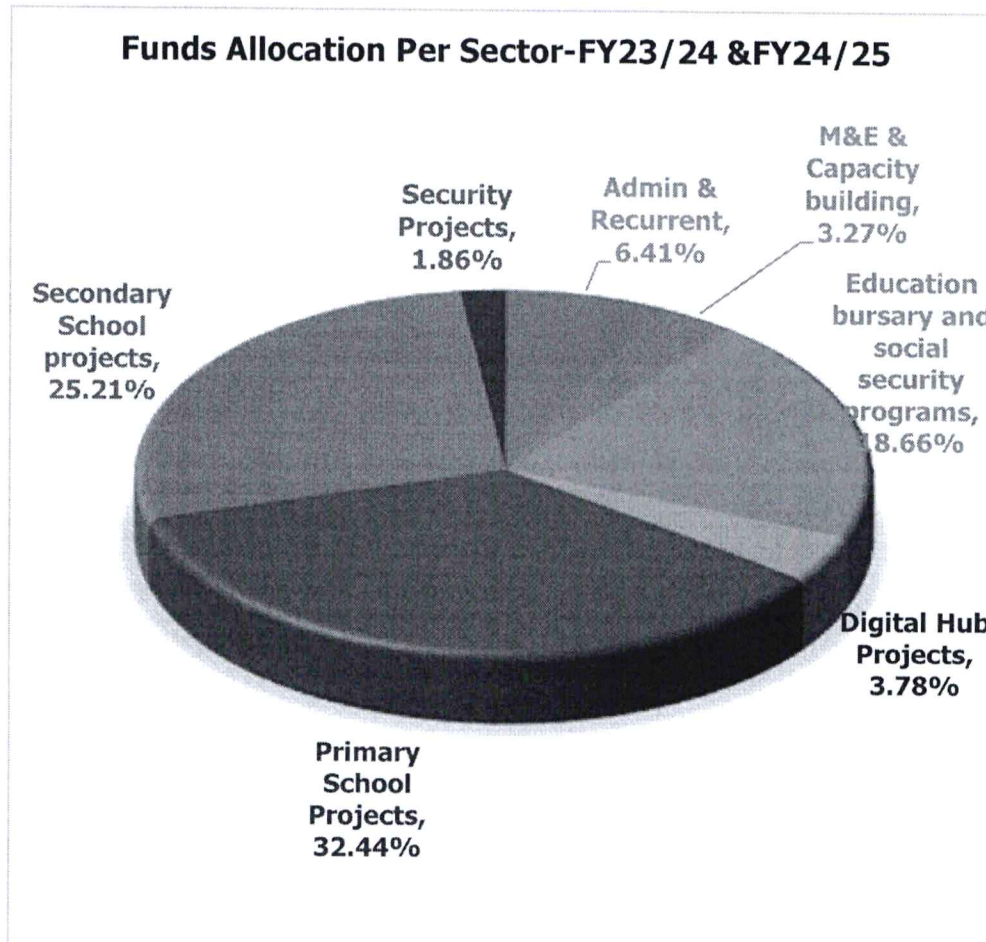
National Government Constituencies Development Fund (NGCDF)
Webuye West Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

Table 3: Summary of Funds Allocation per Sector

Year	2023/2024		2024/2025		Total
	No.	Amount (Ksh.)	No.	Amount (Ksh.)	Amount (Ksh.)
Administration and recurrent expenditure		9,750,351		10,613,733	10,613,733
Monitoring, Evaluation and Capacity building		4,997,805		5,408,630	5,408,630
Education bursary and social security programs		34,784,399		24,500,000	24,500,000
Emergency reserve		8,768,091		8,768,091	8,768,091
Others		1,108,000	1	7,000,000	7,000,000
Climate Change Projects/Environmental Projects	2		2	1,000,000	1,000,000
Digital Hub Projects			2	12,000,000	12,000,000
Primary School Projects	15	36,172,260	16	66,898,328	104,023,375
Secondary School projects	8	51,920,744	6	28,181,073	50,981,073
Security Projects	9	3,400,000	3	2,500,000	5,292,000
Total		150,901,650		166,869,855	229,586,902

A summary of the funds allocation per sector is presented in the pie chart below.

Figure 1: Sectoral Analysis of Funds Allocation



Education

Education emerged as the largest beneficiary of the funds, receiving a total of Ksh. 242,456,804 which represents 76.3% of the overall budget. This allocation underscores a significant focus on enhancing educational infrastructure and programs. Primary school projects received the lion's share at Ksh. 103,070,588 (32.44%), followed by secondary schools at Ksh. 80,101,817 (25.21%) and bursaries at Ksh. 59,284,399 (18.66%). The investments aim to improve access, quality, and sustainability in the education sector.

Digital Hub Projects

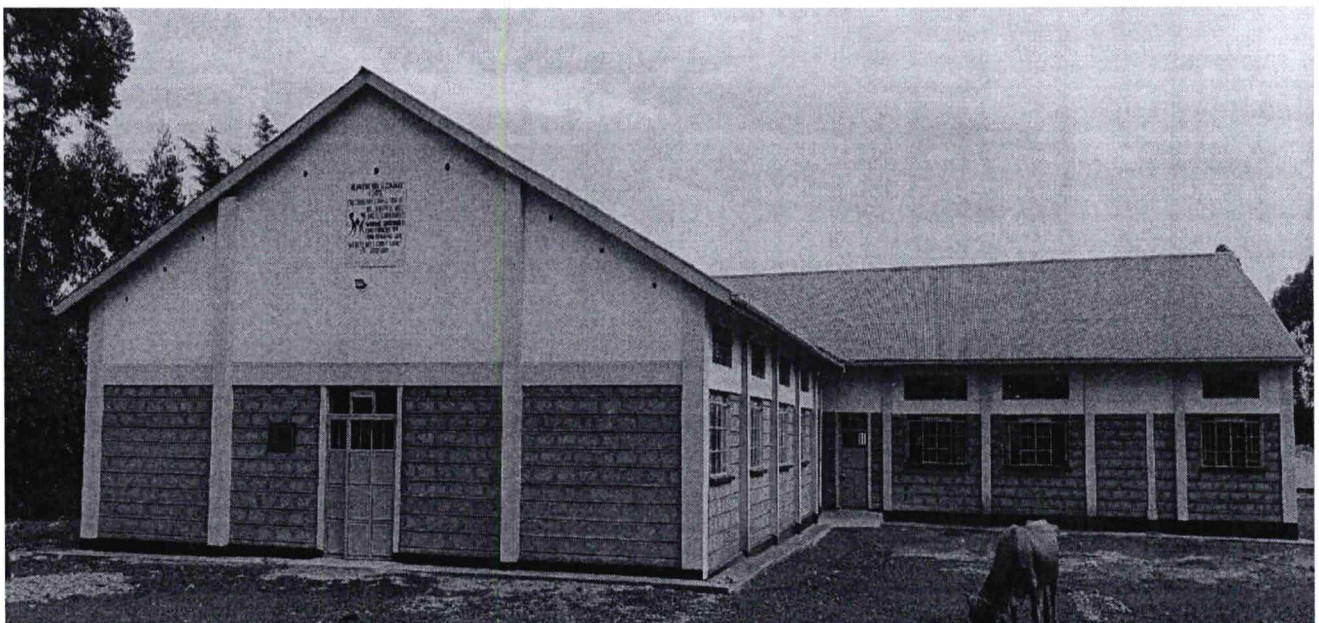
Digital Hub Projects received a substantial allocation of Ksh. 12,000,000, accounting for 3.78% of the total budget. This investment highlights the growing recognition of the importance of digital infrastructure in fostering innovation, bridging the digital divide, and enhancing access to technology within the constituency. The funds are likely to be earmarked for establishing or upgrading digital hubs to provide educational resources, training, and internet access, equipping the community with the tools necessary for socio-economic empowerment in the digital age.

Security

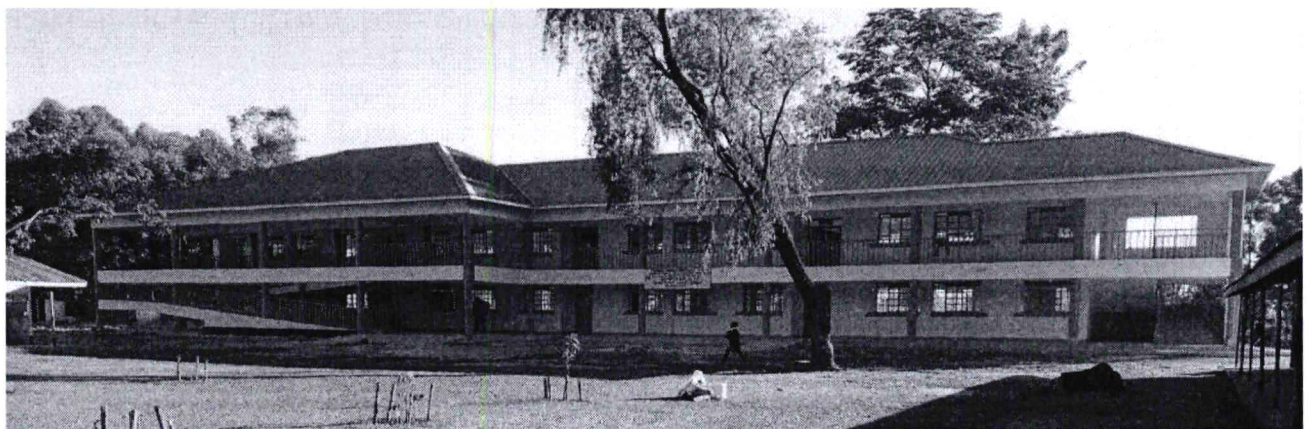
Security projects were allocated Ksh. 5,900,000, constituting 1.86% of the total budget. This modest allocation indicates targeted interventions to address specific security needs, possibly through the acquisition of assets and equipment or improvement of local security infrastructure.

Environment

Environmental initiatives received a nominal allocation of Ksh. 1,100,000, representing 0.31% of the total budget. This funding, although limited, highlights the initiation of small-scale projects aimed at addressing climate change and promoting environmental sustainability.



CONSTRUCTION OF MULTIPURPOSE HALL AT MILANI SECONDARY SCHOOL



CONSTRUCTION OF 8 STOREY CLASSROOMS PHASE 2 AT MIENDO PRIMARY SCHOOL

Emerging Issues

In the course FY 2024/2025 the NG-CDF act was declared unconstitutional by high court, this has an effect of limiting our planning to two-year period ending 30th June 2026. There was presidential directive of implementing ICT Digital Hubs in every ward. In addition the constituency allocated and implemented climate change projects where trees were planted in six institutions. The redesigning of CBC Curriculum to accommodate Grade 9 in Primary Schools has led to need to allocate more funds towards more infrastructure to address ballooning numbers in primary schools.

The new funding model in higher education has led to increase demand on bursary allocation. Delayed capitation in secondary institutions has equally led to more demand for bursary in secondary school students.

Challenges

- The main challenge faced during the financial year was late disbursement of funds from the NG-CDF Board especially funds meant for projects. Despite this challenge a number of projects are already complete as already observed.
- Most of the project received the funds during the end of the financial year which was resulted by the delayed funding by the NG-CDF Board. However, all the approved projects are under the procurement process.
- There was delay in gazettelement of NG-CDFC which limited the implementation of various programs in the constituency.

Way forward

- To address this challenge of delayed funding we intend to ensure timely submission of project proposal and any other required information.
- There is need for the process of gazettelement of new CDFC to be started early and there term revised to 5 years.



.....
William D Wangwe
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 Webuye West Constituency 2022-2027* plan are to:

1. Enhance access to education.
2. To enhance the learning environment in primary and secondary school
3. To empower youth to participate and contribute to the socio-economic development
4. To enhance capacity for climate change adaptation and mitigation.
5. Improve access to information

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	1. To have all children of school going age attending school 2. Enhance the bursary scheme 3. Enhance infrastructure	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions	In FY 2024/2025 - we increased classrooms in 2 primary schools by 8 classrooms ie Miendo Primay and Bokoli Fym Primary,1 dining hall in Milani Friends Secondary,1

	and equipment in secondary schools.		number of bursary's beneficiaries at all levels	library in Lumonya Secondary School and 1 twin laboratory in Mang'ana Friends Secondary School. - Bursary beneficiaries at all levels were as per the attached schedules
Climate change mitigation activities	Develop water harvesting mechanism	Climate change mitigation	Number institutions earmarked for tree panting	In the F/Y 24/25 2 trees were planted in 5 institutions namely Matulo Fym primary, Mahanga Primay, Malaha Primary, Yalusi Primary and Cheng'oli Primary schools
Emergency	To carter for unforeseen occurrences in the constituency	Reconstruct educational and government institutions which are destroyed by occurrence of natural disasters	Number of facilities affected and reconstructed using emergency kitty	During FY 24/25 emergency occurred in one school; Chebosi SA Primary School. 500,000 where the toilets collapsed due to heavy rainfall.
Others (Specify)	To provide youth empowerment centers	Computers purchased for youth empowerment	Number of computers purchased	10 computers purchased for youth empowerment Centre

6. Governance Statement

The National Government Constituencies Development Fund Committee (NG-CDFC) is established pursuant to section 43(1) of NG-CDF Act 2015 with its operations at the constituency level. The key functions are:

- i. Build the capacity of project management committee and sensitize the community on the operations of the Fund.
- ii. Consider all project proposals from all Wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency.
- iii. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans.
- v. Consult with relevant government departments to ensure that cost estimates for projects are realistic.
- vi. In considering joint projects, ensure that the participating constituencies enter negotiations for effective implementation of such projects.
- vii. Rank projects proposals in order of priority while ensuring that on-going projects take precedence.
- viii. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.

a. NG-CDFC process of appointment

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

There is established a National Government Constituency Development Fund Committee for every constituency.

Constituency Committee Shall comprise of;

the national government official responsible for co-ordination of national government functions.

two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment

two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;

one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);

two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;

the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote..

one member co-opted by the Board in accordance with regulations made by the Board

The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board.

The current NGCDFC members were gazetted on 20th May 2025 and the first meeting was held on 8th July 2025

The persons appointed are drawn from different groupings as follows:

SNo	Name	Category	Statutory	Date of Appointment
1	William D. Wangwe	Male adult Representative	Appointment Pursuant to sec. 43(2) (b)	20-5-25
2	Ben Wanyonyi Munyasi	Female adult Representative	Appointment Pursuant to sec. 43(2) (b)	20-5-25
3	Eric Wekesa Tawai	Male youth	Appointment Pursuant to sec. 43(2) (b)	20-5-25
4	Dorcas Nabayi Munyole	Female adult Representative	Appointment Pursuant to sec. 43(2) (b)	20-5-25
5	Mary Naliaka Butasi	Female adult Representative	Appointment Pursuant to sec. 43(2) (b)	20-5-25
6	Lindy Atieno Barasa	Female youth	Appointment Pursuant to sec. 43(2) (b)	20-5-25
7	David Sakari	PWD	Appointment Pursuant to sec. 43(2) (b)	23-8-24

b. NG-CDFC 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. During the financial Year the tenure of the committee ended in November 2024 which was renewed in May 2025 by way of gazette, they are to serve up to May 2027.

c. The Role of the Constituency Committee

The CDFC plays a crucial role in managing the NGCDF at the constituency level. It identifies, approves, and monitors projects that align with national priorities and local needs. The committee ensures efficient fund management, timely project implementation, and transparent reporting. Additionally, the CDFC engages with the community to seek input and ensure compliance with relevant laws and regulations.

d. Removal of a member

The CDFC can remove a member for gross misconduct, incompetence, physical or mental incapacity, conflict of interest, conviction of a criminal offense, or absenteeism. The removal process involves a petition, notification, a hearing, and a decision by two-thirds of the members.

e. NG-CDFC Induction and training

A comprehensive training program for the National Government Constituencies Development Fund Committee (NGCDFC) members from the Western Region was held from 13th July, 2024 to 17th May 2024 at Tom Mboya Labour College in Kisumu. This training aimed to equip committee members with the necessary knowledge and skills to perform their roles effectively.

Key Aspects of the Training:

- **Overview of the NGCDF Act:** Understanding the legal framework and the evolution of the NGCDF, including the roles and responsibilities of committee members.
- **Project Planning and Public Participation:** Emphasized effective planning, budgeting, and the importance of engaging the public in decision-making processes.
- **Governance and Integrity:** Covered essential aspects of good governance, anti-corruption measures, and adherence to the Public Procurement and Asset Disposal Act 2015 and its regulations.
- **Risk Management and Audit:** Focused on identifying and managing risks within the NGCDF operations, with an emphasis on transparency and accountability.

- **Technical Aspects of Project Management:** Provided insights into the phases of project execution, from initiation to completion, including monitoring and evaluation.

This training was crucial in ensuring that all NGCDFC members are well-prepared to carry out their duties in alignment with national policies and standards.

f. Number of meetings;

NG-CDF Act Section 43(11) stipulates that the Constituency Committee shall meet at least six times in a year but shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

In Webuye West Constituency, the NG-CDF Committee conducted 6 meetings and 4 sub-committee meetings.

No.	Name of committee member	Meetings held					
		2/08/24	13/08/24	20/08/24	14/10/24	27/11/24	29/11/24
1	William D Wangwe- Chairperson	√	√	√	√	√	√
2	Fashon Simwenyi Nakutwa- Secretary	√	√	√	√	√	√
3	Ben Wanyonyi Munyasi- Member	√	√	√	√	√	√
4	Mary Naliaka Butasi- Member	√	√	√	√	√	√
5	Dorcus Nabayi Munyole- Member	√	√	√	√	√	√
6	Lindy Atieno Barasa- Member	√	√	√	√	√	√
7	Benson Wafula Chebolio- Member	√	√	√	√	√	√
8	David Sakari- Member					√	√
9	Kalume Nzovu- DCC	√	√	√	√	√	√
10	George Shibanda- Ex-official Member	√	√	√	√	√	√

g. Remuneration Rates

As of the latest review on 25th October 2011, the remuneration rates for the National Government Constituencies Development Fund Committee (NGCDFC) s were adjusted through a circular issued by the NGCDF Board (REF: CDF BOARD/MOP/Vol. III(30) I(30)), titled "Adjustment of Constituency Development Fund Committee s Sitting Allowance." According to this circular, the sitting allowances for the CDFCs are as follows:

Members: KShs 5,000 per meeting

Chairman: KShs 7,000 per meeting

These rates remain the most current remuneration guidelines for the NGCDFCs.

h. Disclose the policy on conflict of interest

The NGCDFC has a strict conflict of interest policy that requires s to disclose their interests, abstain from participation, and record conflicts. Non-compliance may result in disciplinary action, including removal from the committee. This policy ensures the integrity and transparency of the committee's operations.

i. Succession plan

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

j. Ethics and code of conduct

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

k. Risk Management

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

- Implementing the operational risk management framework.
- Conducting regular Risk and Control Self-Assessment.
- Monitoring and reporting operational risks.
- Recording and reporting incidents.
- Collecting, analysing, and reporting Key Risk Indicators.
- Executing the crisis management plan in case of a crisis. Environmental and Sustainability Reporting.

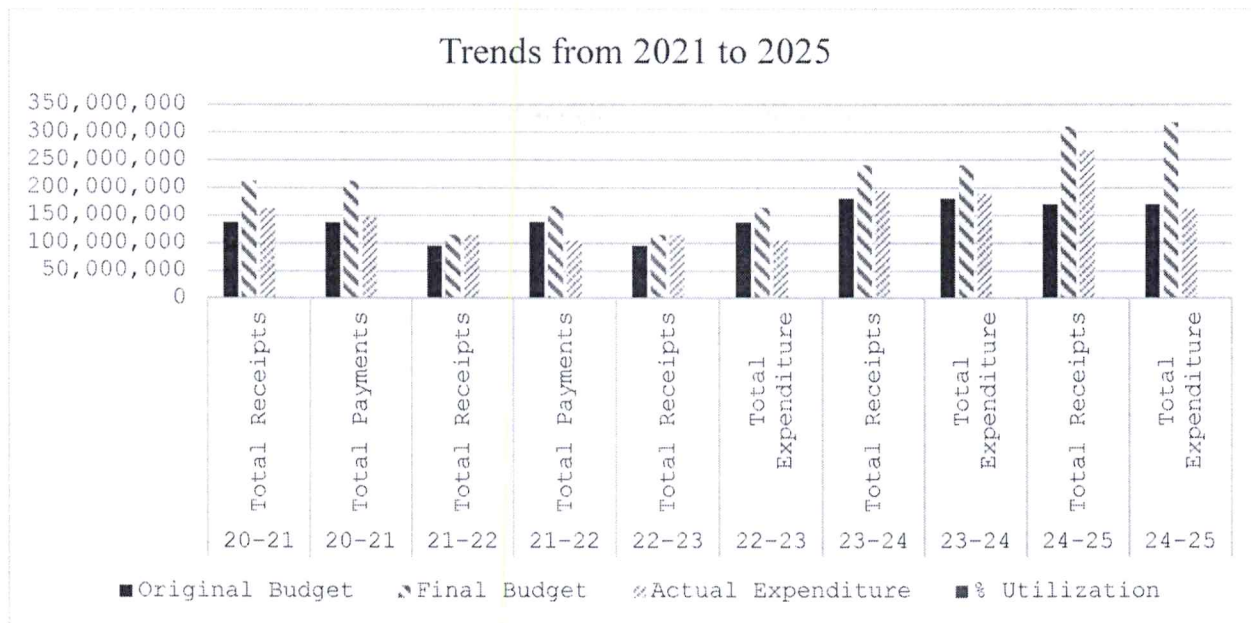
7. Management Discussion and Analysis

The funds disbursed to the constituency were utilized in the implementation of various projects as summarized projects were implemented in the following sectors.

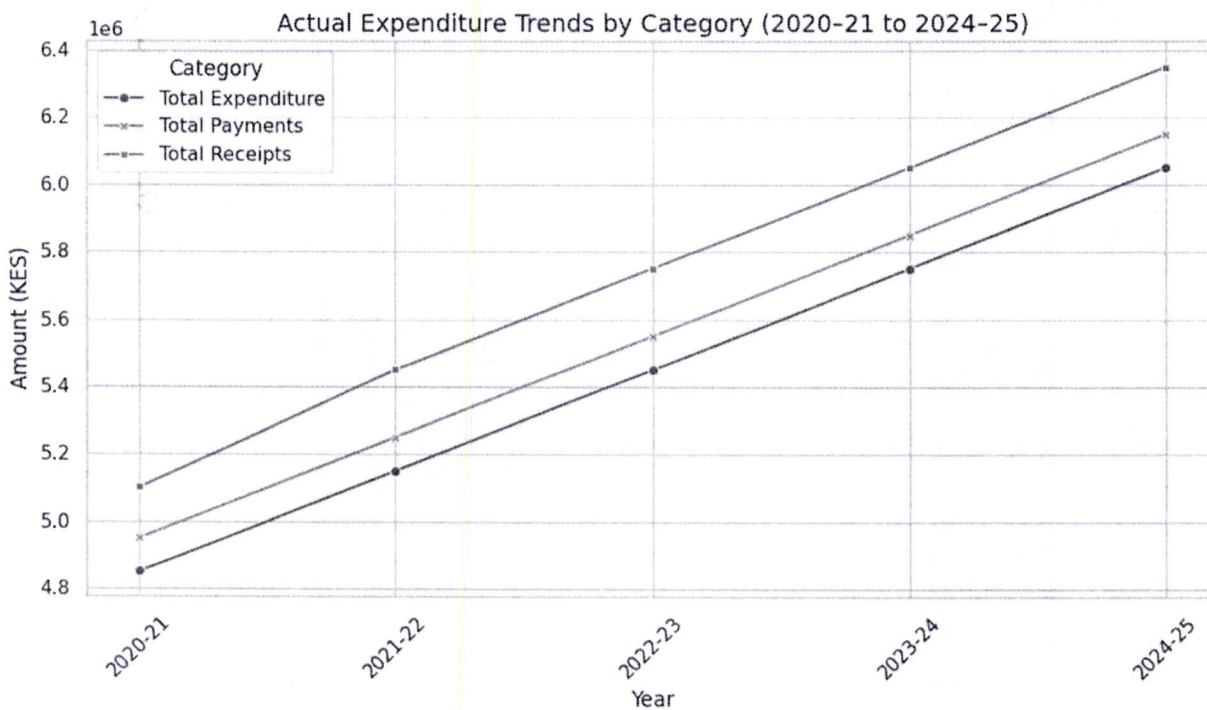
Table 1: Trends in budget Utilization

Year	Category	Original Budget (Kshs)	Final Budget (Kshs)	Actual Expenditure (Kshs)	% Utilization
20-21	Total Receipts	137,088,879	212,532,424.52	162,493,545.52	76%
20-21	Total Payments	137,088,879.31	212,532,424.31	148,249,565	70%
21-22	Total Receipts	95,000,000	114,511,812	114,511,812	100%
21-22	Total Payments	138,235,033	167,221,742	104,875,685	63%
22-23	Total Receipts	95,000,000	114,511,812	114,511,812	100%
22-23	Total Expenditure	137,215,033	164,700,842	104,879,685	64%
23-24	Total Receipts	180,596,803	241,480,804	194,432,114	81%
23-24	Total Expenditure	180,596,803	241,480,804	189,384,907	78%
24-25	Total Receipts	170,469,857	313,533,187	272,063,330	87%
24-25	Total Expenditure	170,469,857	313,533,187	169,578,036	54%

National Government Constituencies Development Fund (NGCDF)
Webuye West Constituency
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A bar graph showing total budget allocation verses total expenditure during the financial years.



Line Chart of Actual Expenditure Trends (2020-21 to 2024-25)

Actual Expenditure Trends (2020–21 to 2024–25)

This line chart shows how actual expenditures evolved over time across categories like Total Receipts, Payments, and Expenditure. It shows increasing trends in amounts of receipts, payments and expenditure over the years 2021 to 2025.

Spending started around KSh 148,249,565 million in 2020–21 and declined through 2021–22 (around KSh 104,875,685), indicating a plateau in actual disbursements despite increased final budgets.

There's a noticeable spike to KSh 189,384,907 in the year 2023/24, suggesting a significant increase in project execution, procurement, or service delivery efforts. This year there was co-funding of JSS projects between NGCDFC and the ministry of National Treasury

Expenditure surges again to KSh 268,187,538,74 aligning with higher budget approvals, though the utilization rate dropped—implying under-execution despite more available resources.

The growing difference between final budget and actual expenditure in later years hints at challenges in fully utilizing allocated funds—maybe due to delays, inefficiencies, or strategic spending shifts.

Achievements

In FY 2024/2025 -we increased classrooms in 2 primary schools by 8 classrooms ie Miendo Primay and Bokoli Fym Primary, 1 dining hall in Milani Friends Secondary, 1 library in Lumonya Secondary School and 1 twin laboratory in Mang'ana Friends Secondary School.

Bursary was disbursed to beneficiaries at all levels were as per the attached schedules Education emerged as the largest beneficiary of the funds, receiving a total of Ksh. 242,456,804 which represents 76.3% of the overall budget. This allocation underscores a significant focus on enhancing educational infrastructure and programs. Primary school projects received the lion's share at Ksh. 103,070,588 (32.44%), followed by secondary schools at Ksh. 80,101,817 (25.21%) and bursaries at Ksh. 59,284,399 (18.66%). The investments aim to improve access, quality, and sustainability in the education sector.

A number of projects already complete which include; Sawa PCU Primary school, Miendo FYM Primary school. Bokoli Fym Primary School

During FY 24/25 emergency occurred in one school; Chebosi SA Primary School. 500,000 where the toilets collapsed due to heavy rainfall.

Digital Hub Projects

10 computers purchased for youth empowerment Centre. Digital Hub Projects received a substantial allocation of Ksh. 12,000,000, accounting for 3.78% of the total budget. This investment highlights the growing recognition of the importance of digital infrastructure in fostering innovation, bridging the digital divide, and enhancing access to technology within the constituency. The funds are likely to be earmarked for establishing or upgrading digital hubs to provide educational resources, training, and internet access, equipping the community with the tools necessary for socio-economic empowerment in the digital age.

Security

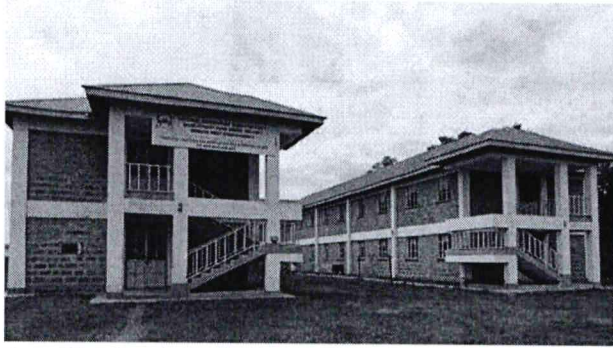
Security projects were allocated Ksh. 5,900,000, constituting 1.86% of the total budget. This modest allocation indicates targeted interventions to address specific security needs, possibly through the acquisition of assets and equipment or improvement of local security infrastructure.

Webuye West Sub County Registrar of persons office

Environment

Environmental initiatives received a nominal allocation of Ksh. 1,100,000, representing 0.31% of the total budget. This funding, although limited, highlights the initiation of small-scale projects aimed at addressing climate change and promoting environmental sustainability

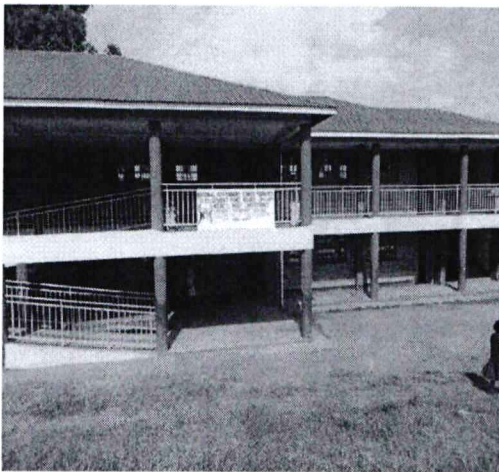
During the financial year we had two successful audit exercises by the OAG in the month of March for 2023/24 financial year and the NG-CDFB internal audit department which occurred in the month of April for 2022/23 and 2023/24 financial years.



S.A Chebosi Girls Dormitory



Webuye D.E.B Primary school Classrooms



Cheng'oli Primary School



S.T Anthony School for the Deaf Admin Block

The above projects were fully completed and are in use enhancing education infrastructure



Name: George Shibanda
Fund Account Manager

8. Environmental and Sustainability Reporting

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Webuye West Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. Education emerged as the largest beneficiary of the funds. 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 Webuye West 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 modest allocation targets interventions to address specific security needs, possibly through the acquisition of assets and equipment or improvement of local security infrastructure. 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

Environmental initiatives received a nominal allocation of Ksh. 1,000,000, representing 0.31% of the total budget. This funding, although limited, highlights the initiation of small-scale projects aimed at addressing climate change and promoting environmental sustainability.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. Webuye West constituency invests in capacity-building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross-cutting issues.

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

4. Marketplace practices-

Webuye West Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Webuye West Constituency has endeavored to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through community projects.

Public Participation in Project Identification, Implementation, and Monitoring

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

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

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

Public Awareness

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

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

George Shibanda



.....
Name

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- Webuye West 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.

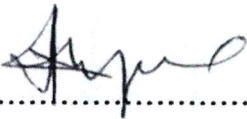
The Accounting Officer in charge of the NGCDF-Webuye West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting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

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

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

Approval of the financial statements

The NGCDF- Webuye West Constituency financial statements were approved and signed by the Accounting Officer on 29th August 2025.



.....
Name: William Wangwe
Chairman – NGCDF Committee



.....
Name: Goerge Shibanda
Fund Account Manager

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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P.O Box 30084-00100
NAIROBI

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

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- 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 - Webuye West Constituency set out on pages 1 to 67, which comprise the statement of financial position as at 30 June, 2025 and the

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

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 - Webuye West Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended, 2023) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unconfirmed Opening Balances

1.1 Cash and Cash Equivalents Balance

The statement of financial position reflects opening balance of cash and cash equivalents of Kshs.94,278,935 which as disclosed in Note 19 to the financial statements includes deposit account and Project Management Committees (PMCs) account balances of Kshs.2,860,383, and Kshs.86,371,345, respectively. However, the balances differ with those disclosed in the previous year audited financial statements for the year ended 30 June, 2024 balances of Kshs.619,696, and Kshs.73,244,944 resulting to variances of Kshs.2,240,687 and Kshs.13,126,401 respectively, which have not been explained.

In the circumstances, the accuracy and completeness of cash and cash equivalents opening balance of Kshs.94,278,935 could not be confirmed.

1.2 Current Liabilities Balances

The statement of financial position reflects opening balances of third -party deposits and gratuity provision of Kshs.1,550,024 and Kshs.890,935, respectively. However, the balances differ with those disclosed in the previous year audited financial statements for the year ended 30 June, 2024 balances of Kshs.Nil and Kshs.619,696 resulting to variances of Kshs.1,550,024 and Kshs.271,239 respectively, which have not been explained.

In the circumstances, the accuracy and completeness of third -party deposits and gratuity provision opening balances of Kshs.1,550,024 and Kshs.890,935 respectively, could not be confirmed.

2. Unconfirmed Cash and Cash Equivalents Balance

The statement of financial position reflects cash and cash equivalents balance of Kshs.102,485,294 as disclosed in Note 19 to the financial statements. Included in this balance is Kshs.93,407,566 for PMC bank account balances in respect to sixty-three (63)

projects. However, bank reconciliation statements, cash books and bank confirmation certificates for balances held as at 30 June, 2025 were not provided for audit review. Further, the balances disclosed are as per the bank statements instead of cash books, as required by reporting template prescribed by the Public Sector Accounting Standards Board.

In addition, cash and cash equivalents balance of Kshs.102,485,294 includes deposit account balance of Kshs.1,491,593 which was supported by a cash book that was not properly maintained, and which reflected a balance of Kshs.1,491,254 as at 30 June, 2025.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.102,485,294 as at 30 June, 2025 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects revenue final budget and actual on comparable basis amounts of Kshs.313,533,187 and Kshs.272,063,330 respectively, resulting to an under-funding of Kshs.41,469,857 or 13% of the budget. Similarly, the Fund expended Kshs.169,578,036 against an actual receipt of Kshs.272,063,330 resulting to an under expenditure of Kshs.102,485,294 or 38% of the actual receipts.

The under-funding and under-expenditure affected the implementation of planned activities and 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 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 Matter

Unresolved Prior Year Matters

In the previous year audit, each issue was raised under Report on the financial statements, Emphasis of Matter, and Report on Lawfulness and Effectiveness in Use of

Public Resources, as detailed in Appendix 1. The Management has indicated under the progress on follow up of Auditor's recommendations section of the financial statements that the issues were resolved. However, no supporting documents were provided for audit review to show how the issues were resolved.

In the circumstances, the issues remain unresolved.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Lack of Internal Audit Reports

During the year under review, the Fund did not undergo quarterly audit from the internal audit unit in accordance with Regulation 173(1) of the Public Finance Management (National Government) Regulations, 2025 which states that each head of internal audit shall prepare a quarterly internal audit report which shall cover areas provided for in guidelines and shall be in the format issued by the Cabinet Secretary.

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

2. Failure to Prepare and Submit Quarterly Financial Reports

During the year under review, the Management did not prepare and submit quarterly financial reports in accordance with Section 83(3) of the Public Finance Management Act, 2012 which states that not later than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the Cabinet Secretary responsible for the entity and The National Treasury.

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

3. Failure to Implement the Law on Reservation of Thirty Percent (30%) of All Procurements to Youth, Women and Persons with Disabilities

Review of the procurement plan for the financial year under review revealed that the Fund Management had reserved a thirty per cent (30%) of the budgetary allocations to enterprises owned by women, youth, persons with disabilities and other disadvantaged groups in accordance with the law. However, verification of the procurements awarded revealed that only three (3) or eleven percent (11%) procurements out of the total twenty-six (26) procurements awarded during the year were awarded to enterprises owned by women, youth, persons with disabilities and other disadvantaged groups.

This was contrary to Section 157(5) of the Public Procurement and Asset Disposal Act, 2015 which provides that an accounting officer of a procuring entity shall, when processing procurement, reserve a prescribed percentage of its procurement budget, which shall not be less than thirty per cent (30%), to the disadvantaged group and comply with the provisions of this Act and the regulations in respect of preferences and reservations.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance

were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Fund or cease its 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 for 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

07 October, 2025

Appendix 1: Unresolved Prior Year Matters

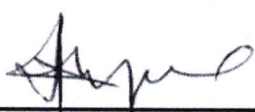
S/No.	Audit Issue
	Report on the Financial Statements
1.	Unsupported Project Management Committee (PMC) Bank Balances
	Emphasis of Matter
2.	Budgetary Control and Performance
	Report on Lawfulness and Effectiveness in the Use of Public Resources
3.	Renovation Works at Bituyu DEB Primary Schools

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

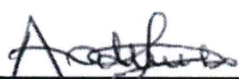
11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	2024/2025 Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	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	5,893,237
Committee expenses	11	2,496,000
Use of Goods and Services	12	7,062,846
Other Government Units Actual expenditure	13	123,553,128
Other Grants and Transfers Actual expenditure	14	34,450,352
Depreciation and amortization expense	15	-
Digital Hubs Actual expenditure	16	497,075
Total expenses		173,952,638
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		(3,482,781)

The Constituency financial statements were approved by the NGCDFC on 29th August, 2025 and signed by:



 Chairman NG-CDF
 Committee
 Name: William D Wangwe



 National Sub-County
 Accountant
 Name: Abeddnego
 Odhiambo
 ICPAK M/No: 13916



 Fund Account Manager
 Name: George Shibanda

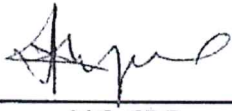


12. Statement of Financial Position as at 30th June, 2025

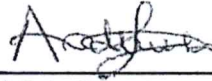
	Note	Period as at 30 June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	102,485,294	94,278,935
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	41,469,857	47,048,690
Prepayments	22	-	53,101
Total Current Assets		143,955,151	141,380,726
Non-Current Assets			
Property, Plant and Equipment	23	-	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		-	-
Total Assets (A)		143,955,151	141,380,726
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	7,013,931	1,550,024
Lease Liabilities	28	-	-
Gratuity provision	29	1,484,234	890,935
Total Current Liabilities		8,498,165	2,440,959
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		8,498,165	2,440,959
Net Assets (A-B)		135,456,986	138,939,767
Represented by:			
Revaluation Reserves			
Accumulated Surplus		135,456,986	138,939,767
Total Net Assets		135,456,986	138,939,767

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

The Constituency financial statements set out on pages 1 to 6 approved by NGCDF on 29 August, 2025 and signed by:



Chairman NG-CDF
Committee
Name: William D Wangwe



National Sub-County
Accountant
Name: Abednego
Odhiambo
ICPAK M/No: 13916



Fund Account Manager
Name: George Shibanda

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)		5,047,207	5,047,207
Adjustments: (to recognize assets and liabilities)	-	-	-
Add Assets	-	135,713,823	135,713,823
Less Liabilities	-	1,821,263	1,821,263
As at July 1, 2024	-	138,939,767	138,939,767
Surplus/(Deficit) For the Period	-	(3,482,781)	(3,482,781)
Revaluation Gain/Loss	-	-	-
As at 30 th June 2025	-	135,456,986	135,456,986

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.

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		176,048,690
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		
Total Receipts		176,048,690
Payments		
Employee costs		5,299,938
Committee expenses		2,496,000
Use of Goods and Services		7,009,745
Other Government Units Certified Works		118,259,931
Other Grants and Transfers		34,279,642
Digital Hubs Expenses		497,075
Total Payments		167,842,331
Net Cash Flows from/ (used in) Operating Activities	28	8,206,359
Cash flows From Investing Activities		
Purchase of PPE		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Net increase/(decrease) in cash & Cash equivalents		8,206,359
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		-
Net increase cash & Cash equivalents		8,206,359
Cash and cash equivalents at 1 st July 2024	19	94,278,935
Cash and cash equivalents at 30th June 2025	19	102,485,294

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

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		c=(a+b)	d	e=(c-d)	f=d/c*100
	<i>Insert current FY</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>Insert current FY</i>	<i>Insert current FY</i>		
Revenue							
Transfers From the NGCDF Board	170,469,857	94,278,935	47,048,690	311,797,481	270,327,625	41,469,857	87
Transfers from domestic and foreign partners	-	-	-	-	-	-	-
Finance income	-	-	-	-	-	-	100
Miscellaneous income	-	1,735,706	-	1,735,706	1,735,706	-	100
Totals	170,469,857	96,014,640	47,048,690	313,533,187	272,063,330	41,469,857	87
Expenses							
Employee costs	5,761,100	3,268,203	-	9,029,303	5,299,938	3,729,365	59
Committee expenses	2,496,000	-	-	2,496,000	2,496,000	-	100
Use of Goods and Services	6,853,432	156,653	-	7,010,085	7,009,745	340	100
Other Government Units Certified Works	98,807,151	83,622,671	38,923,082	21,352,904	119,789,722	101,563,182	54
Other Grants and Transfers	37,952,174	8,696,617	7,625,608	54,274,399	34,485,556	19,788,843	64
Digital Hubs Expenses	10,000,000	-	500,000	10,500,000	497,075	10,002,925	5
Acquisition of Assets	7,000,000	-	-	7,000,000	-	7,000,000	-
Funds Pending Approval**	1,600,000	270,497	-	1,870,497	-	1,870,497	-
Total Expenditure	170,469,857	96,014,640	47,048,690	313,533,187	169,578,036	143,955,151	54

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	<i>Insert current FY</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>Insert current FY</i>	<i>Insert current FY</i>		
Surplus for the period					102,485,294	(102,485,294)	

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

Explanatory Notes.

1. The underutilization is 54% within the year was due to delay in disbursement of funds.
2. The underutilization of 59% was due to delay in disbursement of funds
3. The underutilization of 54% was due to delay in disbursement of funds.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	143,955,151
Less undisbursed funds receivable from the Board as at period 30 th June, 2025	41,469,857
Cash and Cash Equivalentents at the end of the 30 th June 2025	102,485,294

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 August, 2025** and signed by:



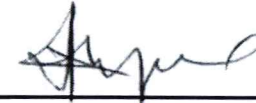
Fund Account Manager

Name: George Shibanda



National Sub-County Accountant

Name: Abednego Odhiambo
ICPAK M/No:13916



Chairman NG-CDF Committee

Name: Wiliam D Wangwe

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

16. Budget Execution by Sectors and Projects for The Year Ended 30th June 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,761,100	3,268,203	-	9,029,303	5,299,938	3,729,365
1.2 Committee allowances	1,248,000	-	-	1,248,000	1,248,000	-
1.3 Use of goods and services	3,211,891	2,880		3,214,771	3,214,551	220
Sub-total	10,220,991	3,271,083	-	13,492,074	9,762,489	3,729,585
2.0 Monitoring and evaluation						
2.1 Capacity building	1,547,541	120	-	1,547,661	1,547,541	119.74
2.2 Committee allowances	1,248,000	-	-	1,248,000	1,248,000	-
2.3 Use of goods and services	2,094,000	153,653		2,247,653	2,247,653	-
Sub-total	4,889,541	153,773	-	5,043,314	5,043,194	120
4.0 Emergency						
4.1 Primary Schools	8,472,097	41,993	-	8,514,090		8,514,090
Yalusi FYM Primary School	-	700,000	-	700,000	699,726	274
Lugulu boys Primary	-	2,000,000		2,000,000	1,350,078	649,922
Namawanga Friends Sec School	-	485,464	5,595,727	6,081,191	1,025	-
Chebosi SA Primary School	500,000	-	-	500,000	2,050	-

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
4.2 Secondary schools						
Friends Sec School Khalumuli	-	1,250,084	-	1,250,084	1,249,656	428
Sirende Secondary school	-	473,300	-	473,300	473,300	-
unutilized	-	-	-	-	-	-
Sub-total	8,972,097	4,950,841	5,595,727	19,518,665	3,775,835	15,742,831
5.0 Bursary and Social Security						
5.1 Primary Schools	-	-	-	-	-	-
5.2 Secondary Schools	16,680,077	-	-	-	16,680,077	-
5.3 Tertiary Institutions	10,000,000	-	-	-	10,000,000	-
5.4 special needs	-	-	-	-	-	-
5.5 Education Support Programmes	-	-	-	-	-	-
5.6 Social Security	-	-	-	-	-	-
Sub-total	26,680,077	-	-	26,680,077	26,680,077	-
7.0 Environment	-					
Wamang'oli Primary School			500,000	500,000	490,725	9,275
Malaha FYM Primary School	100,000			100,000	-	100,000
Mahanga Primary School	100,000			100,000	-	100,000
Wamang'oli Primary School	100,000			100,000	98,276	1,724

National Government Constituencies Development Fund (NGCDF)
Webuye West 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
Cheng'oli Primary School	100,000	-	-	100,000	-	100,000
Matulo FYM Primary School	100,000	-	-	100,000	-	100,000
Yalusi FYM Primary School	100,000	-	-	100,000	-	100,000
Sub-total	600,000	-	500,000	1,100,000	589,001	510,999
8.0 Primary Schools Projects						
Ben Kaptan Primary School	4,500,000	7,001,436	-	11,501,436	6,999,362	4,502,074
Bituyu Primary School	-	312,593	-	312,593	220,693	91,900
Bokoli Fym Primary School	3,527,505	5,024,989	-	8,552,494	4,085,786	4,466,708
Bukunjangabo Primary School	-	9,683	-	9,683	9,683	-
Bunang'eni Primary School	-	213,244	-	213,244	213,244	-
Bunjosi Fym Primary School	-	3,467,043	1,667,694	5,134,737	4,918,338	216,399
Chebini Pefa Primary School		603	-	603	603	-
Chebosi SA Primary School	7,000,000	-	-	7,000,000	-	7,000,000
Cheng'oli Primary sch	-	658,955	1,000,000	1,658,955	1,556,495	102,460
Cheng'oli Primary sch	2,324,663	-	-	2,324,663	1,100,000	1,224,663
Kakimanyi Primary School	-	2,615	-	2,615	2,615	-
Khalala Rc Primary	-	58665.95	4,667,694	4,726,360	4,240,308	486,052
Khalumuli Primary sch	-	45,334	-	45,334	45,334	-

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
Kituni FYM Primary School	6,500,000	-	10,000,000	16,500,000	9,979,923	6,520,077
Kuywa ERSF Primary School	-	2,592	-	2,592	2,592	-
Kuywa Primary School	-	4,165	-	4,165	4,165	-
Lukhuna Primary School	-	590	-	590	590	-
Lutaso Primary sch	-	979	-	979	979	-
Mahanga Primary School	-	623,852	-	623,852	623,852	-
Makhonge Primary	-	3,500,118	1,667,694	5,167,812	4,319,710	848,102
Manani Rc Primary School	-	1,493	-	1,493	1,493	-
Mang'ana Primary School	6,500,000	-	-	6,500,000	-	6,500,000
Matisi Primary	-	-	-	-	-	-
Matulo FYM Primary Sch	-	2,998,975	1,667,694	4,666,669	2,881,672	1,784,997
Matulo RC Primary School	-	8,427	-	8,427	8,427	-
Miendo FYM Primary Sch	5,155,290	9,007,737	-	14,163,027	13,602,271	560,756
Milani Primary School	4,500,000	-	-	4,500,000	-	4,500,000
Milo Primary School	-	87,732	-	87,732	87,732	-
Misikhu FYM Primary School	4,500,000	-	-	4,500,000	-	4,500,000
Misikhu Rc Primary School	-	802	-	802	802	-
Moyokwe Primary School	-	394,602	-	394,602	214,602	180,000
Mukite Primary School	-	241,428	-	241,428	220,341	21,087
Mungakha Primary School	-	998,750	401,764	1,400,514	480	1,400,034

National Government Constituencies Development Fund (NGCDF)
Webuye West 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
Mwembula Primary School	-	57,234	-	57,234	8,996	48,238
Namawanga Primary School	4,500,000	-	7,000,000	11,500,000	6,072,090	5,427,910
Nambalayi DEB Primary Sch	-	59,381	-	59,381	59,381	-
Nambami Primary School	-	4,325	4,667,694	4,672,019	4,036,960	635,059
Namilimo Primary School	-	3,954	-	3,954	3,954	-
Ndurusia Pefa Primary School	6,100,000	1,516	-	6,101,516	1,516	6,100,000
Ngwelo Primary School	-	210992	-	210,992	210,923	69
Sambu Pefa Primary School	-	299,030	-	299,030	-	299,030
Sawa PCU Primary School	150,000	226,972	-	376,972	226,972	150,000
Sikimbilo Primary School	-	478,733	-	478,733	467,480	11,253
Sirende Primary	-	2,584	-	2,584	2,584	-
Sirisia Bok Primary School	-	-	-	-	-	-
Sirisia Bok Primary School	-	350,134	-	350,134	350,134	-
Sitikho Primary School	-	250	-	250	250	-
Sitikho Primary School	-	136,341	-	136,341	-	136,341
St Annes Maloho Primary School	-	658	-	658	658	-
St Anthony School For The Deaf Primary	-	36,894	-	36,894	36,894	-
Wamang'oli primary School	-	155	-	155	155	-

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
Webuye Muslim Primary School	-	1500000	-	1500000	-	1,500,000
Webuye Muslim Primary School	-	19,556	-	19,556	19,556	-
Webuye Sa Primary School	7,000,000	8,318,858	-	15,318,858	12,888,091	2,430,766
Wenyila Primary School	-	-	4,667,694	4,667,694	4,328,694	339,000
Yalusi Primary School	-	5,842	-	5,842	5,842	-
Sub-total	62,257,458	46,380,805	37,407,928	146,046,191	84,063,217	61,982,974
9.0 Secondary Schools Projects (List all the Projects)						
Bunang'eni Secondary School	-	201,734	400,000	601,734	601,734	-
Bokoli Boys Secondary	-	909	-	909	909	-
Bokoli Technicai Institute Secondary	-	1,268	-	1,268	1,268	-
Brendagirls Secondary School Misikhu	-	7,605	-	7,605	7,605	-
Bunjosi Secondary School	-	459	-	459	459	-
Chebosi Boys Secondary School	-	4,188	-	4,188	4,188	-
Chebosi Sa Secondary School	-	757	-	757	757	-
Friends Secondary school Mang'ana	-	5,302,005	1,115,154	6,417,159	4,206,565	2,210,594
Kituni High School Secondary	-	5,133	-	5,133	5,133	-

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kuywa Secondary School	-	1,989	-	1,989	-	1,989
Lugulu Day Secondary School	-	334	-	334	334	-
Lugulu Friends Secondary Sch	-	362	-	362	362	-
Lumonya Friends Secondary School	4,468,620	4,000,000	-	8,468,620	7,620,093	848,527
Mahanga Secondary School	-	1,872	-	1,872	1,872	-
Malaha Friends Secondary	-	1,700,822	-	1,700,822	1,686,651	14,171
Matulo Girls Secondary School	-	81	-	81	81	-
Miendo Fiends Secondary Sch	-	752	-	752	752	-
Milani Friends Secondary School	-	6,413,462	-	6,413,462	6,254,340	159,122
Milo Boys High School Secondary	-	5,000,000	-	5,000,000	4,503,710	496,290
Milo Girls Secondary School	4,000,000	-	-	4,000,000	-	4,000,000
Misikhu Friends Boys High School Secondary	-	3,188	-	3,188	3,188	-
Namawanga Secondary School	-	12	-	12	-	12
Namawanga Secondary School	10,081,073	-	-	10,081,073	-	10,081,073
Nambami secondary School	-	2,117	-	2,117	2,117	-
Ngwelo Secondary School	-	1,382,929	-	1,382,929	1,263,610	119,319
S.A Chebosi Girls Secondary	-	35,009	-	35,009	35,009	-

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
Sirende ACK Secondary sch	-		-	-	-	-
Sirisia Bok Secondary School	-	2,093	-	2,093	2,093	-
Sitikho Secondary School	6,500,000		-	6,500,000	1,025	6,498,975
St Marys Bokoli Secondary School		4,007,021	-	4,007,021	4,001,440	5,581
St Thomas Misikhu Rc Secondary. Sch.	5,000,000	9,159,654	-	14,159,654	5,515,099	8,644,555
Webuye Deb Secondary School	6,500,000	1,753	-	6,501,753	1,753	6,500,000
Yalusi Secondary School		4,360	-	4,360	4,360	-
Sub-total	36,549,693	37,241,865	1,515,154	75,306,712	35,726,505	39,580,208
10.0 Tertiary institutions Projects (List all the Projects)						
Sub-total	-	-	-	-	-	-
11.0 Security Projects						
Bokoli Chief's Office Security	-	500,118	-	500,118	487,440	12,678
Bukholi Police Post Security	-	1,826	-	1,826	-	1,826
Khalumuli Assistant Chiefs Security	-	499	-	499	-	499
Miendo Chiefs Office Security	-	514,137	-	514,137	450,809	63,328
Miendo location police post Security	-	1,000,321	-	1,000,321	999,805	516
Ocpd Webuye West Security	-	-	-	-	-	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sirende Assistant Chief Security	-	36,033	-	36,033	-	36,033
Sirende Assistant Chief Security	-	2,093	-	2,093	2,093	-
Sitikho Chief's Office Security	1,000,000	500,000	-	1,500,000	499,505	1,000,495
Township Chiefs Office Webuye Security	-	-	-	-	-	-
Webuye West DCC's Office Security	-	200,100	-	200,100	196,103	3,997
Township Chiefs Office Webuye Security	-	708,482	-	708,482	611,869	96,613
Bukholi Police Post Security	700,000	-	-	700,000	2,851	697,149
Milo Chief's Office	-	-	-	-	-	-
Miskhu Ass Chiefs Office	-	-	1,529,881	1,529,881	-	1,529,881
Sub-total	1,700,000	3,463,608	1,529,881	6,693,489	3,250,475	3,443,014
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)	7,000,000	-	-	7,000,000	-	7,000,000
12.2 Purchase of furniture and fittings	-	-	-	-	-	-
12.2 Construction of CDF office	-	-	-	-	-	-
Sub-total	7,000,000	-	-	7,000,000	-	7,000,000

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
13.0 Others Digital Hubs						
Webuye West ICT Hub	-	-	500,000	500,000	497,075	2,925
Misikhu Ward ICT Hub	5,000,000	-	-	5,000,000	-	5,000,000
Sitikho Ward ICT Hub	5,000,000	-	-	5,000,000	-	5,000,000
Sub-total	10,000,000	-	500,000	10,500,000	497,075	10,002,925
13.0 Others						
Bunjosi Dispensary	-	70,532	-	70,532	70,533	-
Kituni Dispensary	-	5,133	-	5,133	5,133	-
Mahanga Dispensary	-	983	-	983	983	-
Matili Technical Training Institute	-	-	-	-	-	-
Matulo Dispensary	-	113,521	-	113,521	113,521	-
Webuye West Registrar of Persons Office	-	92,000.00	-	92,000	-	92,000
Sub-total	-	282,168	-	282,168	190,169	92,000
Funds pending approval**						
unapproved projects	-	-	-	-	-	-
Mukite Primary	600,000	-	-	600,000	-	600,000
Sitikho Assistant Chiefs Office	1,000,000	-	-	1,000,000	-	1,000,000
PMC Savings	-	270,497	-	270,497	-	270,497
AiA	-	-	-	-	-	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	1,600,000	270,497	-	1,870,497	-	1,870,497
Total	170,469,857	96,014,640	47,048,690	313,533,187	169,578,036	143,955,153

(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 Webuye West Constituency principal activity is Effective Utilization of Funds and implementation of Projects, there by promoting equitable grassroot development.

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 Webuye West 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 Webuye West has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties). There were no prepayments; property, plant, and equipment (PPE); intangible assets acquired during the financial year 2023/2024 up to the reporting date hence nil balances pending revaluations of older acquisitions .

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

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

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

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and Impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. Not Applicable
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. Not Applicable
IPSAS 45: Property Plant	<i>Applicable 1st January 2025</i>

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and Equipment	<p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>Not Applicable</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>Not Applicable</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</p>

	<p>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>Not Applicable</p>
<p>IPSAS 48: Transfer Expenses</p>	<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>Not Applicable</p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>Not Applicable</p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <p>Limited improvements to existing accounting practices for exploration and evaluation expenditures.</p> <p>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.</p> <p>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</p>

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	amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. Not Applicable
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iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption, and impact on the entity’s financial statements.)*

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 13th June 2024 for the period 1st July 2024 to 30th June 2025 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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

c) Property, plant and equipment

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

exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the *Entity*. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The *Entity* also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the *Entity* will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term. Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the *Entity*. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

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

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of

economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

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

(include provisions applicable for your organization e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions). N/A

6. Transfers from the NGCDF Board

Description	<i>Period ended June 2025</i>
NGCDFB Transfers (Allocation for the FY)	170,469,857
TOTAL	170,469,857

7. Transfers from domestic and foreign partners

Description	<i>Period ended June 2025</i>
	Kshs
Grants	-
Total	-

8. Finance income

Description	<i>Period ended June 2025</i>
	Kshs
Interest Income on Bank Deposits	-
Total	-

9. Miscellaneous income

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

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10. Employees cost

Description	<i>Period ended June 2025</i>
	Kshs
NG-CDFC Basic staff salaries	4,889,869
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	44,000
Gratuity to contractual employees	701,880
Employer Contributions Compulsory national social security schemes	215,253
Employer Contributions Compulsory Housing levy	35,035
Employer contributions to National Industrial Training Authority	7,200
Other Specify	-
Total	5,893,237

11. Committee Expenses

Description	<i>Period ended June 2025</i>
	Kshs
Sitting allowance	1,248,000
Other Committee expenses	1,248,000
Total	2,496,000

12. Use of Goods and services

Description	<i>Period ended June 2025</i>
	Kshs
Utilities, supplies and services	503,276
Communication, supplies and services	1,104,180
Domestic travel and subsistence	600,000
Printing, advertising and information supplies & services	1,907,240
Office Rent	-
Training expenses	-
Hospitality supplies and services	-
Insurance costs	53,101
Specialized materials and services	-
Office and general supplies and services	264,452
Fuel, oil & lubricants	1,744,190
Bank Charges	2,410
Routine maintenance – vehicles and other transport equipment	684,758
Routine maintenance – other assets	199,239
Strategic plan expenses	-
Other operating expenses	-
Total	7,062,846

13. Other Government Units Actual expenditure

Description	<i>Period ended June 2025</i>
	Kshs
Primary Schools Actual expenditure	85,668,330
Secondary Schools Actual Expenditure	37,884,798
Tertiary Institutions Actual Expenditure	-
Total	123,553,128

14. Other Grants and transfers Actual expenditure

Description	Period ended June 2025
	Kshs
Bursary – secondary schools	16,680,077
Bursary – tertiary institutions	10,000,000
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	3,248,649
Climate change mitigation projects	589,001
Emergency projects Actual Expenditure	3,932,625
Roads projects	-
Others specify	-
Total	34,450,352

15. Depreciation and Amortization Expenses

Description	Period ended June 2025
	Kshs
Property Plant and Equipment	-
Intangible Assets	-
Total	-

16. Digital Hubs Expenses

Description	Period ended June 2025
	Kshs
Construction/ renovation/Actual Expenditure	-
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (<i>specify</i>)	497,075
Total	497,075

17. Gain/loss on Sale of Assets

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

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

18. Impairment Loss

Description	Period ended June 2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

Name Of Bank and Account No.	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Coop Bank, Webuye Branch Account No.011006672152001 (Operations account)</i>	7,586,135	5,047,207
<i>Cooperative Bank, Webuye Branch Account No 01120534809500 (Deposit account)</i>	1,491,593	2,860,383
<i>Name of Bank, Cooperative Bank Webuye Branch List attached (PMC's account) KCB Bank, Webuye Branch account No. List attached (PMC's account)</i>	93,407,566	86,371,345
Total	102,485,294	94,278,935

20. Receivables from Exchange Transactions

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

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

i. Ageing Analysis for Receivables

Description	Period ended June 2025		Opening Statement 1st July 2024	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	0%	-	0%
Between 1- 2 years	-	0%	-	0%
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (a+b)	-	0%	-	0%

21. Receivables from Non-Exchange Transactions

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Transfers from NGCDFB	41,469,857	47,048,690
Outstanding imprest	-	-
Total	41,469,857	47,048,690

Description	Period ended June 2025		Opening Statement 1st July 2024	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	0%	-	0%
Between 1- 2 years	-	0%	-	0%
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (a+b)	-	0%	-	0%

22. Prepayments

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

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Service concession assets	Total
Depreciation Rate		10%	25.00%	20%	12.50%	30.00%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As At 30 th Sep 2024/ 31 st Dec 2024/ 31 st Mar 2025/30 th Jun 2025	-	-	-	-	-	-	-	-	-
Depreciation And Impairment									
Opening bal accumulated depreciation 1st July 2024	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At 30 th Sep 2024/ 31 st Dec 2024/ 31 st Mar 2025/30 th Jun 2025	-	-	-	-	-	-	-	-	-
Net Book Values									
Opening Bal as at 1 st July 2024	-	-	-	-	-	-	-	-	-
As At 30 th JUN, 2025	-	-	-	-	-	-	-	-	-

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). These amounts were adopted on 1st July. 2020

22 b) Property, Plant and Equipment at Cost

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

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

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

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

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24. Intangible Assets

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

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

25. Right-of use assets

Description	<i>Buildings</i>	Motor vehicles	<i>Plant and equipment</i>	<i>Total</i>
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at 30 Sept/Dec/ March/June 2024	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As At 30 TH Sep 2024/ 31 ST Dec 2024/ 31 ST Mar 2025/30 TH Jun 2025	-	-	-	-
Carrying Amount				
As At 30 TH Sep 2024/ 31 ST Dec 2024/ 31 ST Mar 2025/30 TH Jun 2025	-	-	-	-

Description	<i>Buildings</i>	Plant	Equipment	<i>Total</i>
	Kshs	Kshs	Kshs	Kshs
Cost				
As At 1 July (Comparative period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2024 (Comparative Period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025 (Current FY)	-	-	-	-
	-	-	-	-
Accumulated Depreciation				
As At 1 July 2024 (Comparative period)	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2024 (Comparative period))	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2025 (Current FY)	-	-	-	-
	-	-	-	-
Carrying Amount				
As At 30 June 2025 (Current FY)	-	-	-	-

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As At 30 June 2024. (Comparative Period)	-	-	-	-
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26. Trade and Other Payables

Description	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Trade payables	-	-
Employee payables	-	-
Other payables	-	-
Total trade and other payables	-	-

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

27. Third-Party deposits

	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Retention as at start of the period (A)	1,550,024	-
Retention held during the period (B)	11,904,233	1,550,024
Retention paid during the period (C)	6,440,326	-
Closing Retention as at period 30 th June 2025, D= A+B-C	7,013,931	1,550,024

Retentions aging analysis.

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Less than 1 year	7,013,931	%	1,550,024	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total	7,013,931		1,550,024	

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

28. Lease Liabilities

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

Maturity Analysis

Period	Amount
Year 1	0
Year 2	0
Year 3	0
Year 4	0
Year 5 and onwards	0
Less: unearned Interest	(0)
	0

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	<i>Period ended June 2025</i>	<i>Opening Statement</i> <i>1st July 2024</i>
	Kshs	Kshs
Gratuity at the beginning of the period (A)	890,935	-
Gratuity held during the period (B)	701,880	890,935
Gratuity paid during the period (C)	110,631	-
Total Gratuity provision as at period 30TH June 2025 D=(A+B-C)	1,482,184	890,935

30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	(3,482,781)
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	5,631,934
Changes in deferred income	-
Changes in Third party deposits	5,463,907
Changes in gratuity provision	593,299
Changes in payments received in advance	-
Net cash flow from operating activities	8,206,359

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

31. Financial Risk Management

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

i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June (Current FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	41,469,857	41,469,857	-	-
Bank balances	93,407,566	93,407,566	-	-
Total	134,877,423	134,877,423	-	-
As at 30 June (Previous FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	47,048,690	47,048,690	-	-
Bank balances	86,371,345	86,371,345	-	-
Total	133,420,035	133,420,035	-	-

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

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has 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 the beginning . 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 (Current FY)				
Trade payables	-	-	-	-
Current poportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	1,484,231	-
Total	-	-	-	-
As at 30th June (Previous FY)	-	-	1,484,231	-
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Employee benefit obligation	-	-	-	-
Total	-	-	1,484,231	-

iii) Market risk

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

a) Foreign currency risk

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

Financial Risk Management

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

b) Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs 0 (Current FY: Kshs 0). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs 0 (Current FY – Kshs 0)

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

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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.

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

iv) Capital Risk Management

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

Description	Insert Current FY 2024-2025	<i>Opening Statement for July 2025</i>
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	135,456,986	138,939,767
Capital Reserve	-	-
Total Funds		-
Total Borrowings	-	-
Less: Cash and Bank Balances	93,407,566	86,371,345
Net Debt/(Excess Cash And Cash Equivalent)		
Gearing		

32. Related Party Disclosures

	<i>Insert current FY 2024-2025</i>	<i>Opening Statement 1st July 2025</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,2480,000	1,248,000
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	176,048,690	184,763,146
Total		

33. Segment Information

(Where an organisation 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. Events after the Reporting Period

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

35. Ultimate And Holding Entity

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

36. Currency

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

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18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost b/f (Kshs) 2023-2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2024-2025
Land	1,500,000	-	-	-
Buildings and structures	28,874,719	-	-	-
Transport equipment	4,616,691	-	-	-
Office equipment, furniture and fittings	1,383,691	-	-	-
ICT Equipment, Software and Other ICT Assets	382,600	-	-	-
Purchase of Computers, printers and other ICT	103,000	-	-	-
Other Machinery and Equipment	154,472	-	-	-
Intangible assets		-	-	-
Total	37,015,173	-	-	-

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

PMC	Bank	Account number	Bank Balance	Bank Balance
			Current FY	Comparative FY
Ben Kapten Primary School	Cooperative Bank	1139610275600	4,502,074	7,001,436
Bituyu Primary School	Cooperative Bank	1139610847800	-	693
Bokoli Boys Secondary	Cooperative Bank	1139050291602	-	909
Bokoli Chief's Office	Cooperative Bank	1141744456400	12,678	500,118
Bokoli Fym Primary School	Cooperative Bank	1139049259003	4,466,708	4,338,195
Bokoli Technicai Institute	Cooperative Bank	1139609029200	-	1,268
Brendagirls Secondary School Misikhu	Cooperative Bank	1139610618100	-	7,605
Bukholi Police Post	Cooperative Bank	1141744032200	698,975	1,826
Bukunjangabo Primary School	Cooperative Bank	1141050356500	-	9,683
Bunang'eni Primary School	Cooperative Bank	1139744103300	-	213,244
Bunang'eni Secondary School	Cooperative Bank	1139534724300	-	201,734
Bunjosi Dispensary	Cooperative Bank	1141610835900	-	70,532
Bunjosi Fym Primary School	Cooperative Bank	1139745433400	216,399	3,467,043
Bunjosi Secondary School	Cooperative Bank	1139745433400	-	459
Chebini Pefa Primary School	Cooperative Bank	1139049487903	-	603
Chebosi Boys Secondary School	Cooperative Bank	1139049922502	-	4,188
CHEBOSI SA PRY SCH	Cooperative Bank	1101964357001	497,950	-
Chebosi Sa Secondary School	Cooperative Bank	1139049922501	-	757
Cheng'oli Primary sch	Cooperative Bank	1139609374500	102,460	658,955
Cheng'oli Primary sch	Cooperative Bank	1139609374500	1,224,663	-
Cheng'oli Primary sch	Cooperative Bank	1139609374500	100,000	-
Friends Secondary School Khalumuli	Cooperative Bank	1139411908600	428	1,096
Friends Secondary school Mang'ana	Cooperative Bank	1139058790200	2,210,594	5,302,005
Kakimanyi Primary School	Cooperative Bank	1139610893900	-	2,615
Khalala Rc Primary	Cooperative Bank	1139049258601	486,052	58,666

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PMC	Bank	Account number	Bank Balance	Bank Balance
			Current FY	Comparative FY
Khalumuli Primary sch	Cooperative Bank	1139610425400	-	45,334
Khalumuli Assistant Chief's Office	Cooperative Bank	1139610425400	499	499
Kituni Dispensary	Cooperative Bank	1141534746300	-	5,133
KITUNI F.Y.M PRIMARY SCHOOL	Cooperative Bank	1101524128001	6,520,077	-
Kituni High School	Cooperative Bank	1139609457100	-	5,133
Kuywa ERSF Primary School	Cooperative Bank	1139744542800	-	2,592
Kuywa Primary School	Cooperative Bank	1139609438900	-	4,165
Kuywa Secondary School	Cooperative Bank		1,989	1,989
Lugulu Boys Pr. School	kCB BANK	1120534809500	649,922	2,000,000
Lugulu Day Secondary School	Cooperative Bank	1139609483301	-	334
Lugulu Friends Sec Sch	Cooperative Bank	1141745829300	-	362
Lukhuna Primary School	Cooperative Bank		-	590
Lumonya Friends Sec School	kCB BANK	1116023784	848,527	4,000,000
Lutaso Primary sch	Cooperative Bank	1141745683700	-	979
Mahanga Dispensary	Cooperative Bank	1141610094100	-	983
Mahanga Pr School	Cooperative Bank	1139744496600	-	623,852
Mahanga Pr School	Cooperative Bank	1139744496600	100,000	-
Mahanga Secondary School	Cooperative Bank	1139340224800	-	1,872
Makhonge Primary	Cooperative Bank	1141744456400	848,102	3,500,118
Malaha Friends Secondary	Cooperative Bank	1139610619200	14,171	1,700,822
Malaha Fym	Cooperative Bank	1101974106003	100,000	-
Manani Rc Primary School	Cooperative Bank	1139745204600	-	1,493
MANG'ANA PR SCHOOL	Cooperative Bank	1139610892800	6,500,000	-
Matisi Primary School	Cooperative Bank		-	-
Matulo Dispensary	Cooperative Bank	1141411179001	-	113,521
Matulo FYM Primary Sch	Cooperative Bank	1100503575001	1,784,997	2,998,975

PMC	Bank	Account number	Bank Balance	Bank Balance
			Current FY	Comparative FY
Matulo FYM Primary Sch	Cooperative Bank	1100503575002	100,000	-
Matulo Girls Secondary School	Cooperative Bank		-	81
Matulo RC Primary School	Cooperative Bank	01139534687400	-	8,427
Miendo Chiefs Office	Cooperative Bank	01141610837400	63,328	514,137
Miendo location police post	Cooperative Bank	01141745855200	516	1,000,321
Miendo Fiends Sec Sch	Cooperative Bank	01139049437902	-	752
Miendo FYM Primary Sch	Cooperative Bank	01139610300300	560,757	9,007,737
Milani Friends Secondary School	Cooperative Bank	01139610079300	159,122	6,413,462
Milani Pr Sch	Cooperative Bank	01101960294001	4,500,000	-
Milo Boys High School	Cooperative Bank	01100966331001	496,290	5,000,000
Milo Girls Sec	Cooperative Bank	01101963169001	1,000,000	-
Milo Primary School	Cooperative Bank	01139744329600	-	87,732
Misikhu Friends Boys High School	Cooperative Bank	01139610079900	-	3,188
Misikhu Fym Pr	kCB Bank	1136610251	3,000,000	-
Misikhu Rc Primary School	Cooperative Bank		-	802
MISIKHU WARD ICT HUB	Cooperative Bank	01139610281100	2,000,000	-
Misikhu AssitantChiefs Office	Cooperative Bank		1,529,881	-
Moyokwe Primary School	Cooperative Bank		-	-
Mukite Primary School	Cooperative Bank		-	241,428

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PMC	Bank	Account number	Bank Balance	Bank Balance
			Current FY	Comparative FY
Mungakha Primary School	Cooperative Bank	01141470690800	1,400,034	998,750
Mwembula Primary School	Cooperative Bank		-	8,996
Namawanga FYM Primary School	Cooperative Bank	01139744105200	5,427,910	-
Namawanga Girls Sec	Cooperative Bank	01100499221001	10,081,073	-
Namawanga Girls Sec	Cooperative Bank	01100499221001	12	12
Namawanga Girls Sec	Cooperative Bank	1100499221001	6,080,166	-
Nambalayi DEB Pry Sch	Cooperative Bank	1139610043200	-	59,381
Nambami Primary School	Cooperative Bank	1139610464200	635,059	4,325
Nambami sec School	Cooperative Bank	1139610053600	-	2,117
Namilimo Primary School	Cooperative Bank	1139050147801	-	3,954
NDURUSIA PEFA PRIMARY	Cooperative Bank	1139610005300	6,100,000	1,516
Ngwelo Secondary School	Cooperative Bank	1139058700201	119,319	1,382,929
OCPD Webuye West Security	Cooperative Bank		-	-
S.A Chebosi Girls Secondary	Cooperative Bank	1139745103900	-	35,009
Sambu Pefa Primary School	Cooperative Bank	1139610544100	299,030	299,030
Sawa PCU Primary School	Cooperative Bank		150,000	-
Sikimbilo Primary School	Cooperative Bank	1139049306302	11,253	478,733
Sirende ACK Sec sch	Cooperative Bank	1141470430700	-	473,300

PMC	Bank	Account number	Bank Balance	Bank Balance
			Current FY	Comparative FY
Sirende Assistant Chief Security	Cooperative Bank		36,033	36,033
Sirende Assistant Chief Security	Cooperative Bank		-	2,093
Sirende Primary	Cooperative Bank	1139609459200	-	2,584
Sirisia Bok Primary School	Cooperative Bank		-	-
Sirisia Bok Primary School	Cooperative Bank		-	350,134
Sirisia Bok Secondary School	Cooperative Bank	1139744565100	-	2,093
Sitikho Chief's Office	Cooperative Bank	1100947268001	495	500,000
SITIKHO FRIENDS SEC SCH	Cooperative Bank	1101977206001	998,975	-
Sitikho Primary School	Cooperative Bank	1139735089601	136,341	136,341
SITIKHO PRIMARY SCHOOL	Cooperative Bank	113943508960	-	250
SITIKHO WARD ICT HUB	Cooperative Bank	1101976150001	2,000,000	-
St Annes Maloho Pri School	Cooperative Bank	1139609010700	-	658
St Anthony School For The Deaf	Cooperative Bank	1139744588700	-	36,894
St Marys Bokoli Secondary School	Cooperative Bank	1139610453100	5,581	4,007,021
St Thomas Misikhu Rc Sec. Sch.	Cooperative Bank	1139011798802	3,644,555	9,159,654
Township Chiefs Office Webuye	Cooperative Bank	1141610166100	-	-
Township Chiefs Office Webuye	Cooperative Bank	1141610166100	96,613	708,482
W.WEST DCC	Cooperative Bank	1101316840001	-	-
Wamang'oli GBF Pr. School	Cooperative Bank	1139610119500	-	155

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PMC	Bank	Account number	Bank Balance	Bank Balance
			Current FY	Comparative FY
Wamang'oli GBF Pr. School	Cooperative Bank	1139610119501	1,724	-
Wamangoli Gbf School	Cooperative Bank	1101326343100	9,275	-
Webuye Deb Sec Sch	Cooperative Bank	1101976531001	6,500,000	-
Webuye Deb Secondary School	Cooperative Bank	1139744179200	-	1,753
Webuye Muslim Pr	Cooperative Bank	1139744179200	1,500,000	-
Webuye Muslim Primary School	Cooperative Bank	1139610841200	-	19,556
Webuye Sa Primary School	Cooperative Bank	1141609399900	2,430,766	8,318,858
Webuye West DCC's Office	Cooperative Bank	1101316840001	3,997	200,100
Webuye West ICT HUB	KCB BANK	1335736336	2,925	-
Wenyila Primary School	Cooperative Bank	1101158112001	339,000	-
Yalusi Primary School	Cooperative Bank	1107446869001	100,000	-
Yalusi Primary School	Cooperative Bank	1107446869002	-	5,842
Yalusi Primary School	Cooperative Bank	1139744686900	274	-
Yalusi Secondary School	Cooperative Bank	1139609061401	-	4,360
Total			93,407,566	86,371,345

Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Basis for Qualified Opinion Unsupported PMC Account Balances Note 19.4 and as disclosed in Annex 5 to the financial statements reflects Kshs.73,244,944 as PMC bank account balance. This amount relates to eighty-five (85) projects. However, bank confirmation certificates for balances held as at 30 June,2024 were not provided for audit review</p>	<p>Further nineteen (19) PMC Accounts which had closing balances totaling Kshs.2,654,798 in the prior year financial statements were having nil balances as at 30 June, 2024. The balances are adjusted in the amended financial statements, but are credited back to the main account as per attached Bank statement</p>	Resolved	To be submitted for clearance to Special Funds Committee of Parliament by June 2026
	<p>Emphasis of Matter Budgetary Control and Performance The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.241,480,804 and Kshs.194,432,114 respectively</p>	<p>The underfunding is as a result of delay in Funding by NG-CDFB and the National Treasury which is beyond the management's mandate.</p>	Resolved	To be submitted for clearance to Special Funds Committee of Parliament by June 2026

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>resulting to under-funding of Kshs.47,048,690 or 19% of the budget. Similarly, the statement reflects actual expenditure of Ksh. 189,384,907 against approved budget of Ksh. 241,480,804 resulting in under-expenditure of Ksh. 52,095,897 or 22% of the budget.</p>			
	<p>Other Matter Unresolved Prior Year Matters In the previous year audit, issues were raised under the report on the financial statements and report on lawfulness and effectiveness in use of public resources. The management has indicated under the progress on follow up on Auditor's recommendations section of the financial statements that issues were resolved. However, no supporting documents were provided for</p>	Resolved	Resolved	To be submitted for clearance to Special Funds Committee of Parliament by June 2026

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	audit review to show how the issues were resolved. No explanation was provided on failure to adhere to the requirements of Public Sector Accounting Standards Board reporting template			
	<p>Basis for Conclusion Renovation Works at Bituyu DEB Primary School The statement of receipts and payments reflect an amount of Kshs.59,883,291 for other grants and transfers as disclosed in Note 8 to the financial Statements. The amount includes Kshs.8,332,202 spent under emergency projects out of which an amount of Kshs.1,500,000 was transferred to Bituyu DEB Primary School Project Management Committee for renovation of 3 classrooms which had been blown off by wind. The contract sum was Kshs.1,413,610 and the contract start date was 4</p>	<p>The ceiling was damaged after a big storm the funding was only for reroofing and painting the renovation was completed on 30/11/2023 the contractor has been called upon to rectify the defect</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>January, 2024 and end date was 6 July, 2024.</p> <p>Field inspection was done on 11 December, 2024 revealed that the work was poorly done as the ceiling boards were not properly aligned to one another in the joints. There was evidence of the paint peeling off</p>			



Name
 Fund Account Manager.

