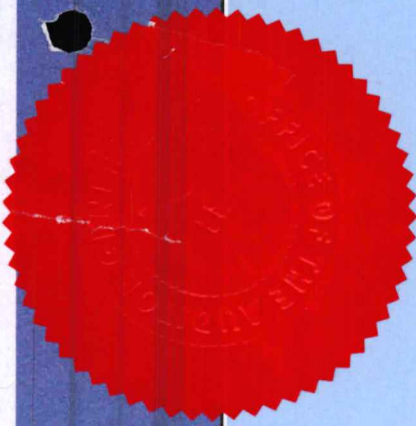
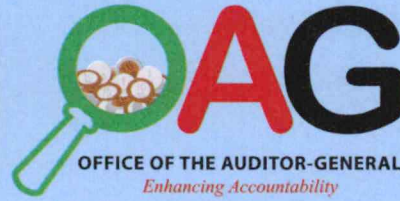
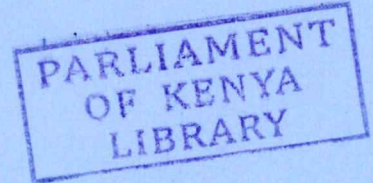


REPUBLIC OF KENYA



**REPORT**



**OF**


**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – IGEMBE SOUTH  
CONSTITUENCY**

**FOR THE YEAR ENDED**

**30 JUNE, 2025**

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



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

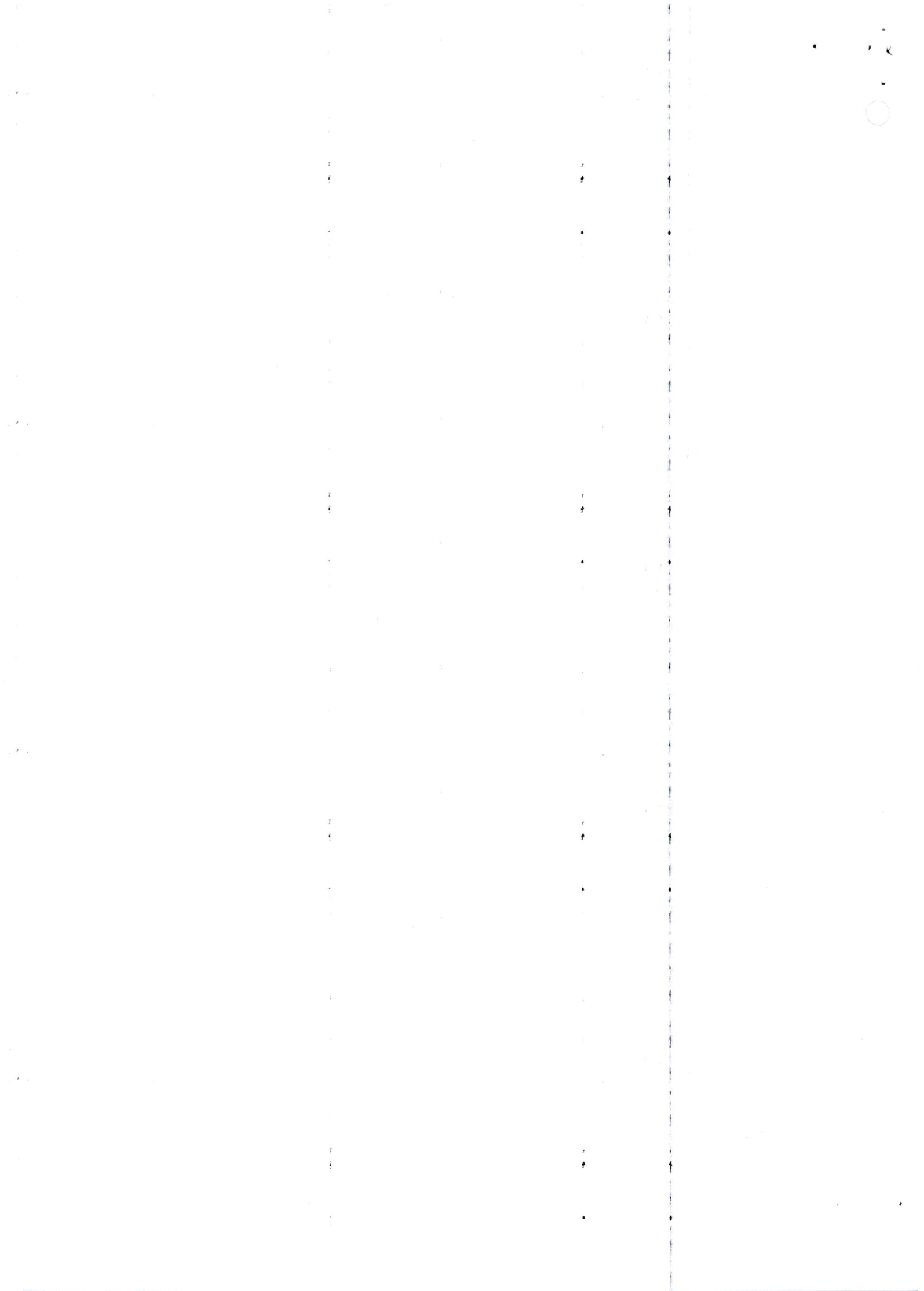
**IGEMBE SOUTH CONSTITUENCY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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



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## **1. Acronyms and Definition of Key Terms**

### **A. Acronyms**

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

### **B. Definition of Key Terms**

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

**Comparative Year-** Means the prior period.

## **2. Key Constituency Information and Management**

### **(a) Background information**

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

### **Mandate**

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

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- 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 Igembe South Constituency's day-to-day management is under the following key organs:

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

#### **Fiduciary Management**

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

No	Designation	Name
1.	AIE holder	Jeseo Mbutia
2.	National Sub-County Accountant	Henry Mugambi
3.	Chairman NGCDFC	Lucy Nkoroi
4.	Member NGCDFC	Isaac Mugambi
5.	Member NG CDFC	Eva Kendi

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

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Igembe South 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 Igembe South Constituency Headquarters**

P.O. Box 98-60600  
NG\_CDF Igembe South Constituency Offices  
Public Works Road  
Maua, KENYA.

**(e) NGCDF Igembe South Constituency Contacts**

Telephone: (254) 711660053  
E-mail: [cdfigembesouth@ngcdf.go.ke](mailto:cdfigembesouth@ngcdf.go.ke)  
Website: <https://igembe-south.ngcdf.go.ke>

**(f) NGCDF Igembe South Constituency Bankers**

1. Family Bank (operations account)  
A/C Name: NG-CDF Igembe South  
A/C no.086000008930  
Maua Branch  
P.O Box Maua
2. Family Bank (Deposit account)  
A/C Name: NG-CDF Igembe South  
A/C no.086000023113  
Maua Branch  
P.O Box Maua.
3. Bank PMC Accounts  
Family Bank  
Maua Branch  
P.O. Box 74145-00200, Nairobi  
Account number: various
4. Equity Bank  
Maua Branch  
Account number: 0400191448791  
P.O. Box 75104-00200, Nairobi
5. Co-operative Bank  
Maua Branch  
Account Number;Various  
P.O Box 48231-00100, Nairobi
6. National Bank  
Maua Branch  
Account Number;122403900900  
P.O Box 72866-00200, Nairobi
7. KCB  
Maua Branch  
Account Number:1297844068  
P.O Box 48400-00100 Nairobi.

8. Arimi Sacco  
Maua Branch  
Account Number; Various  
P.O. Box Maua




**(g) Independent Auditor**

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

**(h) Principal Legal Adviser**

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

**3. NGCDF Committee**

Name	Details
 <p><b>Ms. Lucy Nkoroi Mwirabua</b></p>	<p><b>Ms. Lucy Nkoroi Mwirabua</b> is a holder of A-Level Certificate. She has over 18 years' experience as a Programme Officer at Plan International, Kenya</p> <p>She joined Igembe South NG-CDF Committee in the year 2018 as a Female Adult Representative.</p> <p>She is currently serving as a Chairperson to the Igembe South NG-CDF Committee.</p>
 <p><b>Mr. Isaac Mutwiri Mugambi</b></p>	<p><b>Mr. Isaac Mutwiri Mugambi</b> is a holder of KCSE certificate</p> <p>He has worked in various Leadership positions both at the Church and at the community level.</p> <p>He joined Igembe South NG-CDF Committee in the year 2022 as a Male Adult Representative.</p> <p>He is currently serving as a Secretary to the IGEMBE South NG-CDF Committee.</p>
 <p><b>Mr. Ndubi Samuel Mwirigi</b></p>	<p><b>Mr. Ndubi Samuel Mwirigi</b> has a KCSE certificate.</p> <p>He also has a successful career in business and a driving experience of over 5 years.</p> <p>He is also studying a course in Business Administration</p> <p>He joined Igembe South NG-CDF Committee in the year 2022 as a Male Youth Representative</p>
	<p><b>Mr. Richard Koome Mugaa</b> has bachelors Degree in Education.</p> <p>He is also a Pastor</p>



**Mr. Richard Koome Mugaa**

He joined Igembe South NG-CDF Committee in the year 2022 as a Male Youth Representative



**Ms. Mercy Muthoni Kimathi**

**Ms Mercy Muthoni Kimathi** holds a KCPE certificate  
 She is a consummate business lady within Maua Town.  
 She joined Igembe South NG-CDF Committee in the year 2022 as a Female Adult Representative.



**Ms. Eva Kendi Kinyua**

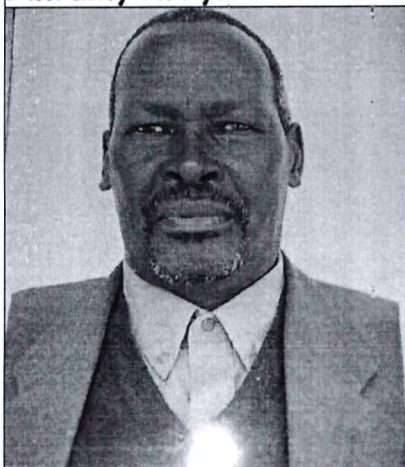
**Ms Eva Kendi Kinyua** holds a certificate in Special Education  
 She is a consummate business lady within the constituency  
 She joined Igembe South NG-CDF Committee in the year 2022 as a Female Adult Representative.

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**Ms.Purity Ntinyari**

**Ms Purity Ntinyari** holds a KCSE certificate.  
She is also a Diploma student at Preesbyterian University  
She is also a businesslady within Maua Town  
She joined Igembe South NG-CDF Committee in the year 2022 as a Female Youth Representative.



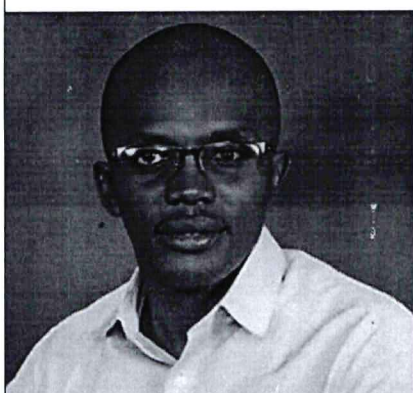
**Mr.Romano Ntong' Ondu**

**Mr.Romano Ntong' Ondu** Holds a KCSE certificate, holds a Certificate in County Governance Leadership and Management from KEMU (2012) and has been a Councilor for 10 years.  
He joined Igembe South NG-CDF Committee in the year 2022 as a Representative of the Persons Living With Disabilities.



**Mr.Noah Tonui Kibet**

**Mr.Noah Tonui Kibet** is a holder of Bachelor of Education (Arts) from the University of Nairobi with over 20 years' experience in public administration.  
He is currently serving as a Deputy County Commissioner Igembe South Sub-County.  
He is a member of NG-CDF Committee as the officer in charge of Coordination of National Government Functions (Deputy County Commissioner).



**Jese N.Mbutia** is a holder of MBA(Finance Option) from Kenyatta University, B.Com(Finance Option) and is a CPA(K) with over 12 years' experience in Finance and Management from both private (bank) and public sectors.  
He is currently serving as a Fund Account Manager at the NG-CDF Board, stationed at Igembe South NG-CDF

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<b>Mr. Jese N.Mbuthia</b>	He is a member of NG-CDF Committee as an Officer of the Board and an Ex-officio.
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#### 4. NG-CDFC Chairman's Report



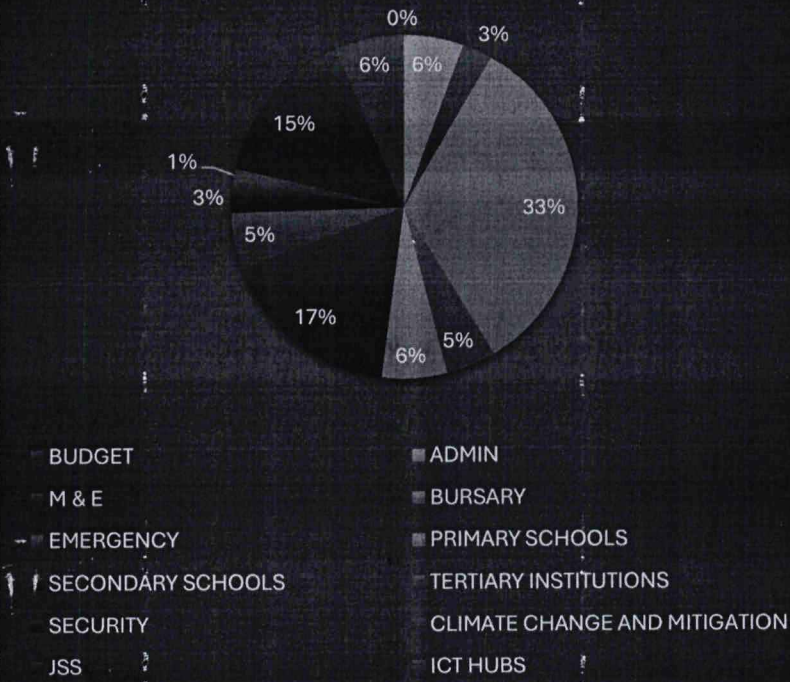
**LUCY NKOROI MWIRABUA  
CHAIRPERSON IGEMBE SOUTH NG CDF**

I am pleased to present the Financial Statements for the National Government Constituencies Development Fund (NGCDF) Igembe South Constituency for the year ended 30<sup>th</sup> June 2025. Further, it is imperative to disclose that the Fund faced no management gap or disruption during the year despite the expiry of the term of the NGCDF Committee since all the members were successfully re-appointed. I congratulate them all.

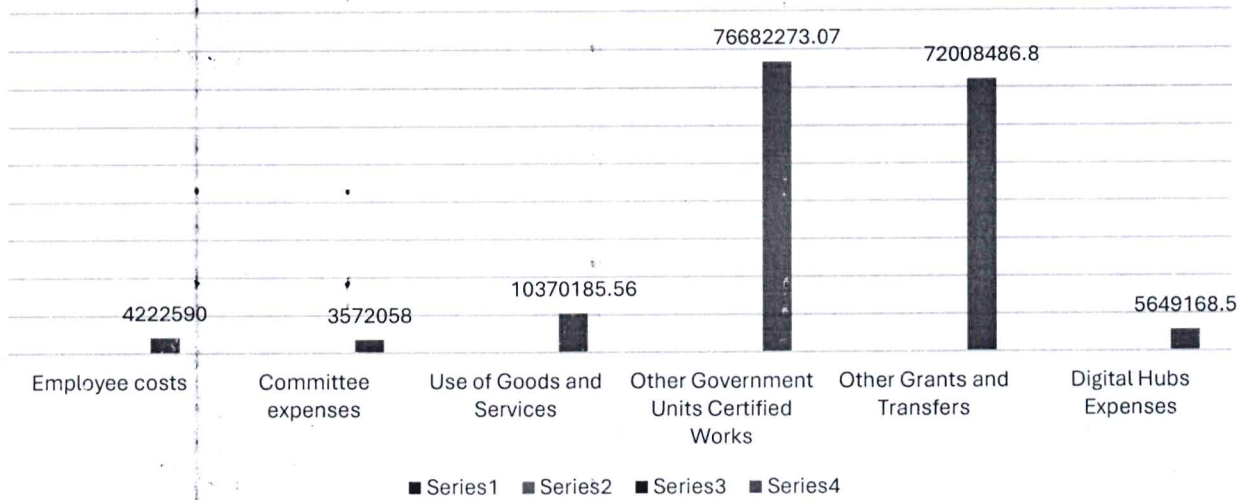
During the FY 2024/2025, Igembe South Constituency was allocated a total of Kshs 179,441,955 to fund various development projects including bursaries.

The funds were allocated to projects and activities that exclusively fall under the National Government functions as stipulated in the constitution and in accordance with NGCDF Act 2015 amended 2023. Again, we distributed our allocation to various projects across the Education, Security, social security projects, Climate Change mitigations and emergency sectors in the Constituency. It is worthwhile to note that the Emergency Allocation was not utilized during and a re-allocation approval for the same has been sought with the NGCDF Board.

### DISTRIBUTION OF FUNDS PER SECTOR



### ACTUAL EXPENDITURE



### Key Achievements

Key among the projects successfully implemented to completion during the year include the bursary awards to various needy students across the secondary institutions, tertiary institutions and the special schools institutions.

In addition to the successful completion of the bursary award project we managed to achieve successful completion of all the ongoing projects started during the previous FY 2023-2024 whose funds were received at the beginning of the FY 2024-2025. For instance, First phase completion of our ward based ICT hubs at Maua chief's camp in Maua Ward, Kiegoi in Kiegoi Antobochiu Ward and Mutio Kiama in Akachiu ward. We also successfully completed Phase one of the High Impact projects approved in FY 2023/2024 but funds received at the beginning of the FY 2024/2025. Key among them include the Construction of a storied 6 classrooms block at Maua Girls and Construction of an Administration block at Mboone day Secondary School among others.

Never the less, we experienced delays in implementation to completion of majority of the projects prioritized during the Financial Year due to the delayed disbursement of the Funds to the constituency's account. The NG CDFB has continued to assure the constituency of timely disbursement of the fund to ensure timely implementation of projects and we remain optimistic towards this end.

#### **a.) Ward based Bursary Application Process photo**



#### **Education Bursary Application Exercise conducted on 2<sup>nd</sup> January 2025 at Athiru Primary School field- Athiru ward, Igembe South Constituency**

During the FY 2024/2025 we successfully awarded bursary to needy 11,123 beneficiaries across the various secondary Schools, needy 3226 beneficiaries across various tertiary institutions and needy 256 beneficiaries/learners across various special institution. We consider the significant increase in applicants and beneficiaries as both a milestone and reflection of a committed applicants vetting team.

**b. Maua Girls High School-Storeied 6-Classroom Block.**

The first phase construction of a storied six classroom block of Maua Girls works was successfully completed during the year. The second and final phase to completion was approved and Funded during the year and the procurement process is to commence once the e-GPs process is operationalized.

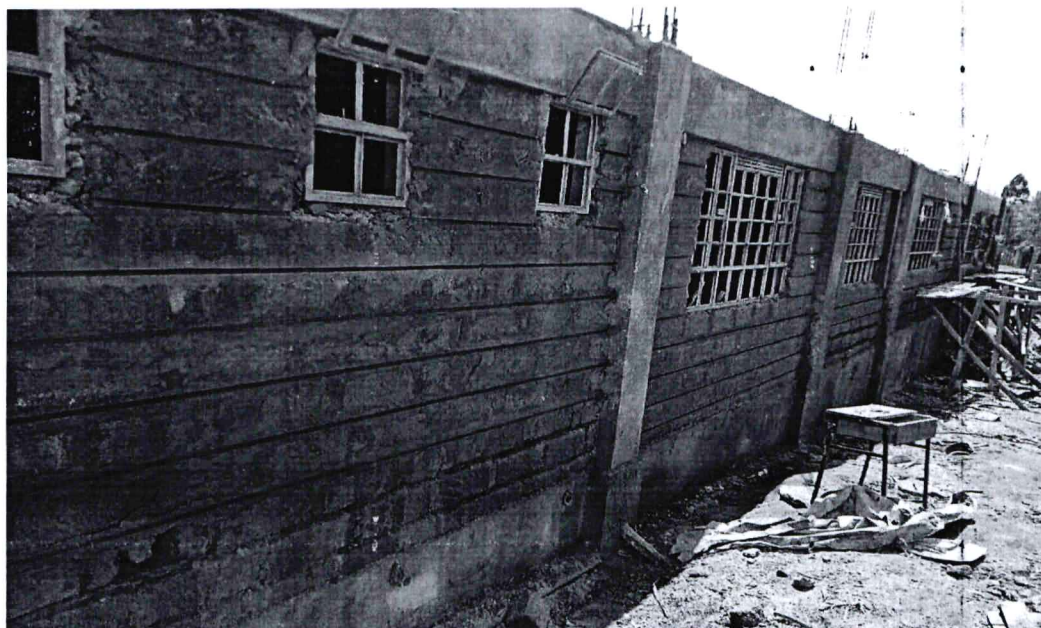


**Construction of a storeyed 6 classrooms block at Maua Girls Secondary School (Phase I)**

**c.) Mboone Day Secondary School**

The First phase construction of an a storied administration block with a PLWD ramp was successfully completed during the year. The completion phase was approved and funded

during the year and the procurement process is pending the operationalization of the e-GP system.



**Construction of a storeyed administration block and library at Mboone Day Secondary School**

Emerging issues at Igembe South NG-CDF.

1. The threat to the existence of the Fund beyond 30<sup>th</sup> June, 2026.i.e;The possible wind up of the NG CDF on 30<sup>th</sup> June,2026 as per the High Court's ruling
2. The emergence of the Gen Z movement and the resultant disruptions through demonstrations and protests.

Implementation challenges faced by NG-CDF Igembe South.

1. Limited bursary resources vis-a-vis the numerous needy applicants.
2. Numerous disruption of service delivery occasioned by destruction of NG CDF properties during the various protests witnessed in some parts of the country.

**Mitigation Measures Igembe South NG\_CDF has put in place.**

1. Maximum bursary allocation
2. Enhanced stakeholders' sensitization
3. Installation of adequate CCTV to safeguard the NG CDF building and other Assets.

**RECOMMENDATION**

1. There is need for the NG-CDFB to allow and budget for continuous civic education within our communities- The sensitization will enhance the understanding of the Management of the Fund and the roles of various NG-CDF stakeholders in the fund process.

2. Continuous Capacity building of the NG CDFCs, NG CDFCs Staffs and other stakeholders on all the Emerging issues in Public Finance and E-Procurement.

**CONCLUSION.**

Let me take this opportunity to appreciate the support we have received from NGCDF Board & the Secretariat throughout the year and look forward to continued engagement. More over, I thank all the PMCs for notable determination in implementing projects, Government Officers in the Constituency for their contribution and the people of Igembe South for their support. Finally, let me once again congratulate my fellow NG CDFCs for the successful re-appointment and also thank them for their immeasurable dedication and contribution. To our staff we appreciate you for the commitment demonstrated throughout the year as we worked together on our vision of realizing equitable socio-economic development across Igembe South.

To all I say **Thank you!**

**Name: Lucy Nkoroi Mwirabua**  
**Chairperson 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 Igembe South Constituency 2023-2027** plan are to:

1. Infrastructure Enhancement in all schools
2. Enhancing Security Measures
3. Enhancing Road Safety and Professionalism
4. Youths Artistic Development
5. Special Groups Empowerment
6. Empowering Agriculture
7. Reduce insecurity within the community
8. Upgrade working environment for Administration officers like chiefs, assistant chiefs and chiefs

### Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 24/25 we increased number of classrooms by 12 by completion of a storied Six(6) classrooms in Maua Girls High School and six(6) in Kiegoi Primary School We also approved the purchase of a 51-seater school bus for Akui Mixed Day Secondary School We also funded the completion of

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				<p>a storied Administration Block at Mboone Day Secondary School and the completion of a multipurpose Hall at Kirindine Mixed Day Secondary School</p> <p>Further we completed the Multipurpose Hall at KMTC Maua by funding and payment of all the additional works costs</p> <p>We increased the number of Bursary beneficiaries to 11,123 learners in Secondary School, 3226 learners across tertiary institutions and 257 learners in special school institutions</p>
Security	<p>Reduce insecurity incidences</p> <p>-Upgrade the working environment of the local administrators</p>	Favourable working environment for the local administrators	Good structures for local administrators	-
Climate change mitigation activities	Ensure a more sustainable and well-kept environment through planting of	Water Harvesting and tree planting in and School field levelling and grass planting	Tree planting, installation of gutters, purchase of water tanks and construction of tank bases ;	Number of schools where tree planting and water harvesting increased by 14 to include :- Maua Primary School, Kithetu

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	trees and soil erosion management through proper drainage systems	Planting of trees in selected schools erosion		Day Secondary,Ura River Primary School,Luluma Primary School,Kinyanka Primary SCHOOL,Karumar u Primary School,Kathambi Primary,Nkiene Primary,Ryenia Primary,Tiira Primary,Nkaria Kinyali Primary,Lakathi Primary and Nceeme Primary
Emergency	Ensure enough preparation against uncertainties	Set aside emergency fund to cater for unforeseen occurrences	Number of uncertainties prevented	-
Others (Specify) Constituency Innovation Hub	Ensure access to Digital Services	Establishment of Ward Based Constituency Innovation Hubs	Ward Based Constituency innovation Hubs	In FY 24/25 we increased number of Constituency Innovation Hubs by 1 at Kambine in Athiru Gaiti Ward. Further we funded the completion of the completion of CIHs at Maua Chiefs office ground(Maua Ward),Mutio Kiama Acc's office ground at Akachiu Ward,Kiegoi - Antubochiu Chiefs ground in Kiegoi ward and Kanuni Chief's ground in Kanuni Ward.

## **6. Governance Statement**

### **Introduction**

Igembe South National Government Constituencies Development Fund Committee is established under Sec 43(1) of the NG-CDF Act 2015 as amended in 2022. Its comprises of ten(10) members seven of who include:-

- 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.

#### **a. Appointment of NG CDFC members**

The National Government Constituencies Development Fund Committee members were appointed through a Selection Panel as constituted as per Regulation 5 of the NG CDF Regulations 2016.

The process is initiated by the Chief Executive Officer by disseminating of a circular issuing guidelines on the formation of the committee to the Accounting Officers

- The Fund Account Manager writes a letter to the Deputy County Commissioner and Constituency Office Manager requesting for the nomination of members of the selection panel as per the guidelines and maintain a record confirming receipt
- The Deputy County Commissioner nominates in writing an officer or his/her representative who will be the chairperson to the NG CDFC selection panel.
- The Constituency Office Manager shall nominate in writing two persons of either gender to be members of the selection panel.
- The chair shall then convene the first selection panel meeting to document criteria for selection of the Six members to the NG-CDFC (Two Male and Two female adults,

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*Igembe South Constituency*  
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male and female youth) and advertise (the applicants shall be given two weeks to submit their applications).

- The FAM writes to a registered group representing people with disabilities in the constituency as per the guidelines as issued by the NG-CDF Board requesting for nomination of one person with disability to sit in the NG-CDF committee and maintains a record confirming receipt
- The PWD organization nominates in writing a member to the NG-CDFC.
- The selection Panel meets and approves the advertisement which is circulated in the constituency widely giving it a minimum of 14 days to receive the applications.
- The Selection panel conducts the shortlisting exercise to get the suitable candidates as per the criteria in the advert. The successful candidates are then invited for interviews, the Panel conducts the interviews and forward the final list to the NG CDF Board together with selection report and minutes within the seven days from the time of interviews.
- The NG CDF Board then submits to the National Assembly for approval.
- On approval members are gazetted and later notified, an inaugural meeting is convened by the officer coordinating national government functions at constituency level.

The NG CDFC mandate lapsed following the expiry of the appointed two years appointment vide Kenya Gazette Notice Vol. C24IV – No. 266 dated 9<sup>th</sup> December, 2022. The Chief Executive Officer communicated vide circular number NG-CDFB/CEO/CIRCULARS/Vol.111 (002) dated 18<sup>th</sup> November 2024 to all Fund Account Managers, The Fund Account manager communicated to the Deputy County Commissioner on the formation and requested for nomination of two members to the selection panel and further communicated to the Constituency Office Manager on nomination of a male and female nominees to the selection panel as stipulated in the NG CDF Act 2015 Sec 43(1) The Selection Panel met and deliberated on the formation process where they invited applications and later interviewed the applicants.

The members who had worked in the fund were given priority. All the outgoing members applied for consideration and on merit basis they were successfully re-appointed. The report was forwarded to the NG CDF Board on 31<sup>st</sup> January 2025 while the gazette took place on 21<sup>st</sup> May 2025 vide **Kenya Gazette Notice Vol. CXXVII – No. 98 Nairobi**. The inaugural NG CDFC meeting was held on 30<sup>th</sup> May, 2025.

**Igembe South NG CDFC members**

S/No.	Name	Gender	Category	Ward	Designation
1	Lucy Nkoroi Mwirabua	Female	Female Adult	Maua	Chairperson
2	Isaac Mutwiri Mugambi	Male	Male Adult	Kanuni	Secretary
3	Ndubi Samuel Mwirigi	Male	Male Youth	Athiru Gaiti	Member
4	Purity Ntinyari	Female	Female Youth	Athiru Gaiti	Member
5	Romano Ntongondu M'Ituriu	Male	PLWD	Maua	Member
6	Mercy Muthoni Kimathi	Female	Female Adult	Antubochiu	Member
7	Richard Koome Mugaa	Male	Male Adult	Akachiu	Member
8	Evah Kendi	Female	Co-Opted.	Igembe South	Member

**b. The process of removing a member.**

There must be a complaint lodged to the NG CDF Committee citing grounds of removal as per Sec 43(13) of the NG CDF Act, 2015. The grounds include-

(a) lack of integrity; (b) gross misconduct; (c) embezzlement of public funds; (d) bringing the committee into disrepute through unbecoming personal public conduct; (e) promoting unethical practises; (f) causing disharmony within the committee; (g) physical or mental infirmity.

On receiving the complaint, it is communicated to the NG CDFC by the Chairman or the Fund Account Manager in writing.

The accused is given a fair hearing, if guilty the minutes with a resolution of removing a member are forwarded to the legal department for de-gazettement.

Igembe South Constituency did not remove any member after the gazettement.

**c. Roles of the Committee.**

The roles of NG-CDF Committee as outlined by NG-CDF Regulations 2016 and include among others:

1. Deliberate on all proposals from all wards in the constituency.
2. Consult with relevant government departments to ensure that the cost estimate for the projects is as realistic as possible.
3. Rank project proposals in order of priority provided that ongoing projects shall take precedence
4. Ensure the projects proposed for funding comply with the Act.
5. Monitor the implementation of projects.
6. Recommend to the board the removal of a member of the NG-CDFC in the line with section 24 sub sections 14-16 of the NG CDF Act 2015.

**d. Induction/Training.**

Upon appointment of the new members of the committee induction training is conducted by the relevant government departments for the committee to know and understand the NG-CDF act and other relevant laws applicable to the fund.

Capacity building to the NG-CDFC is conducted by the NG CDF Board once gazettelement is complete in all constituencies

NG CDF Board conducted a capacity building to all NG CDFC members, Fund Account Managers and Sub County Accountants in July 2025,

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**e. Number of Meetings in a Year.**

The Sec43 (11) of the NG CDF Act 2015 The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

Igembe South Constituency convened meetings in the course of the financial year.

S. No	Name of committee member	17/07/202	01/08/202	15/08/202	25/09/202	23/10/202	26/11/202	11/12/2024	31/12/202	16/01/202	13/02/202	20/02/202	11/03/202	19/03/202	09/04/202	30/04/202	02/05/202	29/05/202	30/05/202	03/06/202	19/06/202
1	Lucy Nkoroi	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
2	Isaac M.Mugambi	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
3	Jesee Mbutia	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
4	Mercy Kimathi	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
5	EvaKendi Kinyua	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
6	Ndubi Samuel	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
7	Purity Ntinyari	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
8	Romano N'tongond u	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
9	Richard Koome	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
10	Tonui Kibet	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

**f. Succession Plan**

Vacancies arising as a result of the removal or end of tenure of the member of the constituency Committee shall be filled in accordance with section 43 of the NG CDF Act of 2015 ammended in 2023 and as per the provisions of regulation 5 of the NG CDF regulations of 2016.

**g. Policy on Conflict of Interest.**

NG-CDF Act specifies clearly that any member with an interest in the fund shall not participate in a meeting deliberation on the fund is made and shall withdraw in such a meeting or resign from being a committee member.

None of the NG CDFC members declared conflict of interest.

**h. Remuneration of Members**

The NG CDF Board guided through a circular on allowances payable to the committee members as follows:

Each member shall receive an allowance of Ksh.5, 000 and the chairman of the constituency fund will receive Ksh.7, 000 per sitting.

The Fund Account Manager paid the allowances as per the rates prescribed in the circular during the year.

**i. Ethics and Code of Conduct**

The Act stipulate that members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention of the act and PFM act which can lead to the loss of funds.

During the recruitment of the NG CDFC, it was a requirement to provide chapter six requirements, the members provided Clearance from Higher Education Loans Board, Credit Reference Bureau, Tax compliance certificate, self-declaration form from the Ethics and Anti-Corruption Commission and Certificate of good conduct.

**j. Risk Management**

It is the responsibility of the members of the committee to ensure that they are well versed with the constituency risks and put in place controls to mitigate them.

During the Capacity building exercise that was conducted by the NG CDF Board in April 2023, NG CDFC were trained on risk management further the FAM conducted an elaborate training and sensitised the NG CDFC on constituency risks. The NG CDFC has embarked on mitigating of numerous stale cheques by engaging the Postal Corporation of Kenya to deliver and bring returns on bursary cheques, to fund the projects to completion so as to give value to the residents and recruit qualified employees to improve on project management committee documentation.

**7. Management Discussion and Analysis**

IGEMBE South NG-CDF management would like to provide a detailed analysis of its performance in the various areas of operation and financial as follows;

**a) Key Projects**

We are delighted to report that the Fund has witnessed enormous growth over the last five years due to the consistent increased allocation by the National Government CDF Board. This has been manifested in the increased funding across the various exclusive National Government functions in sectors of the Education, National Security and Climate Change Mitigation. The largest beneficiary of the Fund remains the Education Sector and the Climate Change Mitigation with Bursary Awards being the most successful project.

However, despite the consistent growth, the needs of the constituents continue to outweigh the resources allocation by far. We continue to agitate for a higher allocation to enable us close the needs gap.

Our Management team has undergone various Capacity Building forums to enhance members management skill in order to enhance effectiveness and efficiency in the operations of the Fund.

Key among the projects successfully implemented to completion during the five year period include the bursary awards to various needy students across the Secondary institutions, tertiary institutions and the special schools institutions across the entire constituency. The bursary Award Projects has had an increasing trend from the FY 2020/2021 onward to FY 2025. There has been numerous infrastructure Project spread across the various secondary and primary schools education. For Instance, mega infrastructure works include the construction of a storied six classrooms block at Athiru Gaiti Primary School, Construction of a storied administration block with a library at Riaki Day Secondary School, construction of Science Laboratories in Luluma and Athimba mixed day secondary and Construction of a Laboratory at Amung'enti JSS and modern two classrooms blocks at Kilili Primary School and at Kilalai Secondary School among others.

We have had climate change and mitigation programmes that involved ground levelling and grass planting in various institutions such as Ntingirai Primary School, Kithetu Primary school and Kisimani Primary Schools.

On the Security, we have successfully implemented various chiefs offices such as Itumi assistant chiefs office and have also implemented the successful construction of Riigi Police post among others

We have also constructed from the scratch a KMTC campus at Maua that is fully operation. The KMTC has been offering training of various Medical Courses and it is located in Maua Town next Nyambene Level Four Hospital.

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**a) Fund's Compliance with statutory requirements.**

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

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

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

Major Risks Facing the Fund, Material Arrears in Statutory and Other Financial Obligations,

The major risk of the Fund is the potential dissolution on 30<sup>th</sup> June,2026 as a result of the recent High Court ruling. There are no major arrears or unfulfilled obligation.

**b) Sector Performance**

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

	<b>Financial Year</b>	<b>Amount allocated</b>	<b>Amount disbursed</b>	<b>Percentage</b>
1.	2020/21	137,118,879.31	137,118,879.31	100%
2.	2021/22	137,088,879.00	137,088,879.00	100%
3.	2022/23	145,087,603.00	145,087,603.00	100%
4.	2023/24	187,660,343.00	187,660,343.00	100%
5.	2024/25	179,441,955.00	128,000,000	71%
<b>6</b>	<b>TOTAL</b>		<b>734,955,704.31</b>	

From the above data, IGEMBE South NG-CDF has been able to receive a total of Ksh **734,955,704.31** as at 30.06.2025 for the last five financial years. The resources has been utilized to improve the various sectors in terms of infrastructure and provision of bursaries to needy students in secondary and tertiary institutions.

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

<b>Financial Year</b>	<b>Sector</b>	<b>Budget</b>	<b>Expenditure</b>
2024-2025	Education-Projects	60,722,098	2,000,000
	Education-Bursary	65,075,767	61,163,967

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	Security Projects		
2023-2024	Education-Projects	83,572,646	83,572,646
	Education-Bursary	62,025,566	61,075,566
	Security Projects	5,300,000	5,300,000
	<b>Total</b>	<b>276,696,077</b>	<b>213,112,179</b>

Sector	Sector Budget	Percentage
Education	271,396,077	98%
Security	5,300,000	2%
	276,696,077	

Based on the above information for the last two financial years; the key consumer of the resources is Education sector with an average of 98% of the entire allocation and secondly the security sector with average of 2%. This is an indicator that the Fund has put more efforts in improving the academic standards of IGEMBE South constituency through both the infrastructure and bursaries to needy students studying in various institutions.

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

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

The Kenyan Economy has not been doing well in the past years due to the many factors such as the Covid 2019 that reduce the business growth and hence revenue collection. NG-CDF as a fund was equally affected by the same whereby the cost of implementing projects increased hence affecting completion timelines and even the budget process. In the last three years there has been improvement in the revenue growth which has led to increased budgetary allocation of the Fund even at the constituency level. This has been elaborated in the above table.

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



Name: Jese Mbuthia  
Fund Account Manager

**FUND ACCOUNT MANAGER,**  
**IGEMBE SOUTH NG-CDF**  
**16 OCT 2025**  
**P. O. Box 98 - 60600,**  
**MAUA.**

## **8. Environmental and Sustainability Reporting**

The main mandate of the NG CDF is to promote equitable socio-economic development across the constituency through undertaking projects at the grassroots and those that have a widespread community benefit. While pursuing its mandate, the NG CDFC exerts due attention to facilitating climate mitigation projects such as water harvesting, trees planting and ground levelling and grass planting.

### **1. Sustainability strategy and profile -**

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

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

## **2. Environmental performance**

- We have endeavored to support the students participating in environment projects by funding the tree planting and water harvesting in various schools.  
Levelling of Primary School play-ground and grass planting in- Kisima Primary School.
- We funded the water Harvesting Projects and Tree planting in Number of schools such as Maua Primary School, Kithetu Day Secondary, Ura River Primary School, Luluma Primary School, Kinyanka Primary School, Karumaru Primary School, Kathambi Primary, Nkiene Primary, Ryenya Primary, Tiira Primary, Nkaria Kinyali Primary, Lakathi Primary and Nceeme Primary
- We have endeavored to sensitize the community on drugs abuse during the various PMCs capacity building Forums.

## **3. Employee welfare**

We invest in providing the best working environment for our employees. Igembe South 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. Igembe South 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-**

Igembe South Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

#### **5. Community Engagements-**

Igembe South 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**

Igembe South Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, considering the national development plans and policies and the constituency strategic development

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

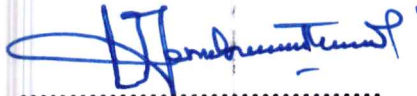
**Public participation** is a process that directly engages the concerned stakeholders in decision-making and fully considers public input.

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

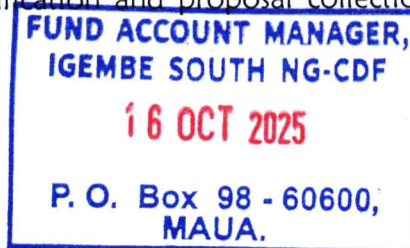
### **Public Awareness**

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.

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



.....  
Name: Jese Mbutia  
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-Igembe South 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-Igembe South 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- Igembe South 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 Igembe South Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms

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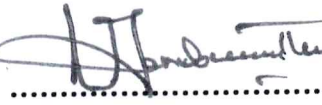
of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further, the Accounting Officer confirms that the constituency's financial statements 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- Igembe South Constituency financial statements were approved and signed by the Accounting Officer on 16/10 2025.

  
.....  
Name: Lucy Nkoroi Mwirabua  
Chairpersons – NGCDF Committee

  
.....  
Name: Jeseo Mbuthia  
Fund Account Manager

FUND ACCOUNT MANAGER,  
IGEMBE SOUTH NG-CDF  
16 OCT 2025  
P. O. Box 98 - 60600,  
MAUA.

# REPUBLIC OF KENYA



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

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### PREAMBLE

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

- A. Report on the 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 the Lawfulness and Effectiveness in 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 the 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 - Igembe South Constituency set out on pages 1 to 106 which comprise of the statement of financial position as at 30 June, 2025, the

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 - Igembe South 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, 2022) and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unconfirmed Ownership and Value of Fixed Assets**

As previously reported, the statement of financial position reflects property, plant and equipment balance of Kshs.8,998,880 as disclosed in Note 11 to the financial statements. However, land on which the Fund's building and structures are built has not been valued and included in the fixed asset register and the annual report and financial statements. Further, land ownership documents in form of land title deeds were not provided for audit.

In the circumstances, the accuracy and completeness of property, plant and equipment net book value of Kshs.8,998,880 could not be confirmed.

#### **2. Unacknowledged Bursary Disbursements**

The statement of performance reflects other grants and transfers amount of Kshs.72,073,839 as disclosed in Note 14 to the financial statements. This amount includes bursaries totalling Kshs.66,266,700 disbursed to needy students in secondary schools, special needs schools, and tertiary institutions. However, out of the amount of Kshs.66,266,700 disbursed, only Kshs.46,817,300 was acknowledged by the beneficiary institutions, leaving a balance of Kshs. 19,197,400.00 unacknowledged. This casts doubt on whether all bursary funds reached the intended beneficiaries.

In the circumstances, accuracy and completeness of other grants and transfers amount of Kshs.66,266,700 could not be confirmed

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Igembe South 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 summary statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amounts of Kshs.314,842,494 and Kshs.263,400,540 respectively resulting to under-funding of Kshs.51,441,954 or 16% of the budget. Similarly, the Fund spent Kshs.173,215,013 against actual receipts of Kshs.263,400,540 resulting to an under-utilization of Kshs.90,185,527 or 34% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of the above matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Prior Year Audit Matters**

Review of the progress on follow up on prior year auditor's recommendations reveal that, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance which remained unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require Accounting Officers designated for County Government entities to try to resolve any issues resulting from an audit that remain outstanding. The unresolved prior year audit matters have been summarized in **Appendix I**.

#### **Other Information**

The management is responsible for the Other Information set out on page ii to xxxv which comprise of which comprise of Key Constituency Information and Management, NG-CDF Chairpersons Report, Statement of Performance Against Predetermined Objectives, Governance Statement, 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 and I am required to report that fact. I have nothing to report in this regard.

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

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN 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 the Lawfulness and Effectiveness in 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 Standard Criteria for Identification of Beneficiaries**

The statement of financial performance reflects other grants and transfers actual expenditure amount Kshs.72,073,839 as disclosed in Note 14 to the financial statements which includes an amount of Kshs.1,176,000 on social security programmes. Review of the supporting records revealed that the amount was paid during the year under review for Social Health Insurance Fund (SHIF) premiums for vulnerable persons within the Constituency. Although Management has explained that the beneficiaries were the same ones who benefitted in the previous year, there was no documented or standardized criteria used to identify the vulnerable beneficiaries. In addition, there was no evidence of a standard communication mechanism to inform the intended beneficiaries of the support provided.

In the absence of a clear and transparent process for identifying, advertising and notifying beneficiaries, effectiveness in the use of social security funds could not be confirmed.

#### **2. Non – Compliance with the Public Procurement Capacity Building Levy Order, 2023**

Review of records reveals that the Fund entered into contracts but no documentary evidence has been provided to confirm that the Fund complied with paragraph 3(1) of the Public Procurement Capacity Building Levy, Order 2023 which states that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of 0.03% of the value of the signed contract, exclusive of applicable taxes. In addition, Public Procurement Regulatory Authority (PPRA) circular No. 01/2024 dated 30 August, 2024 which requires procurement entities to remit the levy

to the Authority through the e-Citizen payment platform by the 20<sup>th</sup> day of the subsequent month and also file monthly returns.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### Conclusion

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

### Basis for Conclusion

#### 1. Failure in Monitoring of Bursary Utilization to the Board

The statement of performance reflects other grants and transfers actual expenditure amount of Kshs.72,073,839 as disclosed in Note 14 to the financial statements. This amount includes bursary amount of Kshs.66,266,700 disbursed to needy students in secondary schools, special needs schools and tertiary institutions. However, audit review established that the NG-CDF Committee failed conduct periodic monitoring visits to any of the sampled learning institutions to confirm the effectiveness of the bursary funds disbursed to beneficiaries. This is contrary to paragraph G of Board on guideline for administration of education, bursary schemes, mock examinations and continuous assessment tests circular Ref No. NG-CDF/CEO/BOARD CIRCULAR VOL II (021) dated 18 June, 2020 gives the guidelines on monitoring and reporting of the bursary that; the NG-CDF Committee shall conduct a periodic monitoring visit to sampled educational institutions in order to affirm the effectiveness of bursary programme.

In the circumstances, the controls on effectiveness on bursary issued could not be confirmed.

#### 2. Lack of Information Communication Technology (ICT) Strategy and Steering Committees

As previously reported, during the year under review, it was observed that the Constituency Fund did not have in place ICT Steering Committees which is important in executing the information technology strategy so as to ensure that the organization's

strategy is achieved. It was noted that Fund had gaps in Information Technology Governance which could affect Information Technology Management and therefore affecting operations.

In the circumstances, the IT governance in the Fund may not be effective.

### **3. Failure to Insure Buildings and Structures**

The statement of financial position reflects property, plant and equipment net book value of Kshs.8,998,880 as disclosed in Note 11 to the financial statements. However, audit review revealed that the Fund's main office building and related structures were not insured during the financial year under review. This contravened Section 36(3) of the National Government Constituencies Development Fund Act, 2015 which stipulates that all fixed and movable assets, including equipment bought under this Act for use by the Constituency Committee shall be the property of the Board and shall be insured in the name of the Board.

In the circumstances, the Fund may suffer losses and business disruption arising from unforeseen events such as fire, vandalism, or natural disasters.

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 the National Government Constituencies Development Fund Committee**

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

comply with the authorities which govern them and that public resources are applied in an effective way.

The National Government Constituencies Development Fund Committee is responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

  
**FCPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**11 November, 2025**

## Appendix I

### Prior Year Matters

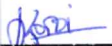
1	Incomplete Assets
2	Unsupported PMC account
3	Delayed Adoption of the strategic plan for 2023 - 2027
4	Lack of Information and Communication Technology (ICT) Strategy Committee

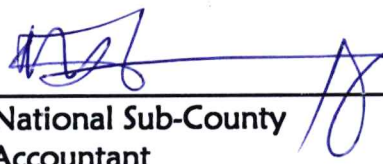
*National Government Constituencies Development Fund (NGCDF)  
Igembe South Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2025*

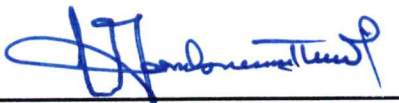
**11. Statement of Financial Performance for the Year Ended 30th June 2025**

	Note	Period ended june Kshs
<b>Revenue from non-exchange transactions</b>		
Transfers from the NGCDF Board	6	179,441,954
Grants/donations from other entities	7	-
<b>Revenue from exchange transactions</b>		
Finance income	8	-
Miscellaneous income	9	-
<b>Total revenue</b>		<b>179,441,954</b>
<b>Expenses</b>		
Employee costs	10	5,008,581
Committee expenses	11	3,572,058
Use of Goods and Services	12	8,243,207
Other Government Units Actual expenditure	13	78,726,098
Other Grants and Transfers Actual expenditure	14	72,098,839
Depreciation and amortization expense	15	318,563
Digital Hubs Actual expenditure	16	5,931,478
<b>Total expenses</b>		<b>173,898,824</b>
<b>Other gains/(losses)</b>		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
<b>Surplus/(Deficit) for the year</b>		<b>5,543,131</b>

The Constituency financial statements were approved by the NGCDFC on 16/10/2025 and signed by:

  
Chairperson NG-CDF  
Committee  
Name: Lucy N.Mwirabua

  
National Sub-County  
Accountant  
Name: Henry Mugambi  
ICPAK M/No:

  
Fund Account Manager  
Name: Jese Mbutia

FUND ACCOUNT MANAGER,  
IGEMBE SOUTH NG-CDF  
16 OCT 2025  
P. O. Box 98 - 60600,  
MAUA.

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

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

RECEIVED  
19 OCT 2025  
IGEMBE SOUTH MDC/CDP  
M.D. ACCOUNT MANAGER

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

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


	Note	Period as at June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash And Cash Equivalents	19	90,185,527	77,096,541
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	51,441,954	58,304,000
Prepayments	22	20,857.95	-
<b>Total Current Assets</b>		<b>141,648,339</b>	<b>135,400,541</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	23	1,787,558	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
<b>Total Non- Current Assets</b>		<b>1,787,558</b>	<b>-</b>
<b>Total Assets (A)</b>		<b>143,435,897</b>	<b>135,400,541</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	3,614,187	1,245,607.
Lease Liabilities	28	-	-
Gratuity provision	29	1,893,972	1,107,981.
<b>Total Current Liabilities</b>		<b>5,508,159</b>	<b>2,353,588.</b>
<b>Non-Current Liabilities</b>			
Lease Liabilities	28	-	-
<b>Total Liabilities (B)</b>		<b>5,508,159</b>	<b>2,353,588</b>
<b>Net Assets (A-B)</b>		<b>137,927,738</b>	<b>133,046,953</b>
<b>Represented by:</b>			
Revaluation Reserves		<b>137,927,739</b>	<b>133,046,953</b>

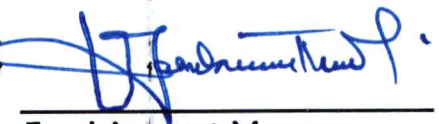
**National Government Constituencies Development Fund (NGCDF)**  
**Igembe South Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2025**

Accumulated Surplus			
<b>Total Net Assets</b>		<b>137,927,739</b>	<b>133,046,953</b>

The Constituency financial statements set out on pages 1 to 24 approved by NG CDFC on 16/10 2025 and signed by:

  
 \_\_\_\_\_  
 Chairperson NG-CDF  
 Committee  
 Name: Lucy Nkoroi  
 Mwirabua

  
 \_\_\_\_\_  
 National Sub-County  
 Accountant  
 Name: Henry Mugambi  
 ICPAK M/No:

  
 \_\_\_\_\_  
 Fund Account Manager  
 Name: Jese Mbutia

**FUND ACCOUNT MANAGER,  
 IGEMBE SOUTH NG-CDF  
 16 OCT 2025  
 P. O. Box 98 - 60600,  
 MAUA.**

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

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

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2024 (cash basis)</b>	58,281,322	-	58,281,322
Adjustments: (to recognize assets and liabilities)			
Add Assets	76,011,238		76,011,238
Less Liabilities	1,907,951		1,907,951
<b>As at July 1, 2024</b>	132,384,609		132,384,609
Surplus/(Deficit) For the Period	5,543,131		5,543,131
Revaluation Gain/Loss	-	-	-
<b>As at 30<sup>th</sup> June (current year)</b>	<b>137,927,739</b>	-	137,927,739

Note:

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

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

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

	Notes	Period ended june Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from the NGCDF Board		186,304,000
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
<b>Total Receipts</b>		<b>186,304,000</b>
<b>Payments</b>		
Employee costs		4,222,590
Committee expenses		3,572,058
Use of Goods and Services		8,264,065
Other Government Units Certified Works		77,214,302
Other Grants and Transfers		72,186,709
Digital Hubs Expenses		5,649,169
<b>Total Payments</b>		<b>171,108,892</b>
<b>Net Cash Flows from/ (used in) Operating Activities</b>	30	<b>15,195,108</b>
<b>Cash flows From Investing Activities</b>		
Purchase of PPE		2,106,121
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
<b>Net Cash Flows from Investing Activities</b>		<b>2,106,084</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>13,088,987</b>
<b>Cash Flows from Financing Activities</b>		
Lease payment		-
<b>Net Cash Flows from Financing Activities</b>		<b>13,088,987</b>
Cash and cash equivalents at Period Start	19	<b>77,096,541</b>
<b>Cash and cash equivalents at Period End</b>	19	<b>90,185,528</b>

(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
	2024-2025	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025		
<b>Revenue</b>							
Transfers From the NGCDF Board	179,441,954	77,096,540	58,304,000	314,842,494	263,400,540	51,441,954	84%

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

Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
<b>Totals</b>	<b>179,441,954</b>	<b>77,096,540</b>	<b>58,304,000</b>	<b>314,842,494</b>	<b>263,400,540</b>	<b>51,441,954</b>	<b>83.66</b>
<b>Expenses</b>							
Employee costs	3,995,507	2,091,156	-	6,086,663	4,222,590	1,864,073	<b>69%</b>
Committee expenses	3,168,000	569,431	-	3,737,431	3,572,058	165,373	<b>96%</b>
Use of Goods and Services	8,986,270	4,930,511	-	13,916,781	10,370,186	3,546,595	<b>75%</b>
Other Government Units Certified Works	51,800,000	63,481,771	34,750,000	150,031,771	77,214,302	72,817,469	<b>51%</b>
Other Grants and Transfers	83,492,177	5,511,253	11,554,000	100,557,430	72,186,709	28,370,721	<b>72%</b>
Digital Hubs Expenses	28,000,000	-	12,000,000	40,000,000	5,649,169	34,350,832	<b>14%</b>
Funds Pending Approval**	-	512,418	-	512,418	-	512,418	<b>0%</b>
<b>Total Expenditure</b>	<b>179,441,954</b>	<b>77,096,540</b>	<b>58,304,000</b>	<b>314,842,494</b>	<b>173,215,013</b>	<b>141,627,482</b>	<b>55%</b>
<b>Surplus for the period</b>							

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilization difference totals	141,627,482
Less undisbursed funds receivable from the Board as at period 30 <sup>th</sup> June, 2025	51,441,954
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2025	90,185,527

1

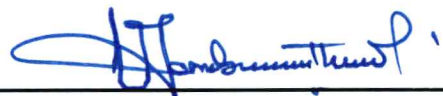
\*\*Funds pending approval are sums not yet approved by the board for utilization and include approved allocations and/or AIA not yet allocated for specific projects.

Explanatory Notes.

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

The reported under utilization of the employee cost was occasioned by the delayed disbursement of funds , use of goods was due to delayed disbursement of funds and underutilization of the other government units allocation was majorly due to delayed disbursement of funds and the rigorous procurement processes'

The accounting policies and other explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 16/10 2025 and signed by:



Fund Account Manager

Name: Jese Mbutia



National Sub-County Accountant

Name: Henry Mugambi  
ICPAK M/No:



Chairperson NG-CDF Committee

Name: Lucy Nkoroi Mwirabua



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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on	Budget utilization difference
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous		comparable basis	
			Years'			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,995,507	2,091,156		6,086,663	4,222,590	1,864,073
1.2 Committee allowances	1,488,000	227,543		1,715,543	1,640,058	75,485
1.3 Use of goods and services	5,283,010	2,107,282		7,390,292	4,235,917	3,154,375
<b>Sub-total</b>	<b>10,766,517</b>	<b>4,425,981</b>	<b>-</b>	<b>15,192,498</b>	<b>10,098,565</b>	<b>5,093,933</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,973,000	656,400		2,629,400	2,304,744	324,656
2.2 Committee allowances	1,680,000	341,888		2,021,888	1,932,000	89,888
2.3 Use of goods and services	1,730,260	44,829		1,775,089	1,623,427	151,662
<b>Sub-total</b>	<b>5,383,260</b>	<b>1,043,117</b>	<b>-</b>	<b>6,426,377</b>	<b>5,860,171</b>	<b>566,206</b>

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

<b>4.0 Emergency</b>						
unutilized	9,444,313	45,343		9,489,656		9,489,656
<b>Sub-total</b>	<b>9,444,313</b>	<b>45,343</b>	<b>-</b>	<b>9,489,656</b>	<b>-</b>	<b>9,489,656</b>
<b>5.0 Bursary and Social Security</b>						
5.1 Primary Schools				-		-
5.2 Secondary Schools	45,500,000	1,148,913		46,648,913	42,703,500	3,945,413
5.3 Tertiary Institutions	17,300,767	3,575,160		20,875,927	20,781,500	94,427
5.4 special needs	1,300,000	-		1,300,000	1,281,700	18,300
5.5 Education Support Programmes	975,000		950,000	1,925,000		1,925,000
5.6 Social Security			3,000,000	3,000,000	2,676,000	324,000
<b>Sub-total</b>	<b>65,075,767</b>	<b>4,724,073</b>	<b>3,950,000</b>	<b>73,749,840</b>	<b>67,442,700</b>	<b>6,307,140</b>
<b>7.0 Environment</b>						
7.1 Karumaru Primary School	640,864			640,864		640,864
7.2Kathambi Primary School	640,864			640,864		640,864
7.3Kilalai Day Seconary School	640,864			640,864		640,864
7.4Kinyanka Primary School	640,864			640,864		640,864
7.5Kithetu Day Secondary School	640,864			640,864		640,864
7.6Lakathi Primary School	640,864			640,864		640,864

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

7.7 Luluma Day Secondary School	640,864			640,864		640,864
7.8 Maua Primary School	640,865			640,865		640,865
7.9 Nceeme Primary School	640,864			640,864		640,864
7.10 Nkaria Kinyali Primary School	640,864			640,864		640,864
7.11 Nkiene Primary School	640,864			640,864		640,864
7.12 Ryeya Primary School	640,864			640,864		640,864
7.13 Tiira Primary School	640,864			640,864		640,864
7.14 Ura River Primary School	640,864			640,864		640,864
7.15 Giika pry school			256,000	256,000	217,456	38,545
7.16 Luluma pry school			256,000	256,000	216,610	39,391
7.17 Kithanga pry school			256,000	256,000	215,231	40,769
7.18 Gitura pry school			256,000	256,000	215,815	40,185
7.19 Nkiene pry school			256,000	256,000	216,745	39,256
7.20 Thubai pry school			256,000	256,000	217,456	38,545
7.21 Amunju pry school			256,000	256,000	217,582	38,418
7.22 Thaicu day school			256,000	256,000	215,104	40,896
7.23 Ugoti day sec school			256,000	256,000	216,745	39,256

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<b>Sub-total</b>	<b>8,972,097</b>	<b>-</b>	<b>2,304,000</b>	<b>11,276,097</b>	<b>1,948,742</b>	<b>9,327,356</b>
<b>8.0 Primary Schools Projects</b>						
8.1 Kiegoi Primary School	6,000,000			6,000,000		6,000,000
8.2 Kilalai Pry		3,200,000		3,200,000	2,948,575	251,425
8.3 Amung'enti pry		5,000,000		5,000,000	4,544,832	455,168
8.4 Kilili pry		3,200,000		3,200,000	2,950,335	249,665
8.5 Antubankui pry			2,000,000	2,000,000	1,999,819	182
8.6 Kibilaku pry			2,000,000	2,000,000	200,575	1,799,425
8.7 Murua Pry			3,200,000	3,200,000	2,944,787	255,213
8.8 Antuambui pry			1,600,000	1,600,000	1,452,940	147,060
8.9 Riigi pry		3,118,646	181,354	3,300,000	2,917,920	382,080
8.10 Kiguma pry school			1,650,000	1,650,000	1,496,016	153,985
8.11 Kisimani pry school			1,018,646	1,018,646	766,756	251,891
8.12 Thaicu pry school			1,600,000	1,600,000	1,336,730	263,271
8.13 Akui pry school			3,250,000	3,250,000	2,797,467	452,534
8.14 Antubochiu pry school			3,300,000	3,300,000	2,958,043	341,957
8.15 Tiira pry school			1,650,000	1,650,000	1,496,366	153,634
8.16 Kathima pry school			1,650,000	1,650,000	1,535,102	114,899

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8.17 Kiegoi pry school			1,650,000	1,650,000	1,514,186	135,814
NG-CDF:KATHAMBI PRIMARY SCHOOL		31,435		31,435	31,435	-
NG-CDF: NKARIA KINYALI PRIMARY SCHOOL		14		14		14
NG-CDF: KARURUNE PRIMARY SCHOOL		363		363		363
NG-CDF: N THERONE PRIMARY SCHOOL		43,799		43,799		43,799
NG-CDF: SPORTS COMMITTEE		2,827		2,827		2,827
NG-CDF: I GEMBE SOUTH DISABILITY OFFICES		256		256		256
NG-CDF OFFICE		205		205		205
NG-CDF: ANTUAMBUI PRIMARY SCHOOL		1,937		1,937		1,937
NG-CDF: AMUNG'ENTI PRIMARY SCHOOL		10,713		10,713		10,713
NG-CDF: I GEMBE SOUTH STORAGE TANK PROJECT		413		413		413
NG-CDF: TIIRA DRAINAGE AND CULVERTS PROJECT		650		650		650
NG-CDF: OFFICE DRAINAGE PROJECT		2,093		2,093		2,093
NG-CDF:KARUMARU PRIMARY SCHOOL		-		-		-
NG-CDF:ANTUBOCHIU PRIMARY SCHOOL		100		100		100
NG-CDF:NKIENE PRIMARY SCHOOL		208		208		208
NG-CDF:DISTRICT ACCOUNTANT I GEMBE SOUTH		878		878		878
NG-CDF: I GEMBE SOUTH OFFICE COMPOUND PROJECT.		1		1		1

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NG-CDF: LULUMA PRIMARY SCHOOL		58,728		58,728		58,728
NG-CDF: ATHIMBA PRIMARY SCHOOL		146		146		146
NG-CDF: ATHI SPECIAL SCHOOL		3,031		3,031		3,031
NG-CDF: KATHIMA PRIMARY SCHOOL		1,187		1,187		1,187
KIGUMA CIIRI PRIMARY SCHOOL		1,634		1,634		1,634
AMWAMBA PRIMARY SCHOOL		117,113		117,113	62,584	54,529
LAKATHI PRIMARY SCHOOL		1,512		1,512		1,512
AKACHIU EDUCATION OFFICE		1,171		1,171		1,171
NG-CDF: IGEMBE SOUTH SPORTS PROJECT		2,471		2,471		2,471
NG-CDF: KAREMBWINE PRIMARY SCHOOL		3,712		3,712		3,712
NG-CDF: MAUA PRIMARY SCHOOL		4,634		4,634		4,634
KIANDA PRIMARY SCHOOL		4,634		4,634		4,634
NG-CDF: ENVIRONMENT COMMITTEE		1,534		1,534		1,534
NG-CDF: MUNYARIKI PRIMARY SCHOOL		756		756		756
KIGURU PRIMARY SCHOOL		1,000		1,000		1,000
MAUA-NG CDF OFFICE DRAINAGE		288		288		288
NG CDF: IGEMBE SOUTH OFFICE CABRO PROJECT		116		116		116
NG-CDF: AUKI PRIMARY SCHOOL		558		558		558

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NG-CDF: ITUMI PRIMARY SCHOOL		69,315		69,315		69,315
NG-CDF KIEGOI PRIMARY SCHOOL		91,499		91,499	21,966	69,533
KITHETU PRIMARY SCHOOL		1		1		1
KITHETU PRIMARY SCHOOL NG-CDF PMC ACC.		136,302		136,302		136,302
KAMBENE PRIMARY SCHOOL NG-CDF PMC ACC.		117,283		117,283	72,921	44,362
LAKATHI PRIMARY SCHOOL NG-CDF PMC ACC.		142,702		142,702		142,702
NG-CDF AUKI PRIMARY SCHOOL IGEMBE SOUTH		123,082		123,082		123,082
NG-CDF KILILI PRIMARY SCHOOL		271,417		271,417	164,858	106,559
KIANDA PRIMARY SCHOOL		244,269		244,269		244,269
NTINGIRAI PRIMARY SCHOOL		206,664		206,664	163,085	43,579
IKINGO PRIMARY SCHOOL		9,577		9,577	126	9,451
UGOTI PRIMARY SCHOOL		53,095		53,095		53,095
KIGUMA CIIRI PRIMARY SCHOOL		795		795		795
MURUMUNE PRIMARY SCHOOL		468		468		468
IRIA RUUI PRIMARY SCHOOL		1,386		1,386		1,386
ITUMBI PRIMARY SCHOOL		-		-		-
NG-CDF: RYENYA PRIMARY SCHOOL		-		-		-
RIIGI PRIMARY SCHOOL		-		-		-

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NG CDF IGS RIAKI PRIMARY SCHOOL		1,600,000		1,600,000	1,599,672	328
NG CDF IGS ITUMBI PRIMARY SCHOOL		1,600,000		1,600,000	1,598,898	1,102
NG CDF GITURA PRIMARY SCHOOL		943,000		943,000	895,482	47,518
NG CDF KITHANGA PRIMARY SCHOOL		1,600,000		1,600,000	1,517,584	82,416
				-		-
				-		-
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				-		-
				-		-
				-		-
				-		-
				-		-
<b>Sub-total</b>	<b>6,000,000</b>	<b>22,029,616</b>	<b>24,750,000</b>	<b>52,779,616</b>	<b>39,989,057</b>	<b>12,790,559</b>

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<b>9.0 Secondary Schools Projects (List all the Projects)</b>						
9.1 Akui Day Secondary School	11,800,000			11,800,000		11,800,000
9.2 Kirindine Day Secondary School	12,000,000	12,000,000		24,000,000	8,270,117	15,729,883
9.3 Maua Girls Secondary School	10,000,000	10,000,000		20,000,000	9,681,066	10,318,934
9.4 Mboone Day Secondary School	10,000,000	10,000,000		20,000,000	8,958,170	11,041,830
NG-CDF: TIIRA DAY SECONDARY SCHOOL		50		50		50
NG-CDF: RIAKI DAY SECONDARY SCHOOL		570,416		570,416		570,416
MAUA DAY SECONDARY SCHOOL		92		92		92
KITHETU KIRIMENE DAY SECONDARY SCHOOL		93		93		93
ITUMI DAY SECONDARY SCHOOL		110		110		110
NG-CDF: IGEMBE BOYS SECONDARY SCHOOL		86,648		86,648		86,648
NG-CDF: THAICU MIXED DAY SEC SCHOOL						-
MBOONE DAY SECONDARY SCHOOL		1,790		1,790		1,790
NG-CDF: KINDANI SECONDARY SCHOOL		4,406		4,406		4,406
ATHIMBA DAY SECONDARY SCHOOL NG-CDF PMC ACC.		462,574		462,574	231,666	230,908
LULUMA DAY SECONDARY SCHOOL		455,567		455,567		455,567
AUKI DAY SECONDARY SCHOOL		368,855		368,855		368,855

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UGOTI DAY SECONDARY SCHOOL		499,701		499,701		499,701
ATHIRU GAITI SECONDARY SCHOOL		649,623		649,623		649,623
AKUI DAY SECONDARY SCHOOL		63,700		63,700		63,700
NG-CDF: ST. RITAS GIRLS SECONDARY SCHOOL		258,500		258,500		258,500
NG-CDF:KIEGOI DAY SECONDARY SCHOOL				-		-
NG CDF IGS KIRINDINE_DAY SECONDARY		943,000		943,000	895,194	47,806
NG CDF IGS ATHIMBA DAY SECONDARY		1,600,000		1,600,000	1,543,772	56,229
THAICU DAY SECONDARY SCHOOL NGCDF		943,000		943,000	898,137	44,863
NG CDF IGS KIRINDINE DAY SECONDARY		-		-		-
NG CDF IGS MAUA GIRLS SECONDARY		-		-		-
NG CDF IGS MBOONE DAY SECONDARY		-		-		-
Igembe Boys Secondary School		910,000		910,000	1,640	908,360
				-		-
				-		-
				-		-
				-		-
				-		-
<b>Sub-total</b>	<b>43,800,000</b>	<b>39,818,125</b>	<b>-</b>	<b>83,618,125</b>	<b>30,479,762</b>	<b>53,138,363</b>

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<b>10.0 Tertiary institutions Projects (List all the Projects)</b>						
10.1 Kenya Medical Training College	2,000,000	1,371,875		3,371,875	2,999,241	372,635
NG-CDF:CHUKA UNIVERSITY IGEMBE CAMPUS		24,861		24,861		24,861
10.2 Igembe South Technical and Vocational College		17656	10,000,000	10,000,656	3,746,242	6,254,414
<b>Sub-total</b>	<b>2,000,000</b>	<b>1,397,392</b>	<b>10,000,000</b>	<b>13,397,392</b>	<b>6,745,483</b>	<b>6,651,909</b>
<b>11.0 Security Projects</b>						
11.1 Mutiokiamia Assistant County Commissioner's office			2,500,000	2,500,000	2,477,692	22,308
11.2 Kanuni Chiefs Office			2,800,000	2,800,000	1,640	2,798,360
NG-CDF: ATHIRU GAITI CHIEFS OFFICE		244		244		244
NG-CDF: KANUNI POLICE POST		92		92		92
ATHI CHIEFS OFFICE		283		283		283
NG:CDF- AKACHIU DIVISION ACC OFFICE		283		283		283
NG-CDF IGEMBE SOUTH DCC OFFICE		434		434		434
NG-CDF: GIKA CHIEFS CAMP		634		634		634
NG-CDF:IGEMBE SOUTH MAUA POLICE STATION		752		752		752
NG-CDF MAUA CHIEFS OFFICE CONSTRUCTION		36,339		36,339		36,339
NG-CDF AKACHIU CHIEFS OFFICE CONSTRUCTION		65,353		65,353		65,353

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NG-CDF ITUMI ASS. CHIEFS OFFICE CONSTRUCTION		32,961		32,961		32,961
NG-CDF THAICU ASS. CHIEFS OFFICE CONSTRUCTION		23,194		23,194		23,194
NG-CDF ANTUBAKIRU ASS. CHIEFS OFFICE CONSTRUCTION		121,771		121,771		121,771
NG-CDF KABULINE CHIEFS OFFICE CONSTRUCTION		124,694		124,694		124,694
NG-CDF MAUA LAW COURTS		137,713		137,713	137,713	-
RIIGI ADMINISTRATION POLICE POST		197,091		197,091	178,222	18,869
NG CDF IGS MUTIO KIAMA		-		-		-
NG CDF IGS KANUNI CHIEF'S OFFICE		-		-		-
				-		-
				-		-
				-		-
				-		-
				-		-
				-		-
				-		-
				-		-
				-		-
<b>Sub-total</b>	-	<b>741,837</b>	<b>5,300,000</b>	<b>6,041,837</b>	<b>2,795,267</b>	<b>3,246,569</b>
<b>12.0 Acquisition of assets</b>						

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12.1 Motor Vehicles (including motorbikes)				-	-	-
12.2 Purchase of furniture and fittings		2,122,000		2,122,000	2,106,121	15,879
12.2 Construction of CDF office				-		-
<b>Sub-total</b>		-	<b>2,122,000</b>	-	<b>2,122,000</b>	<b>2,106,121</b>
<b>13.0 Others</b>						
13.1 Constituency Oversight Committee		100,400		100,400		100,400
13.2 Sports Activities		35,763		35,763		35,763
13.3 Igembe South NG-CDF Strategic Plan		100,475		100,475	99,975	500
<b>Sub-total</b>		-	<b>236,638</b>	-	<b>236,638</b>	<b>99,975</b>
<b>14.0 CONSTITUENCY INNOVATION HUB</b>						
14.1 Constituency Innovation Hub Antubochiu	5,000,000		3,000,000	8,000,000	2,847,728	5,152,272
14.2 Constituency Innovation Hub Kanuni	5,000,000		3,000,000	8,000,000	-	8,000,000
14.3 Constituency Innovation Hub Maua	5,000,000		3,000,000	8,000,000	2,799,801	5,200,200
14.4 Constituency Innovation Hub Mutio Kiama	5,000,000		3,000,000	8,000,000	1,640	7,998,360
14.5 Constituency Innovation Hub Kaambine	8,000,000			8,000,000		8,000,000
<b>Sub-total</b>	<b>28,000,000</b>		<b>12,000,000</b>	<b>40,000,000</b>	<b>5,649,169</b>	<b>34,350,832</b>
<b>Funds pending approval**</b>					-	-

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unapproved projects		512,418		512,418		512,418
AiA	-			-		-
<b>Sub-total</b>	-	<b>512,418</b>	-	<b>512,418</b>	-	<b>512,418</b>
<b>Total</b>	<b>179,441,954</b>	<b>77,096,540</b>	<b>58,304,000</b>	<b>314,842,494</b>	<b>173,215,011</b>	<b>141,627,483</b>

(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 Igembe South Constituency principal activity is supplementing grassroots widespread community 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 Igembe South 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 Igembe South has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date. Liabilities recognized include trade and other payables, third-party deposits, and gratuity provisions. The recognition of all other non-financial assets acquired prior to the 2023/2024 financial year will be undertaken in the third year of the transition period, after the necessary identification and valuation processes have been completed.

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

3. Adoption of New and Revised Standards

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

*i.* 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	<p>Applicable 1<sup>st</sup> January 2025</p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.</p> <p>Not Applicable at the constituency.</p>
IPSAS 44: Non- Current Assets Held for Sale Discontinued Operations	<p>Applicable 1<sup>st</sup> January 2025</p> <p>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</p>

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	<p>operations to be presented separately in the statement of financial performance.</p> <p>Not Applicable at the constituency</p>
<p>IPSAS 45: Property Plant and Equipment</p>	<p>Applicable 1<sup>st</sup> January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be 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>Applicable effective 1<sup>st</sup> July,2025</p>
<p>IPSAS 46: Measurement</p>	<p>Applicable 1<sup>st</sup> January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> </ul>

	<p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>Applicable effective 1<sup>st</sup> July,2025</p>
<p>IPSAS 47: Revenue</p>	<p>Applicable 1<sup>st</sup> January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>Applicable effective 1<sup>st</sup> July,2026</p>
<p>IPSAS 48: Transfer Expenses</p>	<p>Applicable 1<sup>st</sup> January 2026</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</p>

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	sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. Not Applicable this Financial Year
IPSAS 49: Retirement Benefit Plans	Applicable 1 <sup>st</sup> January 2026 The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. Not Applicable at the constituency
IPSAS 50: Exploration For Evaluation of Mineral Resources	Applicable 1 <sup>st</sup> January 2027 The objective of this Standard is to specify the financial reporting for the & exploration for and evaluation of mineral resources. The Standard requires: i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the

	amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.
	Not Applicable at the constituency

ii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

- a) Revenue recognition
  - i) Revenue from non-exchange transactions

**Transfers from other government entities**

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

ii) Revenue from exchange transactions

**Sale of goods**

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

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**Interest income**

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

**Rental income**

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

**b) Budget information**

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

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

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

**c) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying

amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

#### **d) Leases**

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

#### **e) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding

capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

**f) Financial instruments**

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

**a) Financial assets**

**Classification of financial assets**

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

**Subsequent measurement**

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

**Amortized cost**

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

**Fair value through net assets/ equity**

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

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**Trade and other receivables**

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

**Fair value through surplus or deficit**

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

**Impairment**

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

**b) Financial liabilities**

**Classification**

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

**g) Inventories**

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

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

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

#### **h) Provisions**

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

#### **i) Social Benefits**

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

**j) Contingent liabilities**

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

**k) Contingent assets**

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

**l) Employee benefits**

**Retirement benefit plans**

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

**m) Foreign currency transactions**

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

**n) Related parties**

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

**o) Cash and Cash Equivalents**

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

**p) Comparative figures**

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

**q) Subsequent events**

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

**6. Transfers from the NGCDF Board**

Description	Period ended June 2025
NGCDFB Transfers (Allocation for the FY)	179,441,954
<b>TOTAL</b>	<b>179,441,954</b>

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

Description	2024-s2025
	Kshs
Grants	
<b>Total</b>	

**8. Finance income**

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

(Provide a brief explanation for this revenue)

**9. Miscellaneous income**

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

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**10. Employees cost**

Description	Period ended June 2025
	Kshs
NG-CDFC Basic staff salaries	3,677,815
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	917,298
Employer Contributions Compulsory national social security schemes	302,400
Employer Contributions Compulsory Housing levy	111,068
Employer contributions to National Industrial Training Authority	-
Other Specify	-
<b>Total</b>	<b>5,008,581</b>

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**11. Committee Expenses**

<b>Description</b>	<b>Period ended June 2025</b>
	<b>Kshs</b>
Sitting allowance	1,640,058
Other Committee expenses	1,932,000
<b>Total</b>	<b>3,572,058</b>

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**12. Use of Goods and services**

Description	Period ended June
	2025
	Kshs
Utilities, supplies and services	53,460
Communication, supplies and services	413,200
Domestic travel and subsistence	1,455,000
Printing, advertising and information supplies & services	158,000
Office Rent	-
Training expenses	2,304,744
Hospitality supplies and services	846,310
Insurance costs	152,168
Specialized materials and services	-
Office and general supplies and services	634,150
Fuel, oil & lubricants	1,318,500
Bank Charges	61,144
Routine maintenance – vehicles and other transport equipment	467,000
Routine maintenance – other assets	279,555
Strategic plan expenses	99,975
Other operating expenses	-
<b>Total</b>	<b>8,243,207</b>

**13. Other Government Units Actual expenditure**

<b>Description</b>	<b>Period ended June 2025</b>
	<b>Kshs</b>
Primary Schools Actual expenditure	41,175,521
Secondary Schools Actual Expenditure	31,697,037
Tertiary Institutions Actual Expenditure	5,853,541
<b>Total</b>	<b>78,726,098</b>

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

Description	Period ended June 2025
	Kshs
Bursary – secondary schools	44,203,500
Bursary – tertiary institutions	20,781,500
Bursary – special schools	1,281,700
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	1,176,000
Security projects Actual Expenditure	2,504,371
Climate change mitigation projects	2,151,768
Emergency projects Actual Expenditure	-
Roads projects	-
Others specify	-
<b>Total</b>	<b>72,098,839</b>

**15. Depreciation and Amortization Expenses**

Description	Period ended June 2025
	Kshs
Property Plant and Equipment	318,558
Intangible Assets	-
<b>Total</b>	<b>318,558</b>

**16. Digital Hubs Expenses**

Description	Period ended June 2025
	Kshs
Construction/ renovation/Actual Expenditure	5,931,478
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (specify)	-
<b>Total</b>	<b>5,931,478</b>

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

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

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

**18. Impairment Loss**

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

(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
<b>Bank Accounts (Cash Book Bank Balance)</b>		
Name Of Bank, Account No. (Operations account)	55,559,831	59,430,235.00
Operations account pending closure (Indicate name & account no.)	-	-
Name of Bank, account No. (Deposit account)	1,892,205	1,107,981.00
Name of Bank, account No. (PMC's account)	32,733,491	16,558,324.53
<b>Total</b>	<b>90,185,527</b>	<b>77,096,541</b>
<b>Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations (Specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
[Provided Cash Count Certificates for Each]		

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

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20. Receivables from Exchange Transactions

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

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

i. Ageing Analysis for Receivables

Description	2024-2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
	FY 2025	% of the total	Opening Balance	% of the total
Less than 1 year				
Between 1- 2 years				
Between 2-3 years				
Over 3 years				
<b>Total (a+b)</b>				

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

Description	Period ended June 2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	51,441,954		58,304,000	
Outstanding imprest			0	
<b>Total</b>				
Ageing Analysis- Receivables from non-exchange transactions	Period ended June 2025	% of the total	Opening Balance 1 <sup>st</sup> July 2024	% of the total
Less than 1 year	51,441,954	16.3%	58,304,000	21.3%
Between 1-2 years		%		%
Over 3 years		%		%
<b>Total</b>		%		%

Description	Period ended June 2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Transfers from NGCDFB	51,441,954	58304000
Outstanding imprest	-	0
<b>Total</b>	<b>51,441,954</b>	<b>58304000</b>

**22. Prepayments**

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	20,858	-
Prepaid Electricity Costs	-	-
Other Prepayments (Specify)	-	-
<b>Total</b>	<b>20,858</b>	<b>-</b>

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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 concessions assets	Total
<b>Depreciation Rate</b>		10%	25.00%	20%	12.50%	30.00%			
<b>Cost</b>	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Opening Bal as 1<sup>st</sup> July 2024</b>	-	-	-	-	-	-	-	-	-
<b>Additions</b>	-	-	-	-	1,790,133	315,988	-	-	2,106,121
<b>Disposals</b>	-	-	-	-	-	-	-	-	-
<b>Transfer/Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>As At 30 Jun 2025</b>	-	-	-	-	1,790,133	315,988	-	-	2,106,121
<b>Depreciation And Impairment</b>									

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Opening bal accumulated depreciation 1st July 2024	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	223,767	94,796	-	-	-	-	-	-	318,563
Disposals	-	-	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
<b>As At 30Jun 2025</b>	-	-	-	223,767	94,796	-	-	-	-	-	-	318,563
<b>Net Book Values</b>												
<b>Opening Bal as at 1<sup>st</sup> July 2025</b>	-	-	-	-	-	-	-	-	-	-	-	-
<b>As At 30th June, 2025</b>	-	-	-	1,566,366	221,192	-	-	-	-	-	-	1,787,558

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**Valuation**

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

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

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

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

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

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

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**24. Intangible Assets.**

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

**25. Right-of use assets**

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

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**26. Trade and Other Payables**

Description	2024-2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Trade payables	-		-	
Employee payables	-		-	
Other payables	-		-	
<b>Total trade and other payables</b>	-		-	
<b>Aging analysis: (Trade and other payables)</b>	<b>2024-2025</b>	<b>% of the ' Total</b>	<b>1<sup>st</sup> July 2024</b>	<b>% of the Total</b>
Under one year	-	0%	-	0%
1-2 years	-	0%	-	0%
2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
<b>Total (tie to above total)</b>	-	0%	-	0%

**27. Third-Party deposits**

	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Retention as at start of the period (A)	1,907,951	-
Retention held during the period (B)	7,604,485	1,907,951
Retention paid during the period (C)	5,898,249	-
<b>Closing Retention as at period xx, D= A+B-C</b>	<b>3,614,187</b>	<b>1,907,951</b>

**Retentions aging analysis.**

	2024-2025	% of the total	2024	% of
Less than 1 year	3,614,186.83	100%	-	0%
1-2 years			-	%
2-3 years		%	-	%
Over 3 years		%	-	%
<b>Total</b>	<b>3,614,186.83</b>	<b>100%</b>	<b>-</b>	<b>100%</b>

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

**28. Lease Liabilities**

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

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**Maturity Analysis**

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

**Analysed as:**

Description	Amount
Current	-
Non- Current	-
Total	-

**29. Gratuity Provision**

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Gratuity at the beginning of the period (A)	1,107,981	1,107,981
Gratuity held during the period (B)	917,298	-
Gratuity paid during the period (C)	131,307	-
<b>Total Gratuity provision as at period 30 June D=(A+B-C)</b>	<b>1,893,972</b>	<b>1,107,981</b>

**30. Cash Generated from Operations**

	Period ended June 2025
	Kshs
<b>Surplus for the period before tax</b>	<b>5,543,131</b>
<b>Adjusted for:</b>	
Depreciation	318,558
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
<b>Working capital adjustments</b>	
Changes in inventory	-
Changes in receivables	(6,841,188)
Changes in deferred income	-
Changes in Third party deposits	(1,706,236)
Changes in gratuity provision	(785,991)
Changes in payments received in advance	-
<b>Net cash flow from operating activities</b>	<b>15,195,108</b>

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

**31. Financial Risk Management**

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

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**i) Credit risk**

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

**Financial Risk Management**

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025</b>				
Receivables from exchange transactions			-	-
Receivables from non-exchange transactions	51,441,954	51,441,954	-	-
Bank balances	90,185,527	90,185,527	-	-
<b>Total</b>	<b>141,648,339</b>	<b>141,648,339</b>	-	-
<b>As at 30 June 2024</b>				
Receivables from exchange transactions			-	-
Receivables from non-exchange transactions	58,304,000	58,304,000	-	-
Bank balances	77,096,541	77,096,541	-	-
<b>Total</b>	<b>135,400,541</b>	<b>135,400,541</b>	-	-

(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 xxx. The board of directors sets the Entity’s credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**ii) Liquidity risk management**

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2024</b>				
Trade payables				
Current portion of borrowings				
Provisions				
Deferred income				
Gratuity Provision			1,893,972.00	1,893,972.00
<b>Total</b>			1,893,972.00	1,893,972.00
<b>As at 30<sup>th</sup> June 2024</b>				
Trade payables				
Current portion of borrowings				
Provisions				

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Deferred income				
Gratuity Provision			1,107,981	1,107,981
<b>Total</b>			<b>1,107,981</b>	<b>1,107,981</b>

**iii) Market risk**

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

**a) Foreign currency risk**

The Entity has no transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Entity manages foreign exchange risk from future commercial transactions and 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.

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

### **b) Interest rate risk**

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

#### **Management of interest rate risk**

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

#### **Fair value of financial assets and liabilities**

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

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

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

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

**iv) Capital Risk Management**

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

Description	2024-2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Revaluation Reserve	133,046,953	133,046,953
Retained Earnings	5,591,038	-
Capital Reserve	-	-
<b>Total Funds</b>	<b>138,637,990</b>	<b>133,046,953</b>
Total Borrowings	-	
Less: Cash and Bank Balances	90,895,778	77,096,541
Net Debt/(Excess Cash And Cash Equivalents)	<b>47,742,212</b>	<b>55,950,412</b>
<b>Gearing</b>	0%	0%

**32.Related Party Disclosures**

	2024-2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	3,572,058	-
<b>Transaction with the NGCDF Board</b>		-
Transfers from the NGCDF Board during the year	186,304,000	-
<b>Total</b>	<b>186,304,000</b>	<b>-</b>

**33.Segment Information**

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

**34.Contingent Assets and Contingent Liabilities**

**Contingent Assets**

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

(Give details)

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**Contingent Liabilities**

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

**35.Capital Commitments**

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

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

**36.Events after the Reporting Period**

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

**37.Ultimate And Holding Entity**

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

**38.Currency**

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

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**18. Annexes**

**Annex 1: Summary of Asset Register**

<b>Asset class</b>	<b>Historical Cost balance brought forward (Kshs)</b>	<b>Additions during the period (Kshs)</b>	<b>Disposals during the period (Kshs)</b>	<b>Historical Cost (Kshs) At Year/period End</b>
Land				
Buildings and structures	14,961,001			14,961,001.00
Transport equipment	11,265,759			11,265,759.00
Office equipment, furniture, and fittings	3,200,000	1,790,096.00		4,990,096.00
ICT Equipment and Other ICT Assets	1,554,942	315,988.00		1,870,930.00
Other Machinery and Equipment				
Intangible assets				
<b>Total</b>	<b>30,981,702</b>			<b>33,087,786.00</b>

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IGEMBE SOUTH ASSETS REGISTER												
RE GI ON	CO UN TY	COsN STITU ENCY NAM E	ASSET NAME	EXISTING NUMBER	SERIAL NUM BER	CATEG ORY NAME	BARCOD E NUMBE R	PUR CHA SE DAT E	COST	CO NDI TIO N	PU RC HA SE YEA R	CUST ODIA N/USE R
Eas ter n	Me ru	Igemb e south	Office Safe	NIL	NG- CDFB 00237 8	Furnitu re & fittings	IgembeS outh/200 7/001	15- Nov -07	65,00 0.00	In use	200 7	Boardr oom
Eas ter n	Me ru	Igemb e south	Metallic Cabinet	NIL	NG- CDFB 00237 9	Furnitu re & fittings	IgembeS outh/200 7/002	15- Nov -07	23,80 0.00	In use	200 7	Boardr oom
Eas ter n	Me ru	Igemb e south	15 seater Conference Table	NIL	NG- CDFB 00238 0	Furnitu re & fittings	IgembeS outh/200 7/003	15- Nov -07	45,54 0.00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igemb e south	Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/004	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igemb e south	Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/005	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igemb e south	Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/006	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom

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Eas ter n	Me ru	Igem be south	Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/007	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igem be south	Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/008	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igem be south	Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/009	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igem be south	Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/010	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igem be south	Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/011	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igem be south	Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/012	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igem be south	Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/013	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igem be south	Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/014	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom

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Eas ter n	Me ru	Igem be south	Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/015	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igem be south	Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/016	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igem be south	Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/017	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom
			Chair without arms	NIL	NG- CDFB 00238 1	Furnitu re & fittings	IgembeS outh/200 7/018	15- Nov -07	2,100. 00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igem be south	3seater Lik Chairs	NIL	NG- CDFB 00238 2	Furnitu re & fittings	IgembeS outh/200 7/019	15- Nov -07	21,40 0.00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igem be south	3seater Lik Chairs	NIL	NG- CDFB 00238 2	Furnitu re & fittings	IgembeS outh/200 7/020	15- Nov -07	21,40 0.00	Brok en	200 7	Boardr oom
Eas ter n	Me ru	Igem be south	3seater Lik Chairs	NIL	NG- CDFB 00238 2	Furnitu re & fittings	IgembeS outh/200 7/021	15- Nov -07	21,40 0.00	In use	200 7	Boardr oom
Eas ter n	Me ru	Igem be south	Half Height Cabinet	NIL	NG- CDFB 00238 4	Furnitu re & fittings	IgembeS outh/200 7/022	15- Nov -07	14,00 0.00	In use	200 7	Boardr oom

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Easter n	Me ru	Igemb e south	Full Height Cabinet	NIL	NG- CDFB 00238 5	Furnitu re & fittings	IgembeS outh/200 7/023	15- Nov -07	22,00 0.00	In use	200 7	Boardr oom
Easter n	Me ru	Igemb e south	Full Cupboard Half Glass	NIL	NG- CDFB 00238 6	Furnitu re & fittings	IgembeS outh/200 7/024	15- Nov -07	19,00 0.00	In use	200 7	Boardr oom
Easter n	Me ru	Igemb e south	HP 2050 Printer	NIL	NG- CDFB 00238 7	Compu ters	IgembeS outh/200 7/025	15- Nov -07	25,00 0.00	In use	200 7	Secreta ry
Easter n	Me ru	Igemb e south	Motor Cycle GKA 552N	NIL	NIL	Motor Vehicle	IgembeS outh/200 7/026	15- Nov -07	365,9 06.00	Gro und ed	200 7	C.O.W
Easter n	Me ru	Igemb e south	Motor Vehicle GKA 455S	NIL	NIL	Motor Vehicle	IgembeS outh/200 7/027	15- Nov -07	4,199, 200.0 0	Gro und ed	200 7	Broked own
Easter n	Me ru	Igemb e south	Sharp AR5316 Photocopier	NIL	NG- CDFB 00239 3	Compu ters	IgembeS outh/200 8/031	11/0 4/20 08	160,0 00.00	Brok edo wn	200 8	Secreta ry
Easter n	Me ru	Igemb e south	DELL Optiplex 3020 Corei3 (3.4ghz)	NIL	NG- CDFB 00239 9	Compu ters	IgembeS outh/201 4/035	18- Jun- 14	118,70 0.00	Brok en	201 4	Secreta ry
Easter n	Me ru	Igemb e south	Executive Office Table	NIL	NG- CDFB 00240 0	Furnitu re & fittings	IgembeS outh/201 4/036	18- Jun- 14	110,99 0.00	Brok en	201 4	FAM

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Eas ter n	Me ru	Igem be south	Executive Chair	NIL	NG- CDFB 00238 9	Furnitu re & fittings	IgembeS outh/201 4/037	18- Jun- 14	52,00 0.00	Brok en	201 4	FAM
Eas ter n	Me ru	Igem be south	Visitors Chairs	NIL	NG- CDFB 00237 6	Furnitu re & fittings	IgembeS outh/201 4/038	18- Jun- 14	22,00 0.00	Brok en	201 4	Recepti on
Eas ter n	Me ru	Igem be south	Visitors Chairs	NIL	NG- CDFB 00237 6	Furnitu re & fittings	IgembeS outh/201 4/039	18- Jun- 14	22,00 0.00	Brok en	201 4	Recepti on
Eas ter n	Me ru	Igem be south	Visitors Chairs	NIL	NG- CDFB 00237 6	Furnitu re & fittings	IgembeS outh/201 4/040	18- Jun- 14	22,00 0.00	Brok en	201 4	Recepti on
Eas ter n	Me ru	Igem be south	Visitors Chairs	NIL	NG- CDFB 00237 6	Furnitu re & fittings	IgembeS outh/201 4/041	18- Jun- 14	22,00 0.00	In use	201 4	Recepti on
Eas ter n	Me ru	Igem be south	FireProof Filling Cabinet	NIL	NG- CDFB 00237 7	Furnitu re & fittings	IgembeS outh/201 4/042	18- Jun- 14	194,9 93.00	In use	201 4	FAM
Eas ter n	Me ru	Igem be south	3 Seater Office Sofa	NIL	NG- CDFB 00240 0	Furnitu re & fittings	IgembeS outh/201 4/043	18- Jun- 14	145,4 99.00	in use	201 4	Recepti on
Eas ter n	Me ru	Igem be south	Coffee Table	NIL	NG- CDFB 00239 7	Furnitu re & fittings	IgembeS outh/201 4/044	18- Jun- 14	26,25 0.00	In use	201 4	Kitchen

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Easter n	Me ru	Igembe south	Office Table	NIL	NG-CDFB 00239 8	Furnitu re & fittings	IgembeS outh/201 4/045	18- Jun- 14	65,00 0.00	Gro und ed	201 4	C.O.W
Easter n	Me ru	Igembe south	Office Chair	NIL	NG-CDFB 00239 5	Furnitu re & fittings	IgembeS outh/201 4/046	18- Jun- 14	27,00 0.00	Gro und ed	201 4	C.O.W
Easter n	Me ru	Igembe south	Fireproof Filling Cabinet	NIL	NG-CDFB 00237 7	Furnitu re & fittings	IgembeS outh/201 4/047	18- Jun- 14	194,9 93.00	In use	201 4	FAM
Easter n	Me ru	Igembe south	Fireproof Filling Cabinet	NIL	NG-CDFB 00237 7	Furnitu re & fittings	IgembeS outh/201 4/048	18- Jun- 14	389,9 86.00	In use	201 4	FAM
Easter n	Me ru	Igembe south	Executive Conference Table	NIL	NG-CDFB 00238 8	Furnitu re & fittings	IgembeS outh/201 4/049	18- Jun- 14	147,0 00.00	Gro und ed	201 4	Boardr oom
Easter n	Me ru	Igembe south	Conference Chair	NIL	NG-CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/050	18- Jun- 14	22,00 0.00	Brok en	201 4	Boardr oom
Easter n	Me ru	Igembe south	Conference Chair	NIL	NG-CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/051	18- Jun- 14	22,00 0.00	Brok en	201 4	Boardr oom
Easter n	Me ru	Igembe south	Conference Chair	NIL	NG-CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/052	18- Jun- 14	22,00 0.00	Brok en	201 4	Boardr oom

**National Government Constituencies Development Fund (NGCDF)**

**Igembe South Constituency**

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

Eas ter n	Me ru	Igem be south	Conference Chair	NIL	NG- CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/053	18- Jun- 14	22,00 0.00	Brok en	201 4	Boardr oom
Eas ter n	Me ru	Igem be south	Conference Chair	NIL	NG- CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/054	18- Jun- 14	22,00 0.00	Brok en	201 4	Boardr oom
Eas ter n	Me ru	Igem be south	Conference Chair	NIL	NG- CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/055	18- Jun- 14	22,00 0.00	Brok en	201 4	Boardr oom
Eas ter n	Me ru	Igem be south	Conference Chair	NIL	NG- CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/056	18- Jun- 14	22,00 0.00	Brok en	201 4	Boardr oom
Eas ter n	Me ru	Igem be south	Conference Chair	NIL	NG- CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/057	18- Jun- 14	22,00 0.00	Brok en	201 4	Boardr oom
Eas ter n	Me ru	Igem be south	Conference Chair	NIL	NG- CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/058	18- Jun- 14	22,00 0.00	Brok en	201 4	Boardr oom
Eas ter n	Me ru	Igem be south	Conference Chair	NIL	NG- CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/059	18- Jun- 14	22,00 0.00	Brok en	201 4	Boardr oom
Eas ter n	Me ru	Igem be south	Conference Chair	NIL	NG- CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/060	18- Jun- 14	22,00 0.00	Brok en	201 4	Boardr oom

**National Government Constituencies Development Fund (NGCDF)**

**Igembe South Constituency**

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

Eas ter n	Me ru	Igem be south	Conference Chair	NIL	NG- CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/061	18- Jun- 14	22,00 0.00	Brok en	201 4	Boardr oom
Eas ter n	Me ru	Igem be south	Conference Chair	NIL	NG- CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/062	18- Jun- 14	22,00 0.00	Brok en	201 4	Boardr oom
Eas ter n	Me ru	Igem be south	Conference Chair	NIL	NG- CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/063	18- Jun- 14	22,00 0.00	Gro und ed	201 4	Boardr oom
Eas ter n	Me ru	Igem be south	Conference Chair	NIL	NG- CDFB 00239 6	Furnitu re & fittings	IgembeS outh/201 4/064	18- Jun- 14	22,00 0.00	Gro und ed	201 4	Boardr oom
Eas ter n	Me ru	Igem be south	NG-CDF office	NIL	NIL	Buildin g	IgembeS outh/201 5/065	201 5	7,800 ,000. 00	Gro und ed	201 5	Official
Eas ter n	Me ru	Igem be south	Epson L220 Colour printer	NIL	NG- CDFB 00239 4	Compu ters	IgembeS outh/201 6/066	Nov -16	38,00 0.00	Brok en	201 6	FAM
Eas ter n	Me ru	Igem be south	Motor Vehicle GKB 621R	NIL	NIL	Motor Vehicle	IgembeS outh/201 7/067	27/0 2/20 17	6,700 ,653. 00	In use	201 7	Official
Eas ter n	Me ru	Igem be south	Konica Minolta c364 network printer	NIL	NIL	Compu ters	IgembeS outh/202 0/068	28/0 8/20 20	210,9 00.00	In use	202 0	Official

*National Government Constituencies Development Fund (NGCDF)*

*Igembe South Constituency*

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Eas ter n	Me ru	Igembe south	Generator 6KVA Petrol Genset	NIL	NIL	Genera tor	IgembeS outh/202 0/069	28/0 8/20 20	127,7 43.26	In use	202 0	Official
Eas ter n	Me ru	Igembe south	Laptop intel core i7, 16gb RAM	NIL	NIL	Compu ters	IgembeS outh/202 0/070	28/0 8/20 20	98,70 0.00	In use	202 0	Accoun ts' Assista nt
Eas ter n	Me ru	Igembe south	Desktop hp with monitor + UPC	NIL	NIL	Compu ters	IgembeS outh/202 0/071	28/0 8/20 20	111,50 0.00	In use	202 0	FAM
Eas ter n	Me ru	Igembe south	Desktop hp with monitor + UPC	NIL	NIL	Compu ters	IgembeS outh/202 0/072	28/0 8/20 20	111,50 0.00	In use	202 0	Secreta ry
Eas ter n	Me ru	Igembe south	NIKON D750 + Lens 18- 140mm+stand+speed light +memory card 64GB	NIL	NIL	Camer a	IgembeS outh/202 0/073	28/0 8/20 20	248,9 99.00	In use	202 0	C.O.W
Eas ter n	Me ru	Igembe south	samsung 55" smart curved UHD 4K Series 7 2019	NIL	NIL	Televisi on	IgembeS outh/202 0/074	28/0 8/20 20	92,00 0.00	In use	202 0	Recepti on
Eas ter n	Me ru	Igembe south	Generator cage	NIL	NIL	Genera tor cage	IgembeS outh/202 0/075	28/0 8/20 20	199,6 00.00	In use	202 0	Comp ound
Eas ter n	Me ru	Igembe south	Wall to wall carpet	NIL	NIL	Office	IgembeS outh/202 0/076	28/0 8/20 20	199,0 00.00	In use	202 0	Office
Eas ter n	Me ru	Igembe south	HP EliteDesk 800 G2 SFF Core i7 sixth gen	NIL	NGCD FB001 959	Compu ters	IgembeS outh/202 0/077	03/0 3/20 22	-	In use	202 2	Office

National Government Constituencies Development Fund (NGCDF)

Igembe South Constituency

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

Eas ter n	Me ru	Igemb e south	HP Laserjet M404dn	NIL	NGCD FB001 960	Printer s	IgembeS outh/202 0/078	03/0 3/20 22	-	In use	202 2	Office
Eas ter n	Me ru	Igemb e south	HP EliteOne 800 G5 23.5 AiO	NIL	NGCD FB002 387	Compu ters	IgembeS outh/202 0/079	17/0 8/20 24	78,99 7.00	In use	202 4	Office
Eas ter n	Me ru	Igemb e south	HP EliteOne 800 G5 23.5 AiO	NIL	NGCD FB002 395	Compu ters	IgembeS outh/202 0/080	17/0 8/20 24	78,99 7.00	In use	202 4	Office
Eas ter n	Me ru	Igemb e south	HP EliteOne 800 G5 23.5 AiO	NIL	NGCD FB002 384	Compu ters	IgembeS outh/202 0/081	17/0 8/20 24	78,99 7.00	In use	202 4	Office
Eas ter n	Me ru	Igemb e south	HP EliteOne 800 G5 23.5 AiO	NIL		Compu ters	IgembeS outh/202 0/082	17/0 8/20 24	78,99 7.00	In use	202 4	Office
Eas ter n	Me ru	Igemb e south	4 WAY OFFICE WORKSTATION WITH LOCKABLE DRAWERS - 2 Metres Length by 1.5 Metres width	NIL	NGCD FB002 376	Furnitu re & fittings	IgembeS outh/202 0/083	17/0 8/20 24	43,98 5.00	In use	202 4	Office
Eas ter n	Me ru	Igemb e south	EXECUTIVE OFFICE DESK WITH PEDESTAL LOCK AND SIDE LOCKABLE 2.2 Metres Length by 1 metre width	NIL	NGCD FB002 378	Furnitu re & fittings	IgembeS outh/202 0/084	17/0 8/20 24	89,45 5.00	In use	202 4	Office

**National Government Constituencies Development Fund (NGCDF)**

**Igembe South Constituency**

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Easter n	Me ru	Igembe south	EXECUTIVE OFFICE DESK WITH PEDESTAL LOCK AND SIDE LOCKABLE - 1.6 Metres Length by 2 metres width	NIL	NGCD FB002 379	Furnitu re & fittings	IgembeS outh/202 0/085	17/0 8/20 24	89,44 5.00	In use	202 4	Office
Easter n	Me ru	Igembe south	SEMI EXECUTIVE OFFICE DESK - 1.6 Metres Length by 2 metres width	NIL	NGCD FB002 380	Furnitu re & fittings	IgembeS outh/202 0/086	17/0 8/20 24	43,99 0.00	In use	202 4	Office
Easter n	Me ru	Igembe south	STANDARD OFFICE DESK - 1.6 Metres Length by 1.2 Metres width	NIL	NGCD FB002 381	Furnitu re & fittings	IgembeS outh/202 0/087	17/0 8/20 24	33,50 0.00	In use	202 4	Office
Easter n	Me ru	Igembe south	STANDARD OFFICE DESK - 1.2 Metres length by 1 metres width	NIL	NGCD FB002 383	Furnitu re & fittings	IgembeS outh/202 0/088	17/0 8/20 24	33,50 0.00	In use	202 4	Office
Easter n	Me ru	Igembe south	EXECUTIVE BOARDROOM ROUNDTABLE - 3 Metres length by 1.5 metres width	NIL	NGCD FB002 385	Furnitu re & fittings	IgembeS outh/202 0/089	17/0 8/20 24	178,5 90.00	In use	202 4	Office
Easter n	Me ru	Igembe south	MEDIUM DENSITY RED CARPET & FITTING 56 Metres Squared	NIL		Furnitu re & fittings	IgembeS outh/202 0/090	17/0 8/20 24	199,9 00.00	In use	202 4	Office
Easter n	Me ru	Igembe south	SEATER LINK CHAIR - Chrome Heavy Duty	NIL	NGCD FB002 386	Furnitu re & fittings	IgembeS outh/202 0/091	17/0 8/20 24	39,99 9.00	In use	202 4	Office

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**Igembe South Constituency**

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Eas ter n	Me ru	Igem be south	SEATER LINK CHAIR- Chrome Heavy Duty	NIL	NGCD FB002 388	Furnitu re & fittings	IgembeS outh/202 0/092	17/0 8/20 24	39,99 9.00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	EXECUTIVE DIRECTORS CHAIR	NIL	NGCD FB002 389	Furnitu re & fittings	IgembeS outh/202 0/093	17/0 8/20 24	34,99 9.00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	EXECUTIVE DIRECTORS CHAIR	NIL	NGCD FB002 390	Furnitu re & fittings	IgembeS outh/202 0/094	17/0 8/20 24	34,99 9.00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Cantilever Visitors Chair	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/095	17/0 8/20 24	11,990 .00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Cantilever Visitors Chair	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/096	17/0 8/20 24	11,990 .00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Cantilever Visitors Chair	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/097	17/0 8/20 24	11,990 .00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Cantilever Visitors Chair	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/098	17/0 8/20 24	11,990 .00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Cantilever Visitors Chair	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/099	17/0 8/20 24	11,990 .00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Cantilever Visitors Chair	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/100	17/0 8/20 24	11,990 .00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Cantilever Visitors Chair	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/101	17/0 8/20 24	11,990 .00	In use	202 4	Office

**National Government Constituencies Development Fund (NGCDF)**

**Igembe South Constituency**

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

Eas ter n	Me ru	Igem be south	Cantilever Visitors Chair	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/102	17/0 8/20 24	11,990 .00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Cantilever Visitors Chair	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/103	17/0 8/20 24	11,990 .00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Cantilever Visitors Chair	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/104	17/0 8/20 24	11,990 .00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Cantilever Visitors Chair	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/105	17/0 8/20 24	11,990 .00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Cantilever Visitors Chair	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/106	17/0 8/20 24	11,990 .00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Adjustable Semi Executive Office Chair with Swivel	NIL	NGCD FB002 391	Furnitu re & fittings	IgembeS outh/202 0/107	17/0 8/20 24	19,99 9.00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Adjustable Semi Executive Office Chair with Swivel	NIL	NGCD FB002 392	Furnitu re & fittings	IgembeS outh/202 0/108	17/0 8/20 24	19,99 9.00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Adjustable Semi Executive Office Chair with Swivel	NIL	NGCD FB002 393	Furnitu re & fittings	IgembeS outh/202 0/109	17/0 8/20 24	19,99 9.00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Adjustable Semi Executive Office Chair with Swivel	NIL	NGCD FB002 394	Furnitu re & fittings	IgembeS outh/202 0/110	17/0 8/20 24	19,99 9.00	In use	202 4	Office
Eas ter n	Me ru	Igem be south	Adjustable Semi Executive Office Chair with Swivel	NIL	NGCD FB002 397	Furnitu re & fittings	IgembeS outh/202 0/111	17/0 8/20 24	19,99 9.00	In use	202 4	Office

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**Igembe South Constituency**

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Eas ter n	Me ru	Igemb e south	Boardroom Chairs (Fixed with Mesh back rest)	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/112	17/0 8/20 24	19,915 .00	In use	202 4	Boardr oom
Eas ter n	Me ru	Igemb e south	Boardroom Chairs (Fixed with Mesh back rest)	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/113	17/0 8/20 24	19,915 .00	In use	202 4	Boardr oom
Eas ter n	Me ru	Igemb e south	Boardroom Chairs (Fixed with Mesh back rest)	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/114	17/0 8/20 24	19,915 .00	In use	202 4	Boardr oom
Eas ter n	Me ru	Igemb e south	Boardroom Chairs (Fixed with Mesh back rest)	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/115	17/0 8/20 24	19,915 .00	In use	202 4	Boardr oom
Eas ter n	Me ru	Igemb e south	Boardroom Chairs (Fixed with Mesh back rest)	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/116	17/0 8/20 24	19,915 .00	In use	202 4	Boardr oom
Eas ter n	Me ru	Igemb e south	Boardroom Chairs (Fixed with Mesh back rest)	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/117	17/0 8/20 24	19,915 .00	In use	202 4	Boardr oom
Eas ter n	Me ru	Igemb e south	Boardroom Chairs (Fixed with Mesh back rest)	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/118	17/0 8/20 24	19,915 .00	In use	202 4	Boardr oom
Eas ter n	Me ru	Igemb e south	Boardroom Chairs (Fixed with Mesh back rest)	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/119	17/0 8/20 24	19,915 .00	In use	202 4	Boardr oom
Eas ter n	Me ru	Igemb e south	Boardroom Chairs (Fixed with Mesh back rest)	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/120	17/0 8/20 24	19,915 .00	In use	202 4	Boardr oom
Eas ter n	Me ru	Igemb e south	Boardroom Chairs (Fixed with Mesh back rest)	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/121	17/0 8/20 24	19,915 .00	In use	202 4	Boardr oom

*National Government Constituencies Development Fund (NGCDF)*

*Igembe South Constituency*

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Eas ter n	Me ru	Igembe south	Boardroom Chairs (Fixed with Mesh back rest)	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/122	17/0 8/20 24	19,915 .00	In use	202 4	Boardr oom
Eas ter n	Me ru	Igembe south	Boardroom Chairs (Fixed with Mesh back rest)	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/123	17/0 8/20 24	19,915 .00	In use	202 4	Boardr oom
Eas ter n	Me ru	Igembe south	COFFEE TABL Glass with marble finish	NIL	NGCD FB002 398	Furnitu re & fittings	IgembeS outh/202 0/124	17/0 8/20 24	29,00 0.00	In use	202 4	Boardr oom
Eas ter n	Me ru	Igembe south	EXECUTIVEANTIQUE 5 SEATER SOFA	NIL	NGCD FB002 399	Furnitu re & fittings	IgembeS outh/202 0/125	17/0 8/20 24	128,8 90.00	In use	202 4	Boardr oom
Eas ter n	Me ru	Igembe south	Office Window blinds for the whole office windows	NIL	NIL	Furnitu re & fittings	IgembeS outh/202 0/126	17/0 8/20 24	286,9 90.00	In use	202 4	Office

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 Igembe South Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2025*

**Annex 2 –PMC Bank Balances As At 30<sup>th</sup> June 2025**

PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
NG-CDF: TIIRA DAY SECONDARY SCHOOL	FAMILY BANK	86000009017	50.00	50.00
NG-CDF: RIAKI DAY SECONDARY SCHOOL	FAMILY BANK	86000009057	570,416.30	570,416.30
MAUA DAY SECONDARY SCHOOL	FAMILY BANK	86000009107	91.50	91.5
KITHETU KIRIMENE DAY SECONDARY SCHOOL	FAMILY BANK	86000009110	93.00	93.00
ITUMI DAY SECONDARY SCHOOL	FAMILY BANK	86000009123	110.00	110.00
NG-CDF: ATHIRU GAITI CHIEFS OFFICE	FAMILY BANK	86000009309	244.00	244.00
NG-CDF:KATHAMBI PRIMARY SCHOOL	FAMILY BANK	86000009636	-	31,435.00
NG-CDF: NKARIA KINYALI PRIMARY SCHOOL	FAMILY BANK	86000009663	14.00	14.00
NG-CDF: KARURUNE PRIMARY SCHOOL	FAMILY BANK	86000009885	363.00	363.00
NG-CDF: NThERONE PRIMARY SCHOOL	FAMILY BANK	86000010175	43,798.80	43,798.80

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*Igembe South Constituency*  
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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2024-2025</b>	<b>Bank Balance 2023-2024</b>
NG-CDF: SPORTS COMMITTEE	FAMILY BANK	86000010178	2,827.48	2,827.48
NG-CDF: IGEMBE SOUTH DISABILITY OFFICES	FAMILY BANK	86000010182	256.00	256.00
NG-CDF: IGEMBE BOYS SECONDARY SCHOOL	FAMILY BANK	86000010368	86,648.00	86,648.00
NG-CDF OFFICE	FAMILY BANK	86000010597	205.00	205.00
NG-CDF: ANTUAMBUI PRIMARY SCHOOL	FAMILY BANK	86000011038	1,936.50	1,936.50
NG-CDF: AMUNG'ENTI PRIMARY SCHOOL	FAMILY BANK	86000011341	10,713.00	10,713.00
IGEMBE SOUTH KMTC	FAMILY BANK	86000011368	372,634.50	1,371,875.00
NG-CDF: IGEMBE SOUTH STORAGE TANK PROJECT	FAMILY BANK	86000011491	413.48	413.48
NG-CDF: THAICU MIXED DAY SEC SCHOOL	FAMILY BANK	86000011561		0
NG-CDF: KANUNI POLICE POST	FAMILY BANK	86000011924	92.00	92.00
NG-CDF:CHUKA UNIVERSITY IGEMBE CAMPUS	FAMILY BANK	86000012192	24,861.00	24,861.00
NG-CDF:TIIRA DRAINAGE AND CULVERTS PROJECT	FAMILY BANK	86000012201	650.00	650.00
NG-CDF: OFFICE DRAINAGE PROJECT	FAMILY BANK	86000012210	2,093.00	2,093.00

*National Government Constituencies Development Fund (NGCDF)  
Igembe South Constituency  
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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2024-2025</b>	<b>Bank Balance 2023-2024</b>
NG-CDF:KARUMARU PRIMARY SCHOOL	FAMILY BANK	86000012343	-	0
NG-CDF:ANTUBOCHIU PRIMARY SCHOOL	FAMILY BANK	86000012346	100.00	100.00
NG-CDF:NKIENE PRIMARY SCHOOL	FAMILY BANK	86000012348	207.70	207.70
NG-CDF:DISTRICT ACCOUNTANT ISEMBE SOUTH	FAMILY BANK	86000012568	878.00	878.00
NG-CDF: ISEMBE SOUTH OFFICE COMPOUND PROJECT.	FAMILY BANK	86000012585	0.75	0.75
NG-CDF: LULUMA PRIMARY SCHOOL	FAMILY BANK	86000009018	58,728.40	58,728.40
NG-CDF: ATHIMBA PRIMARY SCHOOL	FAMILY BANK	86000009019	146.00	146.00
NG-CDF: ATHI SPECIAL SCHOOL	FAMILY BANK	86000009029	3,031.00	3,031.00
NG-CDF: KATHIMA PRIMARY SCHOOL	FAMILY BANK	86000009082	1,187.00	1,187.00
MBOONE DAY SECONDARY SCHOOL	FAMILY BANK	86000009100	1,790.00	1,790.00
KIGUMA CIIRI PRIMARY SCHOOL	FAMILY BANK	86000009111	1,634.00	1,634.00

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2024-2025</b>	<b>Bank Balance 2023-2024</b>
AMWAMBA PRIMARY SCHOOL	FAMILY BANK	86000009113	54,529.00	117,113.00
LAKATHI PRIMARY SCHOOL	FAMILY BANK	86000009117	1,512.00	1,512.00
AKACHIU EDUCATION OFFICE	FAMILY BANK	86000009118	- 1,171.00	1,171.00
ATHI CHIEFS OFFICE	FAMILY BANK	86000009134	283.00	283.00
NG-CDF: IEMBE SOUTH SPORTS PROJECT	FAMILY BANK	86000009149	2,471.00	2,471.00
NG-CDF: KINDANI SECONDARY SCHOOL	FAMILY BANK	86000009152	4,406.00	4,406.00
NG:CDF- AKACHIU DIVISION ACC OFFICE	FAMILY BANK	86000009158	283.00	283.00
NG-CDF IEMBE SOUTH DCC OFFICE	FAMILY BANK	86000009523	434.00	434.00
NG-CDF:KAREMBWINE PRIMARY SCHOOL	FAMILY BANK	86000009651	3,712.00	3,712.00
NG-CDF: MAUA PRIMARY SCHOOL	FAMILY BANK	86000009904	4,634.00	4,634.00
KIANDA PRIMARY SCHOOL	FAMILY BANK	86000009995	4,634.00	4,634.00
NG-CDF: ENVIRONMENT COMMITTEE	FAMILY BANK	86000010174	1,534.00	1,534.00
NG-CDF: GIIKA CHIEFS CAMP	FAMILY BANK	86000010687	634.00	634.00

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2024-2025</b>	<b>Bank Balance 2023-2024</b>
NG-CDF: MUNYARIKI PRIMARY SCHOOL	FAMILY BANK	86000010691	756.00	756.00
KIGURU PRIMARY SCHOOL	FAMILY BANK	86000010749	1,000.00	1,000.00
MAUA-NG CDF OFFICE DRAINAGE	FAMILY BANK	86000011349	288.00	288.00
NG CDF:IGEMBE SOUTH OFFICE CABRO PROJECT	FAMILY BANK	86000011482	116.00	116.00
NG-CDF:IGEMBE SOUTH MAUA POLICE STATION	FAMILY BANK	86000011532	752.00	752.00
NG-CDF: AUKI PRIMARY SCHOOL	FAMILY BANK	86000013742	558.00	558.00
NG-CDF: ITUMI PRIMARY SCHOOL	FAMILY BANK	86000019910	69,315.40	69,315.40
NG-CDF MAUA CHIEFS OFFICE CONSTRUCTION	FAMILY BANK	86000019990	36,339.00	36,339.00
NG-CDF AKACHIU CHIEFS OFFICE CONSTRUCTION	FAMILY BANK	86000019828	65,353.19	65,353.19
NG-CDF ITUMI ASS. CHIEFS OFFICE CONSTRUCTION	FAMILY BANK	86000019986	32,960.50	32,960.50
NG-CDF THAICU ASS. CHIEFS OFFICE CONSTRUCTION	FAMILY BANK	86000019993	23,193.70	23,193.70
NG-CDF ANTUBAKIRU ASS. CHIEFS OFFICE CONSTRUCTION	FAMILY BANK	86000019893	121,770.93	121,770.93
NG-CDF NG CDF CONSTRUCTION OF KABULINE CHIEFS OFFICE PMC	FAMILY BANK	86000020010	124,693.60	124,693.60

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2024-2025</b>	<b>Bank Balance 2023-2024</b>
NG-CDF KIEGOI PRIMARY SCHOOL	FAMILY BANK	86000019906	69,532.80	91,499.20
NG-CDF MAUA LAW COURTS	FAMILY BANK	86000019996	-	137,713.30
NG-CDF-KITHETU PRIMARY SCHOOL	FAMILY BANK	86000013701	0.80	0.80
NGCDFIGEMBE SOUTH KITHETU PRIMARY SCHOOL	FAMILY BANK	86000022386	136,301.80	136,301.80
KAMBENE PRIMARY SCHOOL NG-CDF PMC ACC.	FAMILY BANK	86000022383	44,362.00	117,283.00
LAKATHI PRIMARY SCHOOL NG-CDF PMC ACC.	FAMILY BANK	86000022384	142,701.50	142,701.50
NGCDF IGEMBE SOUTH ATHIMBA DAY SECONDARY SCHOOLS SCIENCE LAB BUILDING PROJECT ACCOUNT	FAMILY BANK	86000022393	230,908.00	462,574.00
NGCDF IGEMBE-SOUTH AUKI PRIMARY SCHOOL	FAMILY BANK	86000022307	-123,082.00	123,082.00
NGCDF IGEMBE SOUTH KILILI PRIMARY SCHOOL	FAMILY BANK	86000022202	106,559.00	271,417.00
NG CDF IGEMBE SOUTH KIANDA PRIMARY SCHOOL	FAMILY BANK	86000022152	-244,268.50	244,268.50
NG CDF LULUMA MIXED DAY SECONDARY SCHOOL	FAMILY BANK	86000022561	455,567.40	455,567.40
NG CDF NTINGIRAI PRIMARY SCHOOL	FAMILY BANK	86000022570	43,578.50	206,663.50

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
RIGI POLICE POST	FAMILY BANK	86000022809	18,868.00	197,090.50
NG CDF ANTUBANKUI PRIMARY SCHOOL	Family Bank	86000024182	181.50	0
NG CDF IGS MUTIO KIAMA	Family Bank	86000024304	22,308.00	0
NG CDF IGS KIBILAKU PRIMARY SCHOOL	Family Bank	86000025053	1,799,425.00	0
DEB MURUA PRIMARY SCHOOL	Family Bank	86000024597	255,864	0
NG CDF IGS ANTUAMBUI PRIMARY SCHOOL	Family Bank	86000024569	147,059.82	0
NG CDF IGS AMUNJU PRIMARY SCHOOL	Family Bank	86000024823	38,418.00	0
NG CDF UGOTI DAY SECONDARY SCHOOL	Family Bank	86000024681	39,255.50	0
NG CDF NKIENE PRIMARY SCHOOL	Family Bank	86000024654	39,255.50	0
NG CDF IGS THUBAI PRIMARY SCHOOL	Family Bank	86000024825	38,544.50	0
NG CDF IGS RIIGI PRIMARY SCHOOL	Family Bank	86000024291	382,080.02	0
KITHANGA PRIMARY SCHOOL	Family Bank	86000024111	123,184.80	1,600,000.00
THAICU DAY SECONDARY SCHOOL NGCDF	Family Bank	86000024130	85,760.00	943,000.00
NG CDF IGS LULUMA PRIMARY SCHOOL	Family Bank	86000024658	39,390.50	0

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2024-2025</b>	<b>Bank Balance 2023-2024</b>
NGCDF IGS GIIKA PRIMARY SCHOOL	Family Bank	86000024657	38,544.50	0
NG CDF GITURA PRIMARY SCHOOL	Family Bank	86000024158	87,702.90	943,000.00
NG CDF KIGUMA CIIRI PRY SCHOOL	Family Bank	86000024386	153,984.50	0
NG CDF AMUNGENTI PRIMARY SCHOOL	Family Bank	86000024321	455,168.00	0
NG CDF KILILI PRIMARY SCHOOL	Family Bank	86000024322	249,665.30	0
NG CDF KILALAI PRIMARY	Family Bank	86000024293	251,429.70	0
NG CDF IGS KATHIMA PRIMARY SCHOOL	Family Bank	86000024651	114,898.50	0
NG CDF IGS KIEGOI PRIMARY SCHOOL	Family Bank	86000024650	135,814.00	0
NG CDF IGS TIIRA PRIMARY SCHOOL	Family Bank	86000024655	153,633.60	0
NGCDF IGS ANTUBOCHIU PRIMARY SCHOOL	Family Bank	86000024643	341,957.16	0
NGCDF IGS THAICU PRIMARY SCHOOL	Family Bank	86000024630	263,271.00	0
NG CDF IGS AKUI PRIMARY SCHOOL	Family Bank	86000024656	452,533.50	0
NG CDF IGS KISIIMANI PRIMARY SCHOOL	Family Bank	86000025032	251,890.50	0

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
NG CDF IGS KIRINDINE DAY SECONDARY	Family Bank	86000024136	3,777,688.39	943,000.00
NG CDF IGS MAUA GIRLS SECONDARY	Family Bank	86000024309	318,934.10	0
NG CDF IGS MBOONE DAY SECONDARY	Family Bank	86000024392	1,041,829.61	0
NG CDF IGS KANUNI CHIEF'S OFFICE	Family Bank	86000024714	2,798,360.00	0
NG CDF IGS RIAKI PRIMARY SCHOOL	Family Bank	86000024122	328.40	1,600,000.00
NG CDF IGS ITUMBI PRIMARY SCHOOL	Family Bank	86000024115	1,102.20	0
NG CDF IGS ATHIMBA DAY SECONDARY	Family Bank	86000024114	56,228.50	1,600,000.00
NGCDF IGS AKACHIU WARD INNOVATION HUB AT MUTIOKIAMA	Family Bank	86000025031	2,998,360.00	0
NGCDF KIEGOIANTUBOCHIU WARD CONSTITUENCY INNOVATION HUB	Family Bank	86000024690	152,272.00	0
NGCDF IGS MAUA WARD CONSTITUENCY INNOVATION HUB	Family Bank	86000025030	200,199.50	0
NGCDF IGS MAUA WARD CONSTITUENCY INNOVATION HUB	Family Bank		3,000,000.00	0
IGEMBE BOYS SEC SCHOOL	Family Bank		908,360.00	0
THUBAI PRIMARY SCHOOL	Family Bank	86000025517	0	0

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
KIGURU PRIMARY SCHOOL	Family Bank	86000025514	0	0
IGEMBE SOUTH TECHNICAL AND VOCATIONAL COLLEGE	CO OP BANK	0100206681001	6,253,758.00	0
AUKI DAY SECONDARY SCHOOL	CO OP BANK	'0114102418360 0	368,855.00	368,855.00
UGOTI PRIMARY SCHOOL	CO OP BANK	0110902466070 0	53,095.00	53,095.00
UGOTI DAY SECONDARY SCHOOL	CO OP BANK	0110941480890 1	499,701.00	499,701.00
ATHIRU GAITI SECONDARY SCHOOL	CO OP BANK	0110902465590 1	649,622.90	649,622.90
AKUI DAY SECONDARY SCHOOL	CO OP BANK	01141414304100	63,700.00	63,700.00
KIGUMA CIIRI PRIMARY SCHOOL	CO OP BANK	01141611235000	795.00	795.00
MURUMUNE PRIMARY SCHOOL	CO OP BANK	0114161259960 0	468.00	468.00
IRIA RUUI PRIMARY SCHOOL	CO OP BANK	01141611480300	1,385.50	1,385.50
ST RITAS GIRLS SECONDARY SCHOOL	ARIMI SACCO	69170600070	258,500.00	253,500.00
KIEGOI DAY SECONDARY SCHOOL	ARIMI SACCO	69170600110	0.00	(168)
RYENYA PRIMARY SCHOOL	ARIMI SACCO		000	

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2024-2025</b>	<b>Bank Balance 2023-2024</b>
IKINGO PRIMARY SCHOOL	KCB	1297844068	9,451.00	9577.00
RIIGI PRIMARY SCHOOL	NATIONAL BANK	01224039300900	0.00	0
ITUMBI PRIMARY SCHOOL	EQUITY BANK	0400191448791	0.00	0
<b>Total</b>			<b>32,733,491.43</b>	<b>16,558,325</b>

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p><b>Incomplete Assets</b> Annex 4 to the financial statements on summary of fixed assets register reflects Assets with historical cost of Kshs.30,981,702 comprising of building and structures of Kshs.14,961,001, transport equipment of Kshs.11,265,759, office equipment, furniture and fittings of Kshs.3,200,000, and ICT equipment and software and other assets of Kshs.1,554,942. However, land on which the Fund's</p>	<p><b>We comment that the land on which the Funds building and structures are build is belongs to the Ministry of Public Works and Housing. The management commits to pursue the valuation of the land and have it included in the Asset Register accordingly.</b></p>	Not Resolved	<p>-In consultation with O.A.G. pending appearance before DFAC.</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>building and structures are built has not been valued and included in the fixed asset register and the annual report and financial statements. Further, land ownership documents in form of land title deeds were not provided for audit.</p> <p>In the circumstances, the accuracy and completeness of the fixed assets historical cost of Kshs.30,981,702 could not be confirmed</p>			
2	<p><b>Unsupported Project Management Committee (PMC) Bank Accounts.</b>            Other Important Disclosures Note 19.4 reflects Project Management</p>	<p><b>We comment that the failure to provide the Cash books and Bank Reconciliation Statements for the PMCs account is due to lack of capacity among the PMC</b></p>	Not Resolved	In consultation with O.A.G. pending appearance before DFAC.

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Committee (PMC) Bank account balance of Kshs.16,558,324 for projects implemented during the year under review. However, the cash books, confirmation certificates and bank reconciliation statements were not provided for audit. This was further in contravention of section 90(1) of the Public Finance Management (National Government) Regulations, 2015 which states that Accounting Officers shall ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month</p>	<p>members. As a management, we embarked on the capacity building of our various PMCs and the preparation of the Bank Reconciliations and Cash Books for various pmcs account have started as per attached. We have also attached the respective PMC banks statements to support the PMC Balances and commit to ensure the matter is fully addressed and does not recur any longer</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>and submit a bank reconciliation statement not later than the 10th of the subsequent month to the National Treasury with a copy to the Auditor-General.</p> <p><b>In the circumstances, the accuracy and completeness of Project Management Committee (PMC) account balance of Kshs.16,558,324 could not be confirmed. In addition, Management was in breach of the law.</b></p>			
3	<p><b>Delayed Adoption of the Strategic Plan for 2023–2027</b></p>	<p><b>The delayed adoption of the Strategic Plan was partially occasioned by the delayed disbursement</b></p>	<p>Not Resolved</p>	<p>In consultation with O.A.G. pending appearance before DFAC.s</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The statement of receipts and payments reflects other payments amount of Kshs.1,899,525 which relates to strategic plan as disclosed in Note 10 to the financial statements. Review of records reveals that the contract for the development of the strategic plan was signed on 03/08/2023 with the completion date set at 04/10/2023 in the document. Later the strategic plan was adopted by the Strategic Plan Sub Committee on 22<sup>nd</sup> October 2024 vide MIN NGCDF dated 05/22/10/2024.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>of funds to the NGCDF committee hence delayed procurement Further it was occasioned by the delayed completion of the development process since every stage of the consultant works had to be approved by the NGCDF B planning department..We further state that The NG CDFC maintained a regular consultation with the Strategic Plan Consultant over various development alongside the 2022 Ward Forums public participation reports to ensure that all developments priority are community guided. We commit to ensure that in future the</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		delayed adoption will not occur.		
4.	<p><b>Lack of ICT strategy and steering committees</b></p> <p>During the year under review, it was observed that the NG-CDF Igembe South Constituency did not have in place information technology steering committees which is important in executing the information technology strategy so as to ensure that the organization's strategy is achieved. It was noted that Fund had gaps in information technology governances which could affect information</p>	<p><b>We commit to establish the information technology steering committees which is important in executing the information technology strategy so as to ensure that the organization's strategy is achieved.</b></p>	Not Resolved	In consultation with O.A.G. pending appearance before DFAC.

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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>technology management and therefore affecting operations.</p> <p>In the circumstances, the IT governance in the Fund may not be effective.</p>			



Name: Jese Mbutia  
 Fund Account Manager.

FUND ACCOUNT MANAGER,  
 IGEMBE SOUTH NG-CDF  
 16 OCT 2025  
 P.O. Box 98 - 60600,  
 MAUA.