

REPUBLIC OF KENYA



REPORT

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| THE NATIONAL ASSEMBLY PAPERS LAID | |
| DATE: 03 DEC 2025 | DAY: Wed |
| TABLED BY: | Deputy Leader of majority |
| CLERK-AT-THE-TABLE: | Hon. Owen Baya |
| | Halima Suleiman |

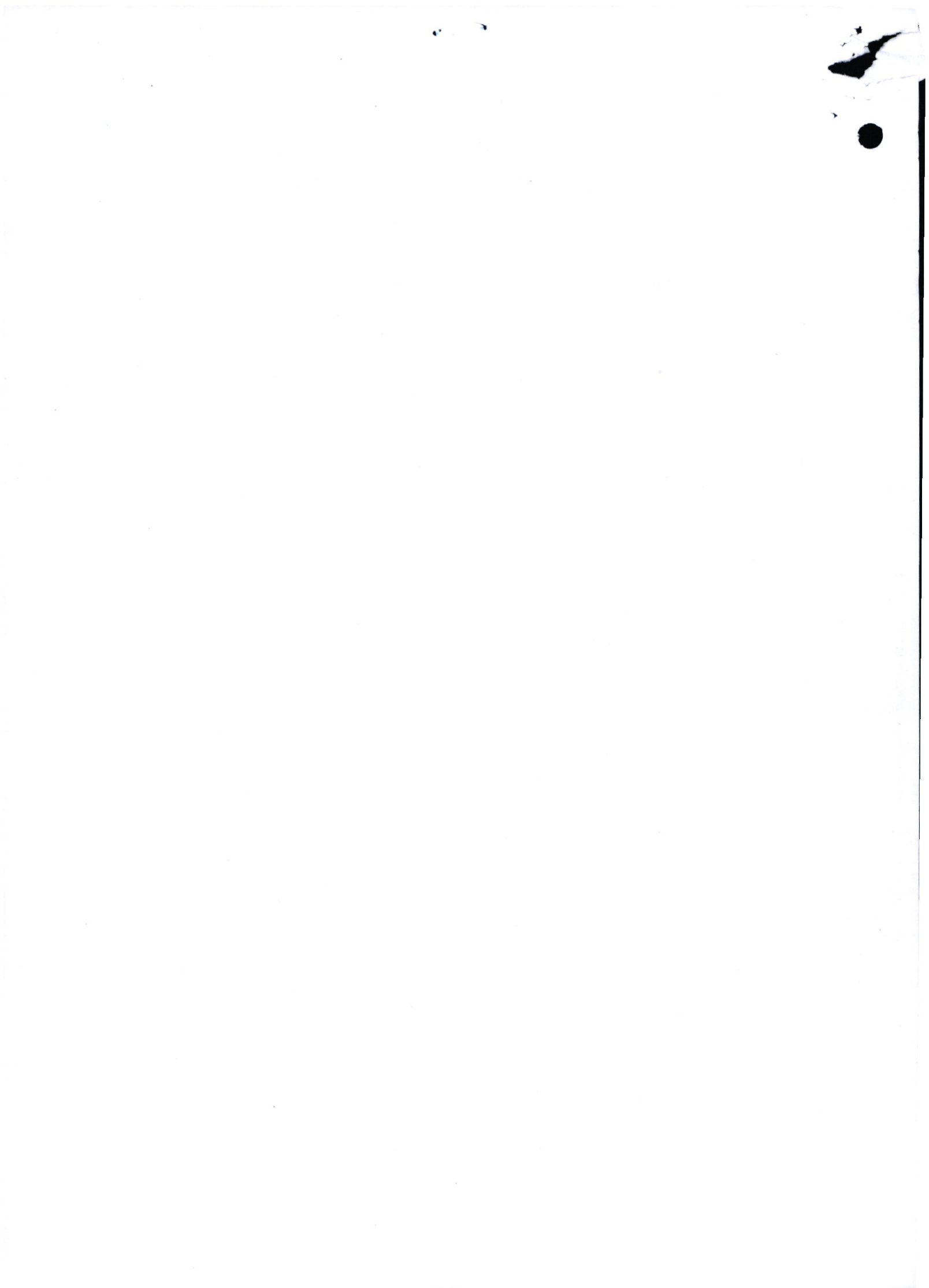
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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
KIBWEZI EAST CONSTITUENCY**

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





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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

KIBWEZI EAST CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

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 realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

National Government Constituencies Development Fund (NGCDF)
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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 Kibwezi East Constituency's day-to-day management is under the following key organs:

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

Fiduciary Management

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

| No | Designation | Name |
|----|--------------------------------|-----------------------|
| 1. | AIE holder | Alex Muinde Charles |
| 2. | National Sub-County Accountant | Amos Kasyoka |
| 3. | Chairman NGCDFC | Martha Ngina Mweu |
| 4. | Member NGCDFC | Anna Muunde Nthenge |
| 5. | Member NG CDFC | Francis Matuku Mbatha |

(c) Fiduciary Oversight Arrangements

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Kibwezi East 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 KIBWEZI EAST Constituency Headquarters

NG-CDF Building
Kambu Market
Kibwezi, Kenya.

(e) NGCDF KIBWEZI EAST Constituency Contacts

P.O BOX 22-90137
Telephone: (254) 711181096
E-mail: cdfkibwezieast@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NGCDF KIBWEZI EAST Constituency Bankers

1. KCB Bank. A/C Number 1148225552 (Operations Account)
Kibwezi Branch
P.O Box 288-90137
Kibwezi.
2. Equity Bank A/C Number 1730285155999 (Deposit Account)
Kibwezi Branch
P.O BOX 1-90137
Kibwezi
3. Bank C. Various (as per annex 2) (PMC Accounts)
 - i. KCB Bank
Kibwezi Branch
P.O Box 288 -90137
 - ii. Equity Bank
Kibwezi Branch
P.O Box 1 -90137
Kibwezi
 - iii. Sidian bank
Kibwezi branch
P.O Box 22-90137
Kibwezi

(g) Independent Auditor

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084



National Government Constituencies Development Fund (NGCDF)
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GPO 00100
Nairobi, Kenya


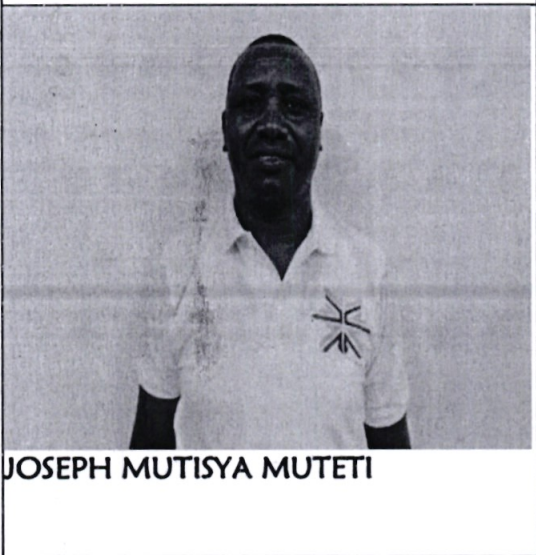

(h) Principal Legal Adviser

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


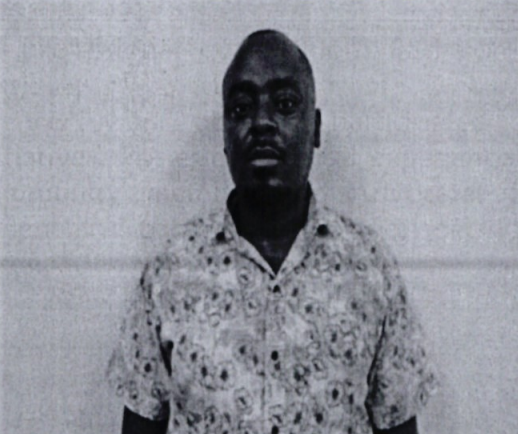
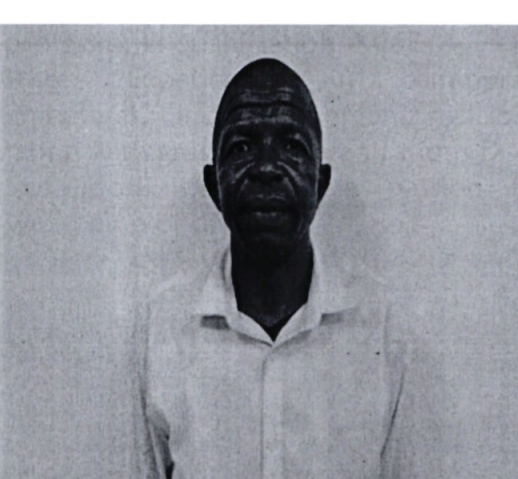
3.NGCDF Committee

| Name | Details |
|---|--|
|  <p data-bbox="161 1003 686 1064">MARTHA NGINA MWEU</p> | <p data-bbox="695 450 1428 483">Date of Birth:1968</p> <p data-bbox="695 488 1428 521">Academic and Professional Qualifications: KCSE</p> <p data-bbox="695 526 1428 701">Work Experience: Martha is a seasoned and dedicated person with a strong background in community development. Demonstrates exemplary leadership, decision-making, and commitment to improving community welfare through strategic initiatives...</p> <p data-bbox="695 705 1428 920">Recognized for perfecting community development initiatives that have significantly improved living standards and fostered collective growth. A natural leader with a proven track record of mobilizing community members and stakeholders toward shared goals.</p> |
|  <p data-bbox="161 1442 686 1547">ANNA MUUNDE NTHENGE</p> | <p data-bbox="695 1077 1428 1111">Date of birth: 1978</p> <p data-bbox="695 1115 1428 1182">Academic and professional qualification: KCSE and Diploma in Medical Laboratory Technology.</p> <p data-bbox="695 1187 1428 1541">Work experience: Has extensive experience in community development initiatives, actively participating in projects aimed at improving local health, education, and social welfare. Demonstrates leadership and initiative in community programs, fostering sustainable development and positive change. Recognized as a good decision-maker, capable of analysing situations critically and making informed choices that benefit the community and the committee's objectives.</p> |


National Government Constituencies Development Fund (NGCDF)
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| | |
|---|---|
|  | <p>Date of birth:1999 Academic and professional qualification: KCSE and Diploma in medical laboratory. Work experience: Demonstrates strong leadership, teamwork, and organizational skills, often collaborating with local organizations, schools, and government agencies to implement sustainable community projects. Passionate about improving living conditions, promoting education, and fostering community participation among youth and residents</p> |
| <p>MIRIAM MINOO NDAMBUKI</p> | <p>Date of birth:1972 Academic and professional qualification: KCSE and Degree in Theology. Work experience: Serves as a Pastor, demonstrating spiritual leadership and community engagement. Exhibits strong leadership skills, guiding community initiatives with integrity and vision Known for transparency in decision-making and resource management Has extensive experience in working with diverse community groups, fostering development and cohesion</p> |
|  | <p>Date of birth: 1959 Academic and professional qualification: Diploma in Early Childhood Development. Work experience: He is a Retired teacher with extensive experience in early childhood education and classroom management. Demonstrates strong leadership skills, capable of guiding community initiatives and fostering teamwork. Respected leader with excellent communication and organizational skills, able to work collaboratively with diverse community members.</p> |
|  | <p>FRANCIS MATUKU MBATHA</p> |

*National Government Constituencies Development Fund (NGCDF)
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| | |
|---|---|
|  | <p>Date of birth:1975 Academic and professional qualification: KCSE Work experience: possesses a comprehensive understanding of community development initiatives. With Over 5 years of active involvement with the NG-CDF committee, contributing to key decision-making processes and project oversight. Proven track record in spearheading community development programs that improve local infrastructure, education, and livelihood opportunities.</p> |
| <p>WINSTON MUTUA MULILI</p> | |
|  | <p>Date of birth: 10/08/1991 Academic and professional qualification: Bachelor of Arts (Economics). Work experience: Has actively participated in community initiatives, Possesses practical experience in mobilizing community member and Advocates for youth engagement and participation in local decision-making processes.</p> |
| <p>CHRISTOPHER MUTUNGA KIOKO</p> | |
|  | <p>Date of birth: 1977 Academic and professional qualification: KCSE Work experience: Experienced in community development initiatives, including organizing local events, coordinating with grassroots organizations Deep understanding of local issues and a passion for improving the well-being of residents.</p> |
| <p>GEDION KATUMO LEVU</p> | |

National Government Constituencies Development Fund (NGCDF)
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| | |
|---|--|
| | |
|  | <p>Date of Birth: 1983,</p> <p>Academic and professional qualification: Bachelor of Commerce from Strathmore University.</p> <p>Work experience: With eighteen years of proven leadership and management experience, Alex has demonstrated exceptional skills in managing and overseeing financial operations, optimizing financial performance and ensuring compliance with regulatory standards contributing to the growth and stability of various organizations.</p> |
| <p>ALEX MUINDE CHARLES</p> | <p>His extensive work history reflects a proven track record of strategic decision-making, team leadership, and delivering exceptional results in the financial sector.</p> |

List of NG CDFC members who exited during the financial year and the period they served.

| s/no | NAME | POSITION | PERIOD |
|-------------|-----------------------|-----------------|---------------|
| 1 | Esther Munyao | Chairperson | Two years |
| 2 | Francis Matuku Mbatha | Secretary | Two years |
| 3 | Winston Mulili | Member | Two years |
| 4 | Anna Wasya | Member | Two years |
| 5 | Anna Muunde | Member | Two years |
| 6 | Paul Mwaniki Katunge | Member | Two years |
| 7 | Joseph Mutisya | Member | Two years |
| 8 | Winston Mulili | Member | Two years |

4.NG-CDFC Chairman’s Report

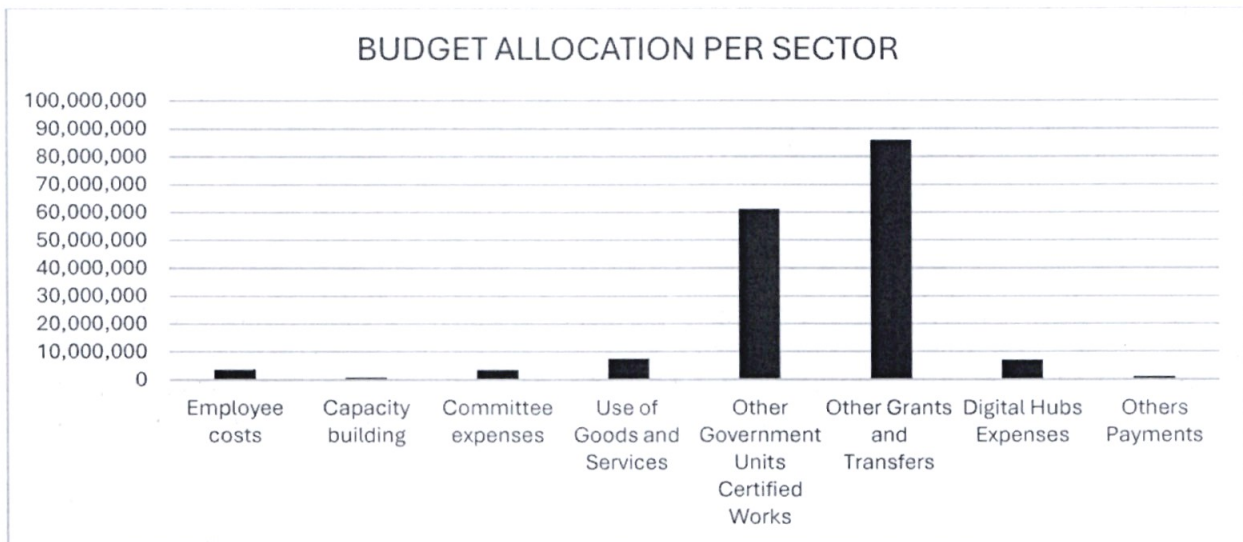


MARTHA MWEU, CHAIRPERSON NGCDF KIBWEZI EAST.

It is my Honor to present the comprehensive financial performance report of the NG-CDF Kibwezi east for the fiscal year 2024/2025. The Total Budget Allocated for the Year is Ksh 170,469,857.

TABLE SHOWING ORIGINAL BUDGET AMOUNT FOR FISCAL YEAR 2024/2025

| Activity Budgeted | Amount in Kshs |
|--|-----------------------|
| Employee costs | 3,615,267 |
| Capacity building | 770,000 |
| Committee expenses | 3,439,360 |
| Use of Goods and Services | 7,517,659 |
| Other Government Units Certified Works | 61,166,999 |
| Other Grants and Transfers | 72,437,080 |
| Digital Hubs Expenses | 7,000,000 |
| Others Payments | 1,000,000 |
| Funds pending approval | 13,523,492 |
| Total | 170,469,857 |

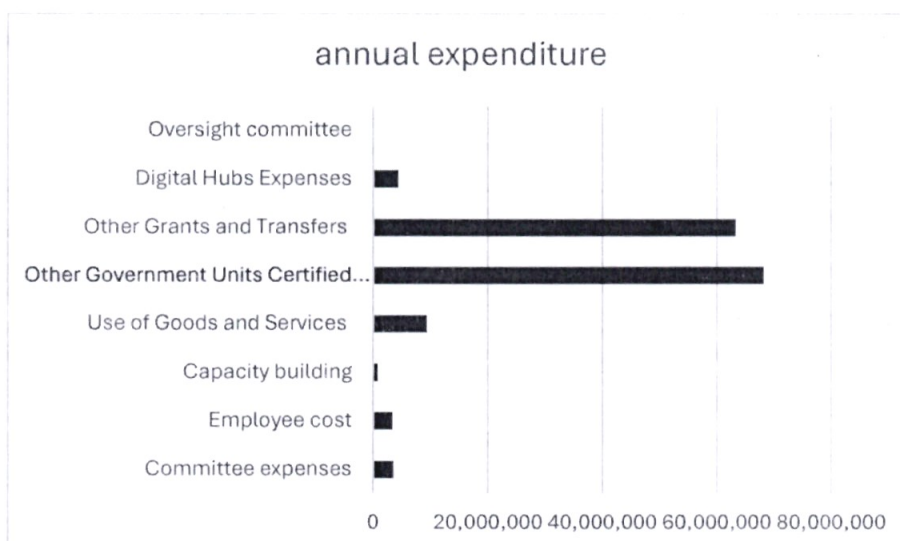


- National Government Constituencies Development Fund (NGCDF)
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The total funds received during the year amounted to Kshs 182,812,756 which, included Ksh 25,866,391 prior year outstanding disbursement balance. Our total expenditure was Kshs 152,861,073, representing a 45% utilization of the available funds.

Below is the summary of expenditure

| Activity | Amount |
|--|--------------------|
| Committee expenses | 3,489,001 |
| Employee cost | 3,337,640 |
| Capacity building | 770,000 |
| Use of Goods and Services | 9,325,376 |
| Other Government Units Certified Works | 68,206,288 |
| Other Grants and Transfers | 63,275,599 |
| Digital Hubs Expenses | 4,306,171 |
| Oversight committee | 151,000 |
| Total | 152,861,074 |

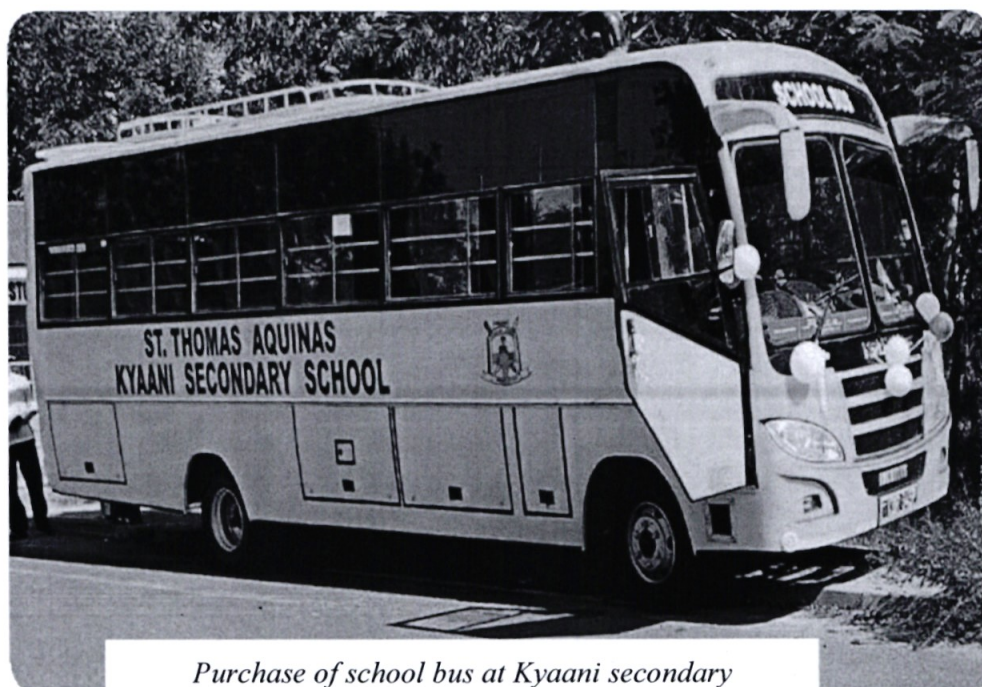


Transfers to other government entities amounted to Ksh 68,206,288 which was basically utilised in education sector in construction of classrooms, dining halls, renovations of classrooms and field leveling of school playground. Other grants and transfers funds amounted to Ksh 63,275,599 which was utilised for activities such as award of bursary to bright and needy students, ensuring access to quality education for vulnerable children.

I am pleased to report on the successful equipping and operationalization of the newly established ICT hubs. This initiative, a key component of our strategic plan, has reached a

significant milestone. The ICT hubs are now fully operational and available to the community. Kibwezi East Constituency is also dedicated to the development and empowerment of its youth and society at large. In line with this commitment, we are constructing a technical training College within the constituency. This initiative aims to provide practical skills and vocational training opportunities, equipping our youths with the necessary expertise to excel in various technical and industrial fields. We believe that investing in technical education will have a lasting positive impact in our society, leading to improved livelihoods and sustainable development.

Below are some of the projects which were implemented in the fiscal 2024/2025

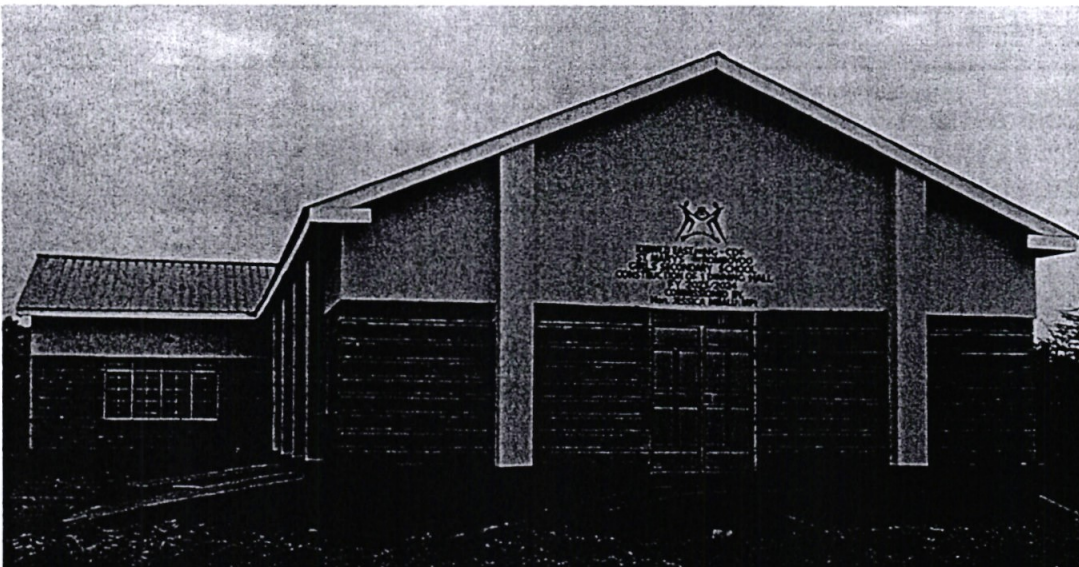


Purchase of school bus at Kyaani secondary

Construction to completion of administration block at Masongaleni primary school.



Construction to completion of dining hall at St. Mary's Komboyoo Girls



Construction to completion of boys' dormitory at Komboyoo mixed sec. school



Challenges faced during the year

- **Inadequate Funding and Budget Constraints:** Limited financial resources often hinder the full realization of project objectives and timely completion of programs.
- **Delays in Fund Disbursement:** delays in funds disbursement affect project implementation timelines.

We do propose that the allocation to NG CDF to be increased marginally to address many challenges in the constituencies.

Mthu

Martha Mweu
Chairman NGCDF Committee

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

Introduction

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

The key development objectives of the NGCDF Kibwezi East Constituency 2021-2025 plan are to:

1. To improve access to quality education.
2. To harness youth talent and empower them.
3. To cater for any unforeseen occurrences in the constituency.
4. To promote environmental sustainability in the constituency.
5. To enhance security in the constituency.
6. To improve tracking of implementation CDF programs.
7. To promote performance management and smooth running of the CDF office

Progress on the attainment of Strategic development objectives

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

| Sector | Objective | Outcome | Indicator | Performance |
|-----------|---|---|--|---|
| Education | To have all children of school going age attending school | Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions | number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels | In FY 2024/2025 -we increased number of renovated classrooms in primary schools from 583 to 614 -increased number of admin blocks in primary schools from 23 to 24 -Increased number of dining halls constructed at secondary schools from 13 to 14 - Bursary beneficiaries at all levels were as |

National Government Constituencies Development Fund (NGCDF)
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| | | | | |
|--------------------------------------|--|--|--|---|
| | | | | per the attached schedules |
| Security | Equip and improve the working environment of security organs | Improved infrastructures of Chiefs offices and Police stations and officers' residential lines | number of usable physical infrastructure build in chiefs offices and police stations | In the Financial year 2024/2025, administrative offices were established increasing from 30 to 32 |
| Climate change mitigation activities | To promote environmental sustainability in the constituency. | To combat the effects of climate change | number of purchased water tanks | Purchase tanks for schools as well roof catchment increasing the number of schools from 87 to 95 |
| ICT HUBS | Enhance access to ICT infrastructure | Have a fully equipped operational ICT hub in every Ward | Number of usable physical furniture's, printers and computer accessories equipped in the 4 existing ICT hubs | Equipped the existing 4 ICT Hubs in the constituency |

6. Governance Statement

Introduction

The NGCDF Act 2016 on appointment of NGCDFC members states; The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951

(2) A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

(3) Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

(4) The selection panel referred to in paragraph (1) shall consist of—

- one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;
- the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- Two persons, one of either gender, nominated by the Constituency office.

(5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a

Constituency Committee in accordance with guidelines issued by the Board.

(6) The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section the Act

(7) The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

(8) The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.

(9) The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

(10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with the Act to the National Assembly for Approval.

(11) The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

1952 Kenya Subsidiary Legislation, 2016

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee.

The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed Under the Act may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43 shall be a mandatory signatory to the Constituency account

Kibwezi East NGCDF is managed by a team of ten (10) NGCDFC members appointed in accordance with the NGCDF act 2015 as amended in 2022. The ten members comprise of seven gazetted members, a member co-opted by the NGCDF Board, the deputy County commissioner and an officer of the board at the constituency level who is an ex-officio member. The gazetted members are appointed in accordance with the NGCDF Act 2015. They comprise of two female members one of whom must be a youth at the time of appointment and two male members one of whom must be a youth at the time of appointment and one member who is a person living with disabilities and two nominees of the Constituency office. Five members are selected by a selection panel chaired by the Deputy County Commissioner or his nominee and the Officer of the board is the secretary. The Officer of the board invites applications from persons who qualify for appointment within fourteen of the first meeting of the selection panel. The panel considers all applications and selects five applicants considering age, gender social interest and regional balance, the officer of the board submits the five

qualified applicants to the board for appointment. The board coopts one person to ensure equity in representation in the committee. Through the national assembly the constituency office nominates two persons of either gender to and forward he names to the officer of the board at the constituency. All the names of the seven appointees are presented to parliament for approval and subsequent gazettelement.

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43 and its regulations provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

Further the NG CDF regulations requires that one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

In Kibwezi East constituency, the selection panel invited interested and qualified members of the public for appointment to the NGCDF committee.

Appointment of NGCDFC Members

The selection Panel

The selection panel was appointed in the month of December 2024. This constituted four members as follows;

| SNO | NAME | DESIGNATION |
|------------|---------------------|--------------------|
| 1 | Emily Pere | Chair |
| 2 | Alex Muinde Charles | Secretary |
| 3 | Esther Munyao | Member |
| 4 | Dominic Matheka | Member |

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The panel invited through advertisement publicized in churches, public offices notice boards and other public areas in the constituency in the month of December 2024

The selection panel developed a shortlisting criterion which enabled picking of the nominees:

Two additional nominees were proposed by Kibwezi East constituency Office as per section 43 of the

NG-CDF Act, 2015.

A. Members nominated through the selection panel

| No | Name | Category | WARD |
|----|--------------------------|--------------|-------------|
| 1 | Francis Mutuku Mbatha | Man | Mtito Andei |
| 2 | Christoper Mutunga Kioko | Man- Youth | Thange |
| 3 | Martha Ngina Mweu | Woman | Thange |
| 4 | Miriam Ndambuki | Woman- Youth | Thange |

Nominee of the body representing persons with disability

| S/N | Name | Nature of physical Impairment | Ward |
|-----|----------------|-------------------------------|------------------|
| 1 | Winston Mulili | Physical | Mtito- Andei DPO |

Nominee of the constituency Office

| No | Name | ID Number | Sex |
|----|---------------------|-----------|--------|
| 1 | Gedion Katumo Levu | 20837844 | female |
| 2 | Anna Muunde Nthenge | 21010495 | female |

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-optation by the NG-CDF Board as per section 43 subsection 2(g) as

| No | Name | ID Number | Ward |
|----|-----------------------|-----------|-------------|
| 1 | Joseph Mutisya Muteti | 11255654 | Mtito andei |

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The members went through the process of electing the chairperson and the secretary of the committee. The following members were elected.

1. Chairperson Position – Martha Ngina Mweu
2. Secretary Position – Francis Matuku Mbatha

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

The appointed committee members were gazetted through Gazetted volume 6462 on 21st May 2025

| S/No | Name | Position |
|------|--------------------------|-----------------------------------|
| 1 | Martha Ngina Mweu | Chairperson |
| 2 | Francis Matuku Mbatha | Secretary |
| 3 | Winston Mulili | Member |
| 4 | Mirriam Ndambuki | Member |
| 5 | Anna Muunde Nthenge | Member |
| 6 | Christoper Mutunga Kioko | Member |
| 7 | Gedion Katumo | Member |
| 8 | Winston Mulili | Member |
| 9 | Alex Muinde | Fund Manager/Ex Official member |
| 10 | Joseph Mutisya | Member |
| 11 | Teresia Mburu | Member/Deputy County Commissioner |

Removal of NGCDFC Members

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (a) Lack of integrity;

- (b) Gross misconduct;
- (c) Embezzlement of public funds;
- (d) Bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practices;
- (f) Causing disharmony within the committee;
- (g) Physical or mental infirmity.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. In Kibwezi East the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

Roles and functions of NG-CDFC

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are;

- i. Convene public meetings in every ward in the constituency to deliberate on development matters.
- ii. Deliberate on project proposals and any other projects considered beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.

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viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.

ix. Enter into performance contracting with the Board on an annual basis.

Training of NG-CDFC Members

In the financial year 2024/2025 the NGCDF Board organized training of NGCDFC members. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Kibwezi East

Number of meetings held

NGCDF ACT SEC43(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than 24 meetings in the same financial year, including sub-committee meetings. During the financial year 2024/2025 the NGCDFC Kibwezi East held ten meetings through the year by the current committee as illustrated as follows:

Schedule of meetings held during FY 2024/2025

| S. No | NG-CDFC COMMITTEE MEMBERS | 30/6/2025 | 26/5/2025 | 6/5/2025 | 3/4/2025 | 26/3/2025 | 29/1/2025 | 24/1/2025 | 30/12/2024 | 30/9/2024 | 17/9/2024 |
|-------|---------------------------|-----------|-----------|----------|----------|-----------|-----------|-----------|------------|-----------|-----------|
| 1 | Martha Mweu | √ | √ | | | | | | | | |
| 2 | Esther Mutindi | | | √ | √ | √ | √ | √ | √ | √ | √ |
| 3 | Francis Matuku | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| 4 | Joseph Mutisya | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| 5 | Anna Wasya | | | | √ | √ | √ | √ | √ | √ | √ |

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| | | | | | | | | | | | |
|----|------------------|---|---|---|---|---|---|---|---|---|---|
| 6 | Anna Muunde | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| 7 | Christoper kioko | √ | √ | | | | | | | | |
| 8 | Miriam minoo | √ | √ | | | | | | | | |
| 9 | Paul Katunge | | | √ | √ | √ | √ | √ | √ | √ | √ |
| 10 | Winston Mulili | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| 11 | Alex Muinde | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| 10 | Paul Khoya | | | | | | | | | | √ |
| 12 | Teresia mburu | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |

Ethics & conduct

Members of NGCDFC are required to observe the following ethical issues;

- i. Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

During the financial year 2024/2025 members of NGCDFC Kibwezi East adhered to the above ethical issues.

Member's remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance of ksh.7000 per meeting and all other members an

allowance of ksh.5000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

In this financial year the NGCDFC members adhered to the cabinet secretary's circular on members sitting and field allowances.

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2023/2024 no member of NGCDFC Kibwezi East contravened conflict of interest policy.

Risk management

Risk management has been integrated in the constituency operations through the following: training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service.

Some of the risk mitigation strategies that NGCDFC Kibwezi East has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF Act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

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7. Management Discussion and Analysis

Over the past five years, NGCDF Kibwezi East was allocated a cumulative sum of Kes.764,641,951.00 whose allocation is summarised below.

| FINANCIAL YEAR | BUDGET ALLOCATION | AMOUNT RECEIVED FROM THE BOARD | ANNUAL EXPENDITURE |
|----------------|-------------------|--------------------------------|--------------------|
| 2024/2025 | 170,469,857 | 182,812,756 | 152,861,074 |
| 2023/2024 | 180,779,303 | 202,127,945 | 203,117,362 |
| 2022/2023 | 138,215,033 | 91,000,000 | 105,907,867 |
| 2021/2022 | 137,088,879 | 182,277,758 | 50,841,908 |
| 2020/2021 | 137,088,879 | 175,923,931 | 98,416,239 |

LIST OF SOME KEY PROJECTS IMPLEMENTED (Past five years)

| FINANCIAL YEAR | PROJECT NAME | ACTIVITY | AMOUNT | STATUS |
|----------------|---|---|--------------|--------|
| 2024/2025 | Kambu Deputy County Commissioner's Office | Renovation to completion of an administration block. | 3,000,000.00 | IN USE |
| 2023/24 | Masongaleni Primary School | Construction to completion of a 5 roomed administration office | 3,300,000.00 | IN USE |
| 2023/24 | Masaku Ndogo Secondary School | Purchase of 46-seater Isuzu school bus | 8,900,000.00 | IN USE |
| 2023/24 | Muthungue Secondary School | Construction of a girl's dormitory with a capacity of 400 students' | 4,100,000.00 | IN USE |
| 2023/24 | Ngwata Police Post | Construction to completion of a 7 roomed administration office | 3,500,000.00 | IN USE |
| 2022/23 | Nzwii primary school | Construction to completion of 5 roomed administration block. | 2,500,000.00 | IN USE |
| 2022/23 | Misuuni secondary school | purchase of a 46-seater school bus. | 8,738,000 | IN USE |
| 2021/22 | Kalulu Secondary School | Construction of 7 roomed administration Block (Phase 1) foundation, walling and roofing | 3,300,000.00 | IN USE |

National Government Constituencies Development Fund (NGCDF)

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Compliance with Statutory Requirements

The Fund has maintained compliance with statutory obligations, including timely submission of annual financial statements, tax filings, statutory reports filed on time, implementation of audit recommendations and no material breaches reported.

Major risks facing the fund.

| | | |
|---|----------------------|--------------------------------------|
| 1 | Funding shortfalls | Delays in disbursements of the funds |
| 2 | Project delays | Due to procurement issues |
| 3 | Economic instability | Affecting projects costs |

Review of the economy and sectors

Over the past five years, Kenya's economy has demonstrated steady growth, averaging around Average project completion rate over five year is 100%.

5-6% annually, supported by sectors such as Education, services, and infrastructure. Inflation has remained within targeted ranges (~5%), maintaining economic stability, while the Kenyan Shilling has shown relative stability against major currencies. Government policies aligned with Kenya's Vision 2030 have prioritized rural development, infrastructure expansion, and poverty alleviation, positively impacting Kibwezi East constituency

Education sector

The fund has prioritized education through funding school infrastructure (construction and renovations of classrooms, dormitories, administrative offices, dining halls and laboratories), procurement of learning materials (revision textbooks) and supporting the students through bursaries. Over the past five years, notable achievements have been realized in expanding access and improving quality of education

Climate sector

Recognizing the importance of environment sustainability, the fund has allocated fund towards climate and environment projects through tree planting and water harvesting projects

Security sector

The fund has contributed to enhancing local security through construction of police post and chief's offices.

Future developments

- construction of technical training college this initiative aims to provide practical skills and vocational training opportunities.
- expansion of digital learning projects
- continued investment in climate change activities



Alex Muinde Charles
Fund Account Manager

8.Environmental and Sustainability Reporting

Kibwezi-East NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities

1. Sustainability strategy and profile -

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

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

2. Environmental performance

Protection and maintenance of environment is among the top priorities given due attention by Kibwezi east NG-CDF. The entity has been setting aside a sizeable share every financial year that goes a long way towards the conservation of the environment both within institutions and the general public.

Kibwezi East NG CDF undertook environment projects which included roof water harvesting and purchase of water tanks of 10,000 litres capacity. The aforementioned activity was carried out in several institutions with the ultimate goal of conservation of water. Additionally, each school which was funded with the above-mentioned activity, there was also an additional activity of purchase of tree seedlings so as to combat the adverse effects of climate change within the constituency.

3. Employee welfare

We invest in providing the best working environment for our employees. Kibwezi EAST 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 are 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. NGCDF Kibwezi East 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-

Kibwezi East 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-

Kibwezi east 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

Kibwezi East 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

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

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

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

Public Awareness

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

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

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Alex Muinde Charles
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-Kibwezi east 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-Kibwezi east 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- Kibwezi east 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.

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

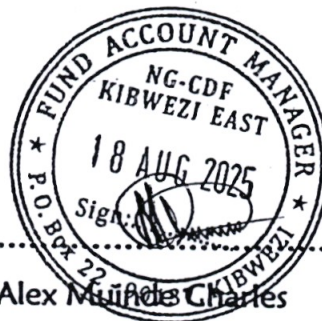
In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The NGCDF- Kibwezi East Constituency financial statements were approved and signed by the Accounting Officer on 18th August 2025.

Mweu

.....
Martha Mweu
Chairman – NGCDF Committee



.....
Alex Muinde Charles
Fund Account Manager

REPUBLIC OF KENYA



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

PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kibwezi East Constituency set out on pages 1 to 82,

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

which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Opinion

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects total expenditure of Kshs.152,861,074 against actual receipts of Kshs.329,013,029 resulting to under absorption of Kshs.176,151,955 or approximately 54% of the receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

The Management is responsible for the Other Information set out on pages iii to xxxv which comprise of Key Constituency Information and Management, Kibwezi East National Government Constituencies Development Fund (NGCDF) Committee, NGCDF

Chairman's Report, Statement of Performance Against Pre-Determined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Delay in Project Implementation

Review of the Project Implementation Status report as at 30 June, 2025 revealed that the Fund allocated Kshs.87,223,492 for implementation of thirty-one (31) projects. However, only four (4) projects worth Kshs.7,200,000 were completed and in use, twenty-seven (27) projects worth Kshs.80,023,492 had not started. Management attributed the delay to delayed disbursement of funds by the Board. **Appendix 1**

In the circumstances, the constituents of Kibwezi East Constituency did not obtain value for money from the twenty-seven (27) incomplete projects with a budget allocation of Kshs.80,023,492.

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 November, 2025

Appendix 1 : Delay in Project Implementation

| No. | Name of Project | Approved Activity | Amount Allocated (Kshs.) | Implementatio Status |
|----------|-----------------------------|---|--------------------------|----------------------|
| A | Projects not Started | | | |
| 1 | Uutini Primary School | Renovation to completion of 4 classrooms: Reroofing, plastering, fixing of doors and windows and painting. | 3,000,000 | Not started |
| 2 | Ituumo Primary School | Renovation to completion of 4no. classrooms: Re-roofing, flooring, extension of verandah, fixing of doors and windows and painting. | 3,000,000 | Not started |
| 3 | Ituumo Primary School | Landscaping of school compound measuring 100m by 150m: Levelling and fixing of goal posts for volleyball and basketball courts. | 4,800,000 | Not started |
| 4 | Muusini Primary School | Renovation to completion of 2 classrooms: Reroofing, plastering, fixing of doors and windows and painting. | 1,500,000 | Not started |
| 5 | Metava Primary School | Renovation to completion of 2 classrooms: Reroofing, plastering, fixing of doors and windows and painting. | 1,500,000 | Not started |
| 6 | Ithaayoni Primary School | Renovation to completion of 2 classrooms: Reroofing, plastering, fixing of doors and windows and painting. | 1,500,000 | Not started |
| 7 | Yindundu Primary School | Renovation to completion of 2 classrooms: Reroofing, plastering, fixing of doors and windows and painting. | 1,500,000 | Not started |
| 8 | Silanga Primary School | Renovation to completion of 2 classrooms: Reroofing, plastering, fixing of doors and windows and painting. | 1,500,000 | Not started |
| 9 | Mavindini Primary School | Renovation to completion of 2 classrooms: Reroofing, plastering, fixing of doors and windows and painting. | 1,500,000 | Not started |

| No. | Name of Project | Approved Activity | Amount Allocated (Kshs.) | Implementatio Status |
|-----|----------------------------|---|--------------------------|----------------------|
| 10 | Tsavo West Primary School | Construction to completion of a block of 6 door pit latrine toilets with a urinal for boys with one chamber catering for Persons with Disability. | 700,000 | Not started |
| 11 | Mwanyani Primary School | Renovation to completion of 2 classrooms: Reroofing, plastering, fixing of doors and windows and painting. | 1,500,000 | Not started |
| 12 | Metava Primary School | Landscaping of school compound measuring 100m by 150m: Gravelling, grading and levelling. | 1,500,000 | Not started |
| 13 | Kalulu Primary School | Landscaping of school compound measuring 100m by 150m: Levelling and fixing of goal posts for volleyball and basketball courts. | 4,800,000 | Not started |
| 14 | Maikuu Primary | Landscaping of school compound measuring 100m by 150m: Levelling and fixing of goal posts for volleyball and basketball courts. | 4,800,000 | Not started |
| 15 | Mitasyano Primary School | Landscaping of school compound measuring 100m by 150m: Levelling and fixing of goal posts for volleyball and basketball courts. | 4,800,000 | Not started |
| 16 | Kithaasyu Secondary School | Purchase of 46-seater Isuzu School Bus. NG-CDFC submitted a proforma invoice dated 2 nd December, 2024 for purchase of a 46-Seater Isuzu Bus for Kithaasyu Secondary School amounting to Kshs.8,900,000. | 8,900,000 | Not started |
| 17 | Mitasyano Secondary School | Purchase of 46-seater Isuzu School Bus. NG-CDFC submitted a proforma invoice dated 2 nd December, 2024 for purchase of a 46-Seater Isuzu Bus for Mitasyano Secondary School amounting to Kshs.8,900,000. | 8,900,000 | Not started |

| No. | Name of Project | Approved Activity | Amount Allocated (Kshs.) | Implementatic Status |
|-----|---|---|--------------------------|----------------------|
| 18 | Yikitaa Secondary School | Construction to completion of a block of 6 door pit latrine toilets for girls with one door catering for Persons with Disability. | 700,000 | Not started |
| 19 | Utithi Secondary School | Construction to completion of a block of 6 door pit latrine toilets with a urinal for boys with one chamber catering for Persons with Disability. | 700,000 | Not started |
| 20 | Kiuani Secondary School | Construction to completion of a block of 6 door pit latrine toilets with a urinal for boys with one chamber catering for Persons with Disability. | 700,000 | Not started |
| 21 | Darajani Secondary School | Construction to completion of a block of 6 door pit latrine toilets with a urinal for boys with one chamber catering for Persons with Disability. | 700,000 | Not started |
| 22 | Kambu Deputy County Commissioner's Office | Fencing of 1 acre of compound with chain-link and concrete poles. | 2,000,000 | Not started |
| 23 | Kambu Deputy County Commissioner's Office | Renovation to completion of an administration block of comprising f 7 rooms: Re-roofing, plastering fixing doors and windows and painting works | 3,000,000 | Not started |
| 24 | Grassroots Sensitization and Seedlings Production | Carry out grassroots sensitization on climatic change (advertisements, publicity, training of youths developing tree seedlings in each ward). | 8,523,492 | Not started |
| 25 | Kambu Digital Hub | Extension to completion of an existing digital hub to accommodate four additional rooms. | 3,500,000 | Not started |
| 26 | Machinery Digital Hub | Extension to completion of an existing digital hub to accommodate four (4) additional rooms. | 3,500,000 | Not started |

| No. | Name of Project | Approved Activity | Amount Allocated (Kshs.) | Implementation Status |
|-----------------------------------|---------------------|--|--------------------------|-----------------------|
| 27 | Kibwezi East NG CDF | Construction of 5 car capacity car park shed and cabros. | 1,000,000 | Not started |
| Total Projects not Started | | | 80,023,492 | |

National Government Constituencies Development Fund (NGCDF)

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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 2025 |
|---|------|------------------------|
| | | Kshs |
| Revenue from non-exchange transactions | | |
| Transfers from the NGCDF Board | 6 | 170,469,857 |
| Transfers from domestic and foreign partners | 7 | - |
| Revenue from exchange transactions | | |
| Finance income | 8 | - |
| Miscellaneous income | 9 | - |
| Total revenue | | 170,469,857 |
| Expenses | | |
| Employee costs | 10 | 3,481,600 |
| Committee expenses | 11 | 3,640,001 |
| Use of Goods and Services | 12 | 9,951,026 |
| Other Government Units Actual expenditure | 13 | 67,049,613 |
| Other Grants and Transfers Actual expenditure | 14 | 63,742,748 |
| Depreciation and amortization expense | 15 | 109,511 |
| Digital Hubs Expenses Actual expenditure | 16 | 4,306,171 |
| Total expenses | | 152,280,670 |
| Other gains/losses) | | |
| Gain/Loss on Sale of Assets | 17 | - |
| Impairment loss | 18 | |
| Surplus/Deficit) for the year | | 18,189,187 |

The Constituency financial statements were approved by the NGCDFC on 18th August 2025 and signed by:

Martha Mweu

Amos Kasyoka

FUND ACCOUNT MANAGER
IBWEZI EAST
18 AUG 2025
Sign: *Alex Muinde Charles*
P.O. Box 22 - 90137, KIBWEZI

Chairman NGCDF Committee

National Sub- County Accountant

Fund Account Manager

Martha Mweu

Amos Kasyoka
ICPAK M/No. 19606

Alex Muinde Charles

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

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

| | Note | 2024/2025 | Opening Statement 1st July 2024 |
|--|------|--------------------|---------------------------------|
| | | Kshs | Kshs |
| Assets | | | |
| Current Assets | | | |
| Cash And Cash Equivalents | 19 | 176,151,955 | 146,200,273 |
| Receivables from Exchange Transactions | 20 | - | - |
| Receivables from Non-Exchange Transactions | 21 | 13,523,492 | 25,866,391 |
| Prepayments | 22 | 144,349 | - |
| Total Current Assets | | 189,819,796 | 172,066,664 |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 23 | 328,534 | 438,045 |
| Intangible Assets | 24 | - | - |
| Right-of-use assets | 25 | - | - |
| Total Non- Current Assets | | 328,534 | 438,045 |
| Total Assets (A) | | 190,148,330 | 172,504,709 |
| Liabilities | | | |
| Current Liabilities | | | |
| Trade and Other Payables | 26 | - | - |
| Third Party Deposits | 27 | 1,042,738 | 1,732,264 |
| Lease Liabilities | 28 | - | - |
| Gratuity Provision | 29 | 1,234,271 | 1,090,311 |
| Total Current Liabilities | | 2,277,009 | 2,822,575 |
| Non-Current Liabilities | | | |
| Lease Liabilities | 28 | - | - |
| Total Liabilities (B) | | 2,277,009 | 2,822,575 |
| Net Assets (A-B) | | 187,871,321 | 169,682,134 |

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IBWEZI EAST Constituency

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| | | | |
|----------------------|--|-------------|-------------|
| Represented by: | | | |
| Revaluation Reserves | | | |
| Accumulated Surplus | | 187,871,321 | 169,682,134 |
| Total Net Assets | | 187,871,321 | 169,682,134 |

The Constituency financial statements set out on pages one 1 to 26 approved by NGCDFC on 18th August 2025 and signed by:

Mwu

Chairman NG-CDF
Committee
Martha Ngina Mweu

Amos Kasyoka
18 AUG 2025

National Sub-County
Accountant
Amos Kasyoka
ICPAK M/No:19606



Fund Account Manager
Alex Muinde Charles

National Government Constituencies Development Fund (NGCDF)
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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 | Revaluation Reserves | Accumulated surplus/Deficit | Total |
|---|----------------------|-----------------------------|-------------|
| | | Kshs | Kshs |
| Fund Balance as at 30 th June 2024 | | 57,703,416 | 57,703,416 |
| Adjustments | | | |
| Recognition of Assets | | 113,710,982 | 113,710,982 |
| Recognition of Liabilities | | (1,732,264) | (1,732,264) |
| As at July 1, 2024 | | 169,682,134 | 169,682,134 |
| | | | |
| Surplus/(Deficit) For the Period | | 18,189,187 | 18,189,187 |
| Revaluation Gain/Loss | | - | - |
| As at June 30, 2025 (current year) | | 187,871,321 | 187,871,321 |

National Government Constituencies Development Fund (NGCDF)

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

| | Notes | 2024/2025 |
|---|-------|--------------------|
| | | Kshs |
| Cash flows from operating activities | | |
| Receipts | | |
| Transfers from the NGCDF Board | | 182,812,756 |
| Transfers from domestic and foreign partners | | - |
| Finance income | | - |
| Miscellaneous income | | - |
| Total Receipts | | 182,812,756 |
| | | |
| Payments | | |
| Employee costs | | 3,337,640 |
| Committee expenses | | 3,640,001 |
| Use of Goods and Services | | 10,095,375 |
| Other Government Units Certified Works | | 67,618,529 |
| Other Grants and Transfers | | 63,863,358 |
| Digital Hubs Expenses | | 4,306,171 |
| Total Payments | | 152,861,074 |
| Net Cash Flows from/ (used in) Operating Activities | 30 | 29,951,682 |
| | | |
| Cash flows From Investing Activities | | |
| Purchase of PPE | | |
| Purchase of Intangible assets | | |
| Proceeds From Sale of PPE | | |
| Net Cash Flows from Investing Activities | | |
| Net increase/(decrease) in cash & Cash equivalents | | 29,951,682 |
| | | |
| Cash Flows from Financing Activities | | |
| Lease Payment | | |

National Government Constituencies Development Fund (NGCDF)

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| | | |
|--|----|-------------|
| Net Cash Flows from Financing Activities | | 29,951,682 |
| Cash and cash equivalents at 1 July | 19 | 146,200,273 |
| Cash and cash equivalents at 30 June | 19 | 176,151,955 |

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

| | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference | % of Utilization |
|--|--------------------|--------------------------------|---|--------------------|----------------------------|-------------------------------|------------------|
| | Kshs | Kshs | | Kshs | Kshs | Kshs | |
| | a | b | | C=(a+b) | d | e=(c-d) | f=d/c *100 |
| | 2024/2025 | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding disbursements | 2024/2025 | 2024/2025 | | |
| Revenue | | | | | | | |
| Transfers From the NGCDF Board | 170,469,857 | 146,200,273 | 25,866,391 | 342,537,886 | 329,013,029 | 13,523,492 | 96% |
| Transfers from domestic and foreign partners | | | | | | | |
| Finance income | | | | | | | |
| Miscellaneous income | | | | | | | |
| Totals | 170,469,857 | 146,200,273 | 25,866,391 | 342,536,521 | 329,013,029 | 13,523,492 | 96% |
| Expenses | | | | | | | |
| Employee costs | 3,615,267 | 2,818,704 | | 6,433,971 | 3,337,640 | 3,096,331 | 52% |
| Capacity building | 770,000 | - | | 770,000 | 770,000 | - | 100% |
| Committee expenses | 3,439,360 | 49,641 | | 3,489,001 | 3,489,001 | - | 100% |

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

| | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference | % of Utilization |
|--|--------------------|--------------------------------|---|--------------------|----------------------------|-------------------------------|------------------|
| | Kshs | Kshs | | Kshs | Kshs | Kshs | |
| | a | b | | C=(a+b) | d | e=(c-d) | f=d/c *100 |
| | 2024/2025 | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding disbursements | 2024/2025 | 2024/2025 | | |
| Use of Goods and Services | 7,517,659 | 2,929,987 | | 10,447,646 | 9,325,376 | 1,122,270 | 89% |
| Other Government Units Certified Works | 61,166,999 | 71,345,795 | 20,868,580 | 153,381,374 | 68,206,288 | 85,175,086 | 44% |
| Other Grants and Transfers | 72,437,080 | 67,829,434 | | 140,266,514 | 63,275,599 | 76,990,916 | 45% |
| Acquisitions for assets | - | 189,940 | | 189,940 | - | 189,940 | 0% |
| Digital Hubs Expenses | 7,000,000 | - | 4,997,811 | 11,997,811 | 4,306,171 | 7,691,640 | 36% |
| Oversight committee | - | 151,000 | | 151,000 | 151,000 | - | 100% |
| Others | 1,000,000 | 1024 | | 1,001,024 | - | 1,001,024 | 0% |
| Funds Pending Approval** | 13,523,492 | 884,748 | | 14,408,240 | - | 14,408,240 | 0% |
| Total Expenditure | 170,469,857 | 146,200,273 | 25,866,391 | 342,536,521 | 152,861,074 | 189,675,447 | 45% |
| Surplus for the period | | | | | 176,151,955 | | |

Explanatory Notes.

Transfer to other government entities had a utilisation difference of 44% in addition to utilisation difference of 45% transfers to other grants. This was attributable to late disbursements from NG CDF board. Same case led to under absorption in digital hubs expenses with a utilisation difference of 36% as well as utilisation difference of 89% for use of goods and services.

Compensation of employees had a budget utilization difference of 52% as indicated in the above table. This was attributable due to late opening of deposit account hence the funds remained in the operational account.

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|---|--------------|
| Description | Amount |
| Budget utilisation difference totals | 189,675,447 |
| Less undisbursed funds receivable from the Board as at 30 th June 2025 | (13,523,492) |
| Cash and Cash Equivalents at the end of the 30 th June 2025 | 176,151,955 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.
 The Constituency financial statements were approved by NG CDFC on 18th August 2025 and signed by:



Fund Account Manager

Alex Muinde Charles

[Signature]
18 AUG 2025

National Sub-County Accountant

Amos Kasyoka
 ICPAK M/No:19606

[Signature]

Chairman NG-CDF Committee

Martha Mweu

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

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|----------------------------------|-----------------|----------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) AIA | and Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| 1.0 Administration and Recurrent | | | | | | |
| 1.1 Compensation of employees | 3,615,267 | 2818704 | | 6,433,971 | 3,337,640 | 3,096,331 |
| 1.2 Committee allowances | 1,128,000 | | | 1,128,000 | 1,128,000 | - |
| 1.3 Use of goods and services | 5,184,924 | 1,888,564 | | 7,073,488 | 6,333,281 | 740,207 |
| Sub-total | 9,928,191 | 4,707,268 | - | 14,635,459 | 10,798,921 | 3,836,538 |
| 2.0 Monitoring and evaluation | | | | | | |
| 2.1 Capacity building | 770,000 | | | 770,000 | 770,000 | - |
| 2.2 Committee allowances | 2,311,360 | 49641 | | 2,361,001 | 2,361,001 | - |
| 2.3 Use of goods and services | 2,332,735 | 1041423 | | 3,374158 | 2,992,095 | 382,063 |
| Sub-total | 5,414,095 | 1,091,064 | - | 6,505,159 | 6,123,096 | 382,063 |
| 3.0 Emergency | | | | | | |
| 3.1 Primary Schools | 8,972,098 | 12,567,899 | - | 21,539,997 | 4,969,435 | 16,570,652 |
| 3.2 Secondary schools | | | | | | |
| 3.3 Tertiary institutions | | | | | | |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|----------------------------------|-------------------|----------------------------|---|-------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) AIA | and Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| 3.4 Security projects | | | | | | |
| Sub-total | 8,972,098 | 12,567,899 | - | 21,539,997 | 4,969,435 | 16,570,652 |
| 4.0 Bursary and Social Security | | | | | | |
| 4.1 Primary Schools | | | | | | |
| 4.2 Secondary Schools | 33,788,741 | 12,068,687 | | 45,857,428 | 33,893,000 | 11,964,428 |
| 4.3 Tertiary Institutions | 24,676,241 | 26,742,920 | | 51,419,161 | 18,666,000 | 32,753,161 |
| 4.4 Special needs | | 648,000 | | 648,000 | | 648,000 |
| 4.5 Education Support Programmes | | 25,664 | | 25,664 | | 25,664 |
| Sub-total | 58,464,982 | 39,485,271 | - | 97,950,253 | 52,559,000 | 45,391,253 |
| 5.0 Climate Change Mitigation | | | | | | |
| 5.1. NG-CDF office | | 1,760 | | 1,760 | | 1,760 |
| 5.2 Maikuu-Muusini Drift | | 3,553 | | 3,553 | 1,404 | 2,149 |
| Mtito Andei Primary School | | 300,000 | | 300,000 | 299,800 | 200 |
| Ithaayoni primary school | | 99,093 | | 99,093 | 1,530 | 97,563 |
| Ituumo primary school | | 108,124 | | 108,124 | 1,530 | 106,594 |

National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---|-----------------|--------------------------------|---|------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Kyaani primary school | | 344,782 | | 344,782 | 302,538 | 42,244 |
| Metava pri. School | | 3,436 | | 3,436 | 1,404 | 2,032 |
| Muthungue primary | | 316,049 | | 316,049 | 301,911 | 14,138 |
| yikivuthi pri | | 4,800 | | 4,800 | 1,404 | 3,396 |
| wandei primary | | 4,196 | | 4,196 | 1,404 | 2,792 |
| mbukoni pri | | 326,564 | | 326,564 | 1,530 | 325,034 |
| mutomo pri | | 57,215 | | 57,215 | 1,404 | 55,811 |
| kasasule pri | | 15,204 | | 15,204 | 126 | 15,078 |
| tisya pri | | 328,110 | | 328,110 | 300,408 | 27,702 |
| kiundwani pri | | 4,101 | | 4,101 | 1,530 | 2,571 |
| miamba pri | | 308,997 | | 308,997 | 302,512 | 6,485 |
| usalama pri | | 300,000 | | 300,000 | 299,800 | 200 |
| utithi sec | | 20,088 | | 20,088 | 0 | 20,088 |
| ititi sec | | 399,189 | | 399,189 | 300,030 | 99,159 |
| Kiundwani Sec School | | 353,879 | | 353,879 | 300,030 | 53,849 |
| Sub-total | | 3,299,138 | | 3,299,138 | 2,420,295 | 878,843 |
| 6.0 Primary Schools Projects (List all the Projects) | | | | | | |

KIBWEZI EAST Constituency

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

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---------------------------|-----------------|----------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) AIA | Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Utuni Primary School | 3,000,000 | | | 3,000,000 | | 3,000,000 |
| Ituumo Primary School | 3,000,000 | | | 3,000,000 | | 3,000,000 |
| Ituumo Primary School | 4,800,000 | | | 4,800,000 | | 4,800,000 |
| Muusini Primary School | 1,500,000 | | | 1,500,000 | | 1,500,000 |
| Metava Primary School | 1,500,000 | | | 1,500,000 | | 1,500,000 |
| Ithaayoni Primary School | 1,500,000 | | | 1,500,000 | | 1,500,000 |
| Yindundu Primary School | 1,500,000 | | | 1,500,000 | | 1,500,000 |
| Mbetwani Primary School | 1,500,000 | | | 1,500,000 | | 1,500,000 |
| Silanga Primary School | 1,500,000 | | | 1,500,000 | | 1,500,000 |
| Mavindini Primary School | 1,500,000 | | | 1,500,000 | | 1,500,000 |
| Tsavo west Primary School | 700,000 | | | 700,000 | | 700,000 |
| Mwanyani Primary School | 1,500,000 | | | 1,500,000 | | 1,500,000 |
| Metava Primary School | 1,500,000 | | | 1,500,000 | | 1,500,000 |
| Kalulu Primary School | 4,800,000 | | | 4,800,000 | | 4,800,000 |
| Maikuu primary | 4,800,000 | | | 4,800,000 | | 4,800,000 |
| Mitasyano Primary School | 4,800,000 | | | 4,800,000 | | 4,800,000 |
| Thange Primary School | | 517,004 | 882,997 | 1,400,001 | 1,334,300 | 65,701 |
| Misuuni primary school | | 13,401 | 1,400,000 | 1,413,401 | 1,334,253 | 79,149 |

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|-----------------------------------|-----------------|--------------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Kyumani Primary School | | 4,500,000 | | 4,500,000 | 4,498,805 | 1,195 |
| Kyumani Primary School | | 93,340 | 1,485,583 | 1,578,923 | 1,484,725 | 94,198 |
| Mtito Andei Primary School | | 1,413,932 | | 1,413,932 | 1,400,200 | 13,732 |
| Komboyoo Primary School | | 42,073 | 1,400,000 | 1,442,073 | 1,333,380 | 108,693 |
| Kithasyu Primary School | | 1,401,832 | | 1,401,832 | 1,401,510 | 322 |
| Miangueni Primary School | | 1,401,608 | | 1,401,608 | 1,400,130 | 1,478 |
| Machinery Township Primary School | | 1,456,943 | | 1,456,943 | 1,401,210 | 55,733 |
| Isunguluni Primary School | | 1,589,510 | | 1,589,510 | 1,427,274 | 162,237 |
| Kiteng'ei Primary School | | 1,451,035 | | 1,451,035 | 1,398,426 | 52,609 |
| Mitamboni Primary School | | 1,402,778 | | 1,402,778 | 1,400,180 | 2,598 |
| Nthunguni Primary School | | 1,400,715 | | 1,400,715 | 1,400,588 | 127 |
| Ngokolani Primary School | | 1,428,555 | | 1,428,555 | 1,334,243 | 94,312 |
| Thange Primary School | | 4,414 | | 4,414 | 0 | 4,414 |
| Maikuu Primary School | | 30,772 | 1,400,000 | 1,430,772 | 1,400,366 | 30,406 |
| Utithi Primary School | | 342,125 | 1,400,000 | 1,742,125 | 1,700,950 | 41,175 |
| Athi kamunyuni primary sch cdf | | 1,400,121 | | 1,400,121 | 1,334,989 | 65,132 |
| Kilungu Primary School | | 1,519,906 | | 1,519,906 | 1,413,637 | 106,269 |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|----------------------------|-----------------|--------------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Athi salama primary | | 62,015 | | 62,015 | 61,831 | 184 |
| Kamunyuni primary school | | 3,592 | | 3,592 | 1,404 | 2,188 |
| Kivuthini primary school | | 6,669 | | 6,669 | 126 | 6,543 |
| Muthungue primary | | 57,366 | | 57,366 | 56,999 | 367 |
| yimbuvu primary | | 4,525,398 | | 4,525,398 | 326,540 | 4,198,858 |
| Masongaleni Primary School | | 3,300,000 | | 3,300,000 | 3,299,316 | 684 |
| Masongaleni Primary School | | 6,324 | | 6,324 | | 6,324 |
| Nzwii Primary School | | 241,040 | | 241,040 | 120,260 | 120,780 |
| kithyululu pri | | 300,000 | 1,500,000 | 1,800,000 | 1,712,995 | 87,005 |
| kithyululu pri | | 71,417 | | 71,417 | 62,317 | 9,100 |
| ngilani primary | | 119,662 | | 119,662 | 119,104 | 558 |
| kwa malai pri | | 4,500,000 | | 4,500,000 | 4,500,000 | 0 |
| usalama pri | | 6,218 | | 6,218 | 1,634 | 4,584 |
| Ndauni primary | | 745,220 | | 745,220 | 745,220 | 0 |
| Ndauni primary | | 63,623 | | 63,623 | 61,811 | 1,812 |
| IIA Itune Primary Sch. | | 12,159 | | 12,159 | | 12,159 |
| Ivoleni Pri. Sch | | 4,002,533 | | 4,002,533 | 3,999,791 | 2,742 |
| Kaliani Pri. Sch | | 60,558 | | 60,558 | | 60,558 |

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---------------------------|-----------------|----------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) AIA | and Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Kambu pri. Sch | | 53,142 | | 53,142 | | 53,142 |
| Kathekani Pri. Sch | | 538 | | 538 | | 538 |
| Kathiani Primary School | | 600 | | 600 | 100 | 500 |
| Kavungwa Pri Sch | | 2,429 | | 2,429 | | 2,429 |
| Kiange Pri Sch | | 53,878 | | 53,878 | | 53,878 |
| Kikunduku Pri. Sch- | | 83,132 | | 83,132 | | 83,132 |
| Kikwasuni Primary School | | 4,621 | | 4,621 | | 4,621 |
| Kilumilo Pri. Sch | | 34,607 | | 34,607 | | 34,607 |
| Kitheini Pri. Sch | | 4,839 | | 4,839 | | 4,839 |
| Maia Atatu Primary School | | 963 | | 963 | | 963 |
| Mbeetwani Pri. Sch | | 55,380 | | 55,380 | | 55,380 |
| Mukanda Pri Sch | | 2,134 | | 2,134 | | 2,134 |
| Muliluni Primary School | | 50,562 | | 50,562 | | 50,562 |
| Nzambani Pri. Sch- | | 4,945 | | 4,945 | | 4,945 |
| Nzavoni Primary School | | 65,077 | | 65,077 | | 65,077 |
| Nzouni Primary SCHOOL | | 167,228 | | 167,228 | | 167,228 |
| ilikoni Primary School | | 16,322 | | 16,322 | | 16,322 |
| Ing'ola Pri.Sch | | 62,825 | | 62,825 | | 62,825 |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---|-----------------|----------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) AIA | and Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Ivingoni Pri. School | | 2,278 | | 2,278 | | 2,278 |
| Kalima Koi Primary School | | 23,982 | | 23,982 | | 23,982 |
| Kalimani pri.Sch | | 26,827 | | 26,827 | | 26,827 |
| Kithiliani Primary School | | 1,365 | | 1,365 | | 1,365 |
| Kivutini Primary School | | 16,925 | | 16,925 | | 16,925 |
| Kyanguli Primary School | | 84,789 | | 84,789 | | 84,789 |
| Kyusyani Primary School(masongaleni ward) | | 14,125 | | 14,125 | | 14,125 |
| Kyusyani Pr Sch (Mtito Andei ward) | | 4,839 | | 4,839 | | 4,839 |
| KYUSYANI SEC | | 4,840 | | 4,840 | | 4,840 |
| Ilongoni Pri.Sch.PMC | | 3,069 | | 3,069 | | 3,069 |
| Ititi Primary School | | 98,363 | | 98,363 | | 98,363 |
| Lukenya Primary School | | 9,385 | | 9,385 | | 9,385 |
| Makutano Pri Sch (Masongaleni) | | 55,840 | | 55,840 | | 55,840 |
| Makutano Pri School (mtito Andei) | | 1,404,104 | | 1,404,104 | 1,331,976 | 72,129 |
| Matulani Primary School | | 9,032 | | 9,032 | | 9,032 |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---------------------------|-----------------|----------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) AIA | and Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Mavindini Primary School | | 4,094 | | 4,094 | | 4,094 |
| Mbotela Primary Sch. | | 5,497 | | 5,497 | | 5,497 |
| Mitonguni Pri.School | | 3,323 | | 3,323 | | 3,323 |
| Mitooni Primary School | | 1,351 | | 1,351 | | 1,351 |
| Miumoni Primary Sch. | | 1,047 | | 1,047 | | 1,047 |
| Molemuni Pri Sch-Disabled | | 49,528 | | 49,528 | | 49,528 |
| Muthingiini Pri.Sch | | 18,923 | | 18,923 | | 18,923 |
| Muusini Primary School | | 58,669 | | 58,669 | | 58,669 |
| Mwanyani Primary School | | 56,491 | | 56,491 | | 56,491 |
| Mweini Pri.Sch.PMC | | 62,950 | | 62,950 | | 62,950 |
| mwitasyano pri.Sch | | 61,882 | | 61,882 | | 61,882 |
| Ngiluni Primary school | | 57,056 | | 57,056 | | 57,056 |
| Ngomano primary School | | 3,156 | | 3,156 | | 3,156 |
| Ngwata Pri.School | | 1,306 | | 1,306 | | 1,306 |
| Nooka Primary Sch. | | 11,396 | | 11,396 | | 11,396 |
| Nzayo Primary Sch. | | 1,524 | | 1,524 | | 1,524 |
| Ulilinzi Primary School | | 9,144 | | 9,144 | | 9,144 |

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---|-------------------|----------------------------|---|-------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) AIA | and Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Yumbuni primary School-PMC | | 28,902 | | 28,902 | | 28,902 |
| Mang'elele pri.School | | 78,205 | | 78,205 | | 78,205 |
| Nguuni primary | | 10,330 | | 10,330 | | 10,330 |
| Yikivumbu pri. | | 5,539 | | 5,539 | | 5,539 |
| Kalulu Primary School | | 609,255 | | 609,255 | 2,605 | 606,650 |
| kithiingisyo primary | | | 1,400,000 | 1,400,000 | 1,333,559 | 66,441 |
| | | | | | | |
| Sub-total | 39,400,000 | 43,056,408 | 10,868,580 | 93,324,988 | 46,136,752 | 47,188,236 |
| 7.0 Secondary Schools Projects (List all the Projects) | | | | | | |
| Kithaasyu Secondary School | 8,900,000 | | | 8,900,000 | | 8,900,000 |
| Mitasyano Secondary School | 8,900,000 | | | 8,900,000 | | 8,900,000 |
| Yikitaa Secondary School | 700,000 | | | 700,000 | | 700,000 |
| Utithi Secondary School | 700,000 | | | 700,000 | | 700,000 |
| Kiuani Secondary School | 700,000 | | | 700,000 | | 700,000 |
| Darajani Secondary School | 700,000 | | | 700,000 | | 700,000 |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|-------------------------------|-----------------|----------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) AIA | and Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Muthungue Secondary School | 1,166,999 | | | 1,166,999 | | 1,166,999 |
| St. Peters Thange Secondary | | 1,346,123 | | 1,346,123 | 1,301,015 | 45,108 |
| Iiani secondary school cdf ac | | 3,344,379 | | 3,344,379 | 3,299,630 | 44,749 |
| Kyaani sec | | 8,919,258 | | 8,919,258 | 8,901,519 | 17,739 |
| Kyaani sec | | 61,922 | | 61,922 | 61,922 | 0 |
| Masaku ndogo sec school | | 54,541 | | 54,541 | 2,808 | 51,733 |
| St. lucy kalimani sec school | | 363 | | 363 | 126 | 237 |
| makutano secondary | | 189,941 | | 189,941 | 189,842 | 99 |
| kyumani secondary | | 125,876 | | 125,876 | 49,546 | 76,330 |
| ulilinzi secondary | | 93,677 | | 93,677 | 63,217 | 30,460 |
| canaan secondary | | 96,683 | | 96,683 | 96,376 | 307 |
| Muthingiini boys sec | | 167,066 | | 167,066 | 166,559 | 507 |
| kalulu secondary | | 63,152 | | 63,152 | 62,989 | 163 |
| muthungue sec | | 3,418,367 | | 3,418,367 | 217,472 | 3,200,895 |
| muthingiini girls | | 176,409 | | 176,409 | 99,462 | 76,947 |
| misuuni secondary | | 71,649 | | 71,649 | 252 | 71,397 |
| Ngokolani sec | | 1,302,351 | | 1,302,351 | 65,115 | 1,237,236 |

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|-----------------------------------|-----------------|----------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) AIA | and Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| St marys komboyoo Girls sec | | 4,087,745 | | 4,087,745 | 4,000,880 | 86,865 |
| Kasue Secondary school | | 3,584 | | 3,584 | 0 | 3,584 |
| Kithasyu Sec Sch | | 1,420 | | 1,420 | 1,404 | 16 |
| Kivuthini Sec Sch | | 66,935 | | 66,935 | 0 | 66,935 |
| Kyusyani Secondary Sch | | 1,494 | | 1,494 | 0 | 1,494 |
| Masongaleni Sec School | | 1,326 | | 1,326 | 0 | 1,326 |
| Ngwata Sec. School | | 26,778 | | 26,778 | 0 | 26,778 |
| St. Josephs Girls Sec. | | 55,293 | | 55,293 | 240 | 55,053 |
| Yikitaa Sec Sch | | 30,949 | | 30,949 | 0 | 30,949 |
| Darajani Secondary school | | 1,387 | | 1,387 | 0 | 1,387 |
| Kamulalani Sec School | | 16,027 | | 16,027 | 0 | 16,027 |
| Kiuani Sec School | | 2,945 | | 2,945 | 0 | 2,945 |
| Komboyoo Mixed Sec | | 3,502,535 | | 3,502,535 | 3,332,780 | 169,754 |
| Molemuni Girls Sec School | | 47,303 | | 47,303 | 0 | 47,303 |
| Mwitasyano Sec Sch.PMC | | 6,433 | | 6,433 | 0 | 6,433 |
| Ndauni Secondary School-PMC | | 18,460 | | 18,460 | 0 | 18,460 |
| St.Mary's Girls High Sch-Kinyambu | | 119,671 | | 119,671 | 0 | 119,671 |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---|-------------------|----------------------------|---|-------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) AIA | and Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Silanga Sec Sch. | | 4,610 | | 4,610 | 0 | 4,610 |
| Usalama Sec School | | 624 | | 624 | 0 | 624 |
| Utini Secondary School | | 1,702 | | 1,702 | 0 | 1,702 |
| Yumbuni Secondary School-PMC | | 49,483 | | 49,483 | 0 | 49,483 |
| kiteng'ei sec sch | | 756,019 | | 756,019 | 156,382 | 599,637 |
| Mutanu Secondary sch- PMC | | 54,909 | | 54,909 | 0 | 54,909 |
| | | | | | | |
| | | | | | | |
| Sub-total | 21,766,999 | 28,289,387 | - | 50,056,386 | 22,069,536 | 27,986,850 |
| 8.0 Tertiary institutions Projects (List all the Projects) | | | | | | |
| 8.1 Kibwezi Technical Training College | | | 10,000,000 | 10,000,000 | - | 10,000,000 |
| 8.2 | | | | | | |
| 8.3 | | | | | | |
| Sub-total | | | 10,000,000 | 10,000,000 | - | 10,000,000 |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---|-----------------|----------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) AIA | and Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| 9.0 Security Projects | | | | | | |
| Kambu Deputy County Commissioner's Office | 2,000,000 | | | 2,000,000 | | 2,000,000 |
| Kambu Deputy County Commissioner's Office | 3,000,000 | | - | 3,000,000 | | 3,000,000 |
| Ngwata chiefs office | | 17,000 | - | 17,000 | 1,404 | 15,596 |
| mtito andei police station | | 1,532,100 | - | 1,532,100 | 1,498,190 | 33,910 |
| ulilinzi police post | | 1,594,301 | - | 1,594,301 | 96,240 | 1,498,061 |
| ulilinzi police post | | 28,600 | - | 28,600 | 28,600 | - |
| maikuu chief's office | | 69,915 | - | 69,915 | 69,890 | 25 |
| acc kambu office | | 29,364 | - | 29,364 | 28,670 | 694 |
| Ngwata Police post | | 3,500,000 | - | 3,500,000 | 175,000 | 3,325,000 |
| mukaange ass. Chiefs office | | 1,800,000 | - | 1,800,000 | - | 1,800,000 |
| Ndauni ass.chief office | | 1,800,000 | - | 1,800,000 | 1,530 | 1,798,470 |
| kithasyu police post | | 567,070 | - | 567,070 | - | 567,070 |
| kambu police post | | 5,438 | - | 5,438 | - | 5,438 |
| Nthongoni chief's office | | 31,514 | - | 31,514 | - | 31,514 |
| Ulilinzi chief's office | | 285 | - | 285 | - | 285 |
| utini Assistant chief's office | | 1,500,000 | - | 1,500,000 | 1,427,344 | 72,656 |

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|--|------------------|--------------------------------|---|-------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | and Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Sub-total | 5,000,000 | 12,475,588 | - | 17,475,588 | 3,326,869 | 14,148,719 |
| 10.0 Acquisition of assets | | | | | | |
| 10.1 Motor Vehicles (including motorbikes) | | 189,940 | - | 189,940 | | 189,940 |
| 10.2 Construction of CDF office | | | | | | |
| 10.3 Purchase of furniture and equipment | | | | | | |
| 10.4 Purchase of computers | | | | | | |
| 10.5 Purchase of land | | | | | | |
| Sub-total | | 189,940 | - | 189,940 | | 189,940 |
| 11.0 Others | | | | | | |
| 11.1 Kibwezi East NG-CDF | 1,000,000. | - | - | 1,000,000 | | 1,000,000 |
| Kambu ict-hub | | 1,024 | | 1,024 | - | 1,024 |
| subtotal | 1,000,000 | 1,024 | | 1,001,024 | | 1,001,024 |
| 12.0 sports | | | | | | |
| sports | | 640 | - | 640 | | 640 |
| subtotal | - | 640 | - | 640 | | 640 |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|--|-------------------|--------------------------------|---|-------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| 11.0 Digital Hubs | | | | | | |
| Kambu Digital Hub | 3,500,000 | | | 3,500,000 | | 3,500,000 |
| Machinery Digital Hub | 3,500,000 | | | 3,500,000 | | 3,500,000 |
| Kambu Ict Hub | | 348 | 1,249,453 | 1,249,800 | 1,012,705 | 237,095 |
| Mtito Andei Ict Hub | | 551 | | 551 | 126 | 425 |
| Ict Hub- Machinery District Officer's Office | | 0 | | 0 | | 0 |
| Ict Hub- Machinery District Officer's Office | | | 1,249,453 | 1,249,453 | 1,180,680 | 68,773 |
| Mtito Andei Ict Hub | | | 1,249,453 | 1,249,453 | 1,103,335 | 146,118 |
| Kithasyu Ict Hub | | | 1,249,453 | 1,249,453 | 1,009,325 | 240,128 |
| Sub total | 7,000,000 | 899 | 4,997,811 | 11,998,710 | 4,306,171 | 7,692,538 |
| 14.0 Oversight committee | | | | | | |
| | | 151,000 | | 151,000 | 151,000 | - |
| Sub-total | | 151,000 | | 151,000 | 151,000 | - |
| 13.0 Funds pending approval** | | | | | | |
| 13.1 Unapproved projects | 13,523,492 | | | 13,523,492 | | 13,523,492 |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|-------------------------|-----------------|----------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) AIA | and Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| | | 884,748 | | 884,748 | | 884,748 |
| 13.2 AIA | | | | | | |
| 13.3 | | | | | | |
| Sub-total | 13,523,492 | 884,748 | - | 14,408,240 | - | 14,408,240 |
| Total | 170,469,857 | 146,200,273 | 25,866,391 | 342,536,521 | 152,861,074 | 189,675,447 |

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 Kibwezi East Constituency principal activity to bring development at grassroots levels

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 PFM Act, and International Public Sector Accounting Standards (IPSAS) or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ are transitional 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 Kibwezi east 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 Kibwezi east 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,

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and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

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

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

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

3. Adoption of New and Revised Standards

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

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

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

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

| Standard | Effective date and impact: |
|--|---|
| IPSAS 43: Leases | <p>Applicable 1st 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>This IPSAS is not applicable to the constituency this financial year.</p> |
| IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations | <p>Applicable 1st January 2025</p> <p>The Standard requires,</p> <p>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:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>This IPSAS is not applicable to the constituency this financial year.</p> |

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| | |
|---|--|
| <p>IPSAS 45: Property Plant and Equipment</p> | <p>Applicable 1st 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. This IPSAS is applicable from 1st July 2025.</p> |
| <p>IPSAS 46: Measurement</p> | <p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>This IPSAS is applicable from 1st July 2025</p> |
| <p>IPSAS 47: Revenue</p> | <p>Applicable 1st 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</p> |

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

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iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

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

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

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

c) Property, plant and equipment

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

c(i) Depreciation and Impairment of Property, plant and Equipment

Depreciation refers to a systematic allocation of a depreciable amount of an asset over its useful life. A full year depreciation is charged in the year of acquisition (irrespective of the month of purchase) whereas no depreciation is charged during the year of disposal.

The following depreciation thresholds will be used to depreciate property, plant and equipment on a reducing balance basis as guided by National Assets & Liability Management (NALM):

- Buildings – 10%
- Furniture and fittings - 12.5%
- Office equipment - 12.5%
- Computer equipment - 30 %
- Plant and machinery 30%
- Softwares – 30%
- Motor vehicle 25%
- Motor bikes 25%

d) Leases

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

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

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

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 recognizes a social benefit as an expense for the social benefit scheme at the same time that it recognizes a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that 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.

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6. Transfers from the NGCDF Board

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

7. Transfers from domestic and foreign partners

| Description | 2024/2025 |
|--------------|-----------|
| | Kshs |
| Grants | - |
| Total | - |

8. Finance income

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

9. Miscellaneous income

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

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10. Employees cost

| | 2024/2025 |
|--|------------------|
| | Kshs |
| NG-CDFC Basic staff salaries | 1,837,850 |
| Personal allowances paid as part of salary | - |
| House Allowance | 235,200 |
| Transport Allowance | 264,000 |
| Leave allowance | 24,000 |
| Gratuity to contractual employees | 652,968 |
| Employer Contributions Compulsory national social security schemes | 310,376 |
| Employer Contributions Compulsory Housing levy | 78,168 |
| Employer contributions to National Industrial Training Authority | 4,800 |
| Employer contributions to Social Health Insurance Fund | 74,238 |
| Other Specify | - |
| Total | 3,481,600 |

11. Committee Expenses

| | 2024/2025 |
|--------------------------|------------------|
| | Kshs |
| Sitting allowance | 2,328,000 |
| Other Committee expenses | 1,312,001 |
| Total | 3,640,001 |

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12. Use of Goods and services

| | 2024/2025 |
|--|------------------|
| | Kshs |
| Utilities, supplies and services | 18,000 |
| Communication, supplies and services | 137,146 |
| Domestic travel and subsistence | 842,840 |
| Printing, advertising and information supplies & services | 841,070 |
| Office Rent | - |
| Training expenses | 770,000 |
| Hospitality supplies and services | 1,005,690 |
| Insurance costs | 97,251 |
| Specialized materials and services | - |
| Office and general supplies and services | 3,546,464 |
| Fuel, oil & lubricants | 1,800,000 |
| Bank charges | 4,288 |
| Routine maintenance – vehicles and other transport equipment | 730,767 |
| Routine maintenance – other assets | 157,510 |
| Strategic plan expenses | - |
| Other operating expenses | - |
| Total | 9,951,026 |

13. Other Government Units Actual expenditure

| Description | 2024/2025 |
|--|-------------------|
| | Kshs |
| Primary Schools Actual expenditure | 45,746,930 |
| Secondary Schools Actual expenditure | 21,302,684 |
| Tertiary Institutions Actual expenditure | - |
| Total | 67,049,613 |

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14. Other Grants and transfers Actual expenditure

| | 2024/2025 |
|--|-------------------|
| | Kshs |
| Bursary – secondary schools | 33,893,000 |
| Bursary – tertiary institutions | 18,666,000 |
| Bursary – special schools | - |
| Bursary - Education Support programmes | - |
| Social Security programmes (SHIF) | - |
| Security projects Actual expenditure | 3,176,837 |
| Climate change mitigation projects | - |
| Emergency projects Actual expenditure | 4,998,857 |
| Roads projects Actual expenditure | - |
| Environment | 3,008,054 |
| Others specify | - |
| Total | 63,742,748 |

15. Depreciation and Amortization Expenses

| Description | 2025/2025 |
|------------------------------|----------------|
| | Kshs |
| Property Plant and Equipment | 109,511 |
| Intangible Assets | - |
| Total | 109,511 |

16. Digital Hubs Expenses

| Description | 2024/2025 |
|---|------------------|
| | Kshs |
| Construction/ renovation/ Actual expenditure | 4,306,171 |
| Digital Hub utility costs Water, Electricity, | - |
| Maintenance of ICT equipment | - |
| Maintenance of building | - |
| Others (specify) | - |
| Total | 4,306,171 |

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17. Gain/loss on Sale of Assets

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

18. Impairment Loss

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

19. Cash and Cash Equivalents

| Name Of Bank and Account No. | 2024/2025 | Opening Statement 1 st July 2024 |
|--|--------------------|--|
| | Kshs | Kshs |
| Bank Accounts (Cash Book Bank Balance) | | |
| KCB BANK, 1148225552 (Operations account) | 75,456,134 | 57,703,416 |
| Operations account pending closure (Indicate name & account no.) | - | - |
| EQUITY BANK, 1730285155999 (Deposit account) | 1,234,271 | 1,090,311 |
| Name of Bank, account No. (PMC accounts) | 99,461,550 | 87,406,546 |
| Total | 176,151,955 | 146,200,273 |
| Cash Balances | | |
| Location 1 | | |
| Location 2 | | |
| Other Locations (Specify) | | |
| Total | - | - |

20.Receivables from Exchange Transactions

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

i. Ageing Analysis for Receivables

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

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21.Receivables from Non-Exchange Transactions

| Description | 2024/2025 | | Opening Statement 1 st July 2024 | |
|--|-------------------|-----------------------|--|-----------------------|
| | Kshs | | Kshs | |
| Transfers from NGCDFB | 13,523,492 | | 25,866,391 | |
| Outstanding imprest | - | | - | |
| Total | 13,523,492 | | 25,866,391 | |
| Ageing Analysis- Receivables from non-exchange transactions | 2024/2025 | % of the total | Opening Balance | % of the total |
| Less than 1 year | 13,523,492 | 100% | 25,866,391 | 100% |
| Between 1-2 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total s | - | % | - | % |

22.Prepayments

| Description | 2024/2025 | | Opening Statement 1 st July 2024 | |
|-----------------------------|----------------|--|--|--|
| | Kshs | | Kshs | |
| Prepaid Rent | - | | - | |
| Prepaid Insurance | 144,349 | | - | |
| Prepaid Electricity Costs | - | | - | |
| Other Prepayments (Specify) | - | | - | |
| Total | 144,349 | | - | |

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23. Property, Plant and Equipment

| | Land | Buildings | Motor vehicles | Furniture and fittings | Computers & Equipment | Other Assets (specify) | Capital Work progress | In Total |
|---|------|-----------|----------------|------------------------|-----------------------|------------------------|-----------------------|-----------|
| Depreciation Rate(specify) | | | | | | | | |
| Cost | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Opening Bal as 1 st July 2024 | - | - | 584,060 | - | - | - | - | 584,060 |
| Additions | - | - | - | - | - | - | - | - |
| Disposals | - | - | - | - | - | - | - | - |
| Transfer/Adjustments | - | - | - | - | - | - | - | - |
| As At 30 th June 2025 | - | - | 584,060 | - | - | - | - | 584,060 |
| Depreciation And Impairment | | | | | | | | |
| Opening Depreciation | | | 146,015 | - | - | - | - | 146,015 |
| Depreciation | - | - | (109,511) | - | - | - | - | (109,511) |
| Disposals | - | - | - | - | - | - | - | - |
| Impairment | - | - | - | - | - | - | - | - |
| Transfer/Adjustment | - | - | - | - | - | - | - | - |
| As At 30 th June 2025 | - | - | 255,526 | - | - | - | - | 255,526 |
| Net Book Values | | | | | | | | |
| Opening Bal as at 1 st July 2024 | - | - | 438,045 | - | - | - | - | 438,045 |
| As At 30 th June 2025 | - | - | 328,534 | - | - | - | - | 328,534 |

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23 b) Property, Plant and Equipment at Cost

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

| | Cost | Accumulated Depreciation | NBV |
|---|----------------|--------------------------|----------------|
| | Kshs | Kshs | Kshs |
| Land | - | - | - |
| Buildings | - | - | - |
| Plant And Machinery | - | - | - |
| Motor Vehicles, Including Motorcycles | 584,060 | 255,526 | 328,534 |
| Computers And Related Equipment | - | - | - |
| Office Equipment, Furniture, And Fittings | - | - | - |
| Total | 584,060 | 255,526 | 328,534 |

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

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

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24. Intangible Assets

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

25. Right-of use assets

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

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

26. Trade and Other Payables

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

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27. Third-Party deposits

| | 2024/2025 | Opening statement 1 st July 2024 |
|--|-----------|--|
| | KShs | kshs |
| Retention as at 1 st July (A) | 1,732,264 | 0 |
| Retention held during the year (B) | 6,149,226 | 1,732,264 |
| Retention paid during the Year (C) | 6,838,752 | 0 |
| Closing Retention as at 30 th June D= A+B-C | 1,042,738 | 1,732,264 |

Retentions aging analysis.

| | 2024/2025 | % of the total | Opening statement July 2024 | % of the total |
|------------------|-----------|-------------------|-----------------------------------|-------------------|
| Less than 1 year | 1,042,738 | 100% | 1,732,264 | 100% |
| 1-2 years | - | % | - | % |
| 2-3 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total | - | | - | |

28. Lease Liabilities

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

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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 | 2024/2025 | Opening statement 1 st July 2024 |
|--|------------------|--|
| | Kshs | Kshs |
| Gratuity at the beginning of the year 1 st of July 2024 | 1,090,311 | 0 |
| Gratuity held during the year | 652,968 | 1,090,311 |
| Gratuity paid during the year | 509,008 | 0 |
| Total Gratuity Provision 30th June 2025 (A+B-C) | 1,234,271 | 1,090,311 |

30. Cash Generated from Operations

| | 2024/2025 |
|--|-------------------|
| | Kshs |
| Surplus/Deficit for the year | 18,189,187 |
| Adjusted for: | |
| Depreciation | 109,511 |
| Impairment | - |
| Gains and losses on disposal of assets | - |
| Working capital adjustments | |
| Increase/decrease in receivables | - |
| Changes in prepayments | (144,349) |
| Changes in receivables | 12,342,899 |
| Increase/decrease in payables | - |
| Changes in Third party deposits | (689,526) |
| Changes in gratuity provision | 143,960 |
| Net cash flow from operating activities | 29,951,682 |

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

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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 |
| As at 30th June (2024/2025) | | | | |
| Receivables from exchange transactions | - | - | - | - |
| Receivables from non-exchange transactions | - | - | - | - |
| Bank balances | - | - | - | - |
| Total | - | - | - | - |
| As at 30 June (2023/2024) | - | - | - | - |
| Receivables from exchange transactions | - | - | - | - |
| Receivables from non-exchange transactions | - | - | - | - |
| Bank balances | - | - | - | - |
| Total | - | - | - | - |

Financial Risk Management

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

ii) Liquidity risk management

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

| Description | Less than 1 month | Between 1-3 months | Over 5 months | Total |
|---|-------------------|--------------------|----------------|----------------|
| | Kshs | Kshs | Kshs | Kshs |
| As at 30th June (2024/2025) | | | | |
| Trade payables | - | - | - | - |
| Current proportion of borrowings | - | - | - | - |
| Provisions | - | - | - | - |
| Deferred income | - | - | - | - |
| Gratuity Provision | - | - | 652,968 | 652,968 |
| Total | - | - | 652,968 | 652,968 |
| As at 30th June (2023/2024) | - | - | - | - |
| Trade payables | - | - | - | - |
| Current portion of borrowings | - | - | - | - |
| Provisions | - | - | - | - |
| Deferred income | - | - | - | - |

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| Description | Less than 1 month | Between 1-3 months | Over 5 months | Total |
|--------------------|-------------------|--------------------|---------------|---------|
| | Kshs | Kshs | Kshs | Kshs |
| Gratuity Provision | - | - | 581,303 | 581,303 |
| Total | - | - | 581,303 | 581,303 |

iii) Market risk

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

a) Foreign currency risk

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

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2024/2025

| Description | In Kshs | Other currencies | Total |
|--|---------|------------------|-------|
| | Kshs | Kshs | Kshs |
| As at 30 th June (Current FY) | | | |
| Financial Assets | - | - | - |
| Investments | - | - | - |
| Cash | - | - | - |
| Debtors | - | - | - |
| Total Financial Assets | - | - | - |
| Financial Liabilities | | | |
| Trade And Other Payables | - | - | - |
| Borrowings | - | - | - |
| Total Financial Liabilities | - | - | - |
| Net Foreign Currency Asset/(Liability) | - | - | - |

Foreign currency sensitivity analysis

2024/2025

| Description | In Kshs | Other currencies | Total |
|--|---------|------------------|-------|
| | Kshs | Kshs | Kshs |
| As at 30 th June (Current FY) | | | |
| Financial Assets | - | - | - |
| Investments | - | - | - |
| Cash | - | - | - |
| Debtors | - | - | - |
| Total Financial Assets | - | - | - |
| Financial Liabilities | | | |
| Trade And Other Payables | - | - | - |
| Borrowings | - | - | - |
| Total Financial Liabilities | - | - | - |
| Net Foreign Currency Asset/(Liability) | - | - | - |

Financial Risk Management

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

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

b) Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one

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percentage point as a decrease/increase of Kshs xxx (Current FY: Kshs xxx). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs xxx (Current FY – Kshs xxx)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

| Description | Level 1 | Level 2 | Level 3 | Total |
|----------------------------|---------|---------|---------|-------|
| | Kshs | Kshs | Kshs | Kshs |
| As at 30 June (Current FY) | | | | |
| Financial Assets | | | | |
| Quoted Equity Investments | - | - | - | - |
| Non- Financial Assets | | | | |
| Investment Property | - | - | - | - |

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| | | | | |
|---|---|---|---|---|
| Land And Buildings | - | - | - | - |
| Total | - | - | - | - |
| As at 30th June (Previous FY) | | | | |
| Financial Assets | | | | |
| Quoted Equity Investments | - | - | - | - |
| Non- Financial Assets | | | | |
| Investment Property | - | - | - | - |
| Land And Buildings | - | - | - | - |
| Total | - | - | - | - |

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

iv) Capital Risk Management

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

| Description | 2024/2025 | Opening Statement 1 st July 2024 |
|--|---------------|---|
| | Kshs | Kshs |
| Revaluation Reserve | | |
| Retained Earnings/accumulated surplus | 187,871,321 | 169,682,134 |
| Capital Reserve | - | - |
| Total Funds | | |
| Total Borrowings | - | - |
| Less: Cash and Bank Balances | 176,151,955 | 146,299,273 |
| Net Debt/(Excess Cash And Cash Equivalentents) | (176,151,955) | (146,299,273) |
| Gearing | 0% | 0% |

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32. Related Party Disclosures

| | 2024/2025 | Opening Statement 1 st July 2024 |
|--|--------------------|--|
| | Kshs | Kshs |
| Committee Members Remuneration | | |
| Sitting allowance of committee Members during the year | 2,328,000 | - |
| Transaction with the NGCDF Board | | |
| Transfers from the NGCDF Board during the year | 182,812,756 | |
| Total | 185,140,756 | |

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

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Contingent Liabilities

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

35.Capital Commitments

| Capital Commitments | 2024/2025 | Opening Statement 1 st July 2024 |
|-------------------------------|-----------|---|
| | Kshs | Kshs |
| Authorised for | - | - |
| Authorised and contracted for | - | - |
| Total | - | - |

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

38.Currency

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

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18. Annexes

Annex 1: Summary of Asset Register

| Asset class | Historical Cost/valuation cost balance brought forward (Kshs) | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) At Year End |
|---|---|----------------------------------|----------------------------------|------------------------------------|
| Land | | | | |
| Buildings and structures | 18,758,261 | - | - | 18,758,261 |
| Transport equipment | 30,978,261 | - | - | 30,978,261 |
| Office equipment, furniture, and fittings | 1,111,000 | - | - | 1,111,000 |
| ICT Equipment and Other ICT Assets | 1,169,920 | - | - | 1,169,920 |
| Other Machinery and Equipment | - | - | - | - |
| Intangible assets | - | - | - | - |
| Total | 52,017,761 | - | - | 52,017,761 |

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

| PMC | Bank | Account number | Bank Balance 2024/2025 kshs | Bank Balance 2023/2024 kshs |
|--|-----------------------|----------------|-----------------------------|-----------------------------|
| Acc Kambu Office | Kenya Commercial Bank | 1318422434 | 694 | 29,364 |
| Athi Kamunyuni Primary Sch Cdf | Kenya Commercial Bank | 1175267961 | 65,132 | 1,400,121 |
| Athi Salama Primary | Kenya Commercial Bank | 1175225770 | 184 | 62,015 |
| Athi Salama Primary | Equity Bank | 1730285041303 | 815 | 34,116 |
| Canaan Secondary | Kenya Commercial Bank | 1171453507 | 307 | 96,683 |
| Darajani Secondary School | Kenya Commercial Bank | 1174144386 | 1,387 | 1,387 |
| Darajani Secondary School | Kenya Commercial Bank | 1342484185 | 700,000 | |
| Machinery Ict Hub | Sidian Bank | 102771005234 | 68,773 | |
| Ict Hub- Machinery District Officer's Office | Kenya Commercial Bank | 129620086 | 0 | 0 |
| lia Itune Primary Sch. | Kenya Commercial Bank | 1130820831 | 12,159 | 12,159 |
| liani Secondary School Cdf Ac | Kenya Commercial Bank | 1136778152 | 44,749 | 3,344,379 |
| Ililiki Primary School | Kenya Commercial Bank | 1287963684 | 16,322 | 16,322 |
| Ing'ola Pri.Sch | Kenya Commercial Bank | 1176882465 | 62,825 | 62,825 |
| Ilongoni Pri.Sch.Pmc | Kenya Commercial Bank | 1136373543 | 3,069 | 3,069 |
| Isunguluni Primary School | Kenya Commercial Bank | 1204418330 | 162,237 | 1,589,510 |
| Isunguluni Primary School | | | 1,400,000 | |
| Ithaayoni Primary School | Kenya Commercial Bank | 1133655548 | 97,563 | 99,093 |
| Ithaayoni Primary School | Sidian Bank | 1027710006302 | 1,500,000 | |
| Ititi Primary School | Kenya Commercial Bank | 1286873444 | 98,363 | 98,363 |

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| PMC | Bank | Account number | Bank Balance 2024/2025 kshs | Bank Balance 2023/2024 kshs |
|---|-----------------------|----------------|-----------------------------|-----------------------------|
| | Bank | | | |
| Ititi Sec | Kenya Commercial Bank | 1134990537 | 99,159 | 399,189 |
| Ituumo Primary School | Kenya Commercial Bank | 1157383505 | 106,594 | 108,124 |
| Ituumo Primary School | Sidian Bank | 1027710006112 | 4,800,000 | |
| Ituumo Primary School | Sidian Bank | 1027710006212 | 3,000,000 | |
| Ivingoni Pri. School | Kenya Commercial Bank | 1292895454 | 2,278 | 2,278 |
| Ivoleni Pri. Sch | Kenya Commercial Bank | 1137010924 | 2,742 | 4,002,533 |
| Kaliani Pri. Sch | Kenya Commercial Bank | 1206763248 | 60,558 | 60,558 |
| Kalima Koi Primary School | Kenya Commercial Bank | 1151528609 | 23,982 | 23,982 |
| Kalimani Pri.Sch | Kenya Commercial Bank | 1226177646 | 26,827 | 26,827 |
| Kalulu Primary School | Kenya Commercial Bank | 1210746808 | 606,650 | 609,255 |
| Kalulu Primary School | Sidian Bank | 1027710006142 | 4,800,000 | |
| Kalulu Secondary | Kenya Commercial Bank | 1292251107 | 163 | 63,152 |
| Kambu Ap Line | Equity Bank | 1730285774136 | 30,224 | |
| Kambu Deputy County Commissioner's Office | Kenya Commercial Bank | 1342913914 | 2,000,000 | |
| Kambu Deputy County Commissioner's Office | Kenya Commercial Bank | 1342913914 | 3,000,000 | |
| Kambu Digital Hub | Sidian Bank | 1027710006342 | 3,500,000 | |
| Kambu Ict Hub | Sidian Bank | 1027710001351 | 237,095 | 348 |
| Kambu Police Post | Sidian Bank | 1027030000307 | 5,439 | 5,439 |
| Kambu Pri. Sch | Kenya Commercial Bank | 1258136899 | 53,142 | 53,142 |

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| PMC | Bank | Account number | Bank Balance 2024/2025 kshs | Bank Balance 2023/2024 kshs |
|-----------------------------------|-----------------------|----------------|-----------------------------|-----------------------------|
| Kamulalani Sec School | Kenya Commercial Bank | 1125634677 | 16,027 | 16,027 |
| Kamunyuni Primary School | Kenya Commercial Bank | 1136793488 | 2,188 | 3,592 |
| Kasasule Pri | Kenya Commercial Bank | 1293250481 | 15,078 | 15,204 |
| Kasue Secondary School | Kenya Commercial Bank | 1158009283 | 3,584 | 3,584 |
| Kathekani Pri. Sch | Kenya Commercial Bank | 1135430128 | 538 | 538 |
| Kathiani Primary School | Kenya Commercial Bank | 1288694067 | 500 | 600 |
| Kavungwa Pri Sch | Kenya Commercial Bank | 1210464624 | 2,429 | 2,429 |
| Kiange Pri Sch | Kenya Commercial Bank | 1130905306 | 53,878 | 53,878 |
| Kikunduku Pri. Sch- | Kenya Commercial Bank | 1136847693 | 83,132 | 83,132 |
| Kikwasuni Primary School | Kenya Commercial Bank | 1203961952 | 4,621 | 4,621 |
| Kilumilo Pri. Sch | Kenya Commercial Bank | 1234588803 | 34,607 | 34,607 |
| Kilungu Primary School | Kenya Commercial Bank | 1240896204 | 106,269 | 1,519,906 |
| Kinyambu Special Sch For Mentally | Kenya Commercial Bank | 1292822899 | 2,821 | 701,517 |
| Kiteng'ei Primary School | Kenya Commercial Bank | 1181368839 | 52,609 | 1,451,035 |
| Kiteng'ei Sec Sch | Kenya Commercial Bank | 118573870 | 599,637 | 756,019 |
| Kithaasyu Secondary School | Sidian Bank | 1027710005694 | 8,900,000 | |
| Kithasyu ICT HUB | Sidian Bank | 01027710005214 | 240,128 | |
| Kithasyu Police Post | Sidian Bank | 1027030000327 | 567,070 | 567,070 |
| Kithasyu Primary School | Kenya Commercial Bank | 1207874132 | 322 | 1,401,832 |
| Kithasyu Sec Sch | Kenya Commercial Bank | 1153012820 | 16 | 1,420 |

National Government Constituencies Development Fund (NGCDF)

KIBWEZI EAST Constituency

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

| PMC | Bank | Account number | Bank Balance 2024/2025 kshs | Bank Balance 2023/2024 kshs |
|------------------------------|-----------------------|--------------------|-----------------------------|-----------------------------|
| Kitheini Pri. Sch | Kenya Commercial Bank | 1179279832 | 4,839 | 4,839 |
| Kithiiani Primary School | Kenya Commercial Bank | 1286845181 | 1,365 | 1,365 |
| Kithing'iisyo Primary School | Kenya Commercial Bank | 1136887431 | 68,731 | 35,642 |
| Kithyululu Pri | Equity Bank | 17302856973 85 | 87,005 | 300,000 |
| Kithyululu Pri | Sidian Bank | 01027050022 717 | 9,100 | 71,417 |
| Kiuani Sec School | Kenya Commercial Bank | 1132440106 | 2,945 | 2,945 |
| Kiuani Secondary School | Kenya Commercial Bank | 1342502647 | 700,000 | |
| Kiundwani Pri | Kenya Commercial Bank | 1132595924 | 2,571 | 4,101 |
| Kiundwani Sec School | Kenya Commercial Bank | 1137122064 | 53,849 | 353,879 |
| Kivuthini Primary School | Kenya Commercial Bank | 1176681834 | 6,543 | 6,669 |
| Kivuthini Sec Sch | Kenya Commercial Bank | 1172410828 | 66,935 | 66,935 |
| Kivutini Primary School | Kenya Commercial Bank | 12804543350 | 16,925 | 16,925 |
| Komboyoo Mixed Sec | Kenya Commercial Bank | 1283503018 | 169,754 | 3,502,535 |
| Komboyoo Primary School | Kenya Commercial Bank | 1160141487 | 108,693 | 42,073 |
| Kwa Malai Pri | Kenya Commercial Bank | 1329661265 | 32,313 | 4,500,000 |
| Kyaani Primary School | Kenya Commercial Bank | 1288274912 | 42,244 | 344,782 |
| Kyaani Sec | Kenya Commercial Bank | 1293316024 | 17,739 | 8,981,180 |
| Kyanguli Primary School | Kenya Commercial Bank | 1204012555 | 84,789 | 84,789 |
| Kyumani Primary School | Equity Bank | 17302854457 93 | 2,053 | 4,500,000 |
| Kyumani Primary School | Kenya Commercial Bank | 1166880311 | 93,340 | 93,340 |

National Government Constituencies Development Fund (NGCDF)

KIBWEZI EAST Constituency

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| PMC | Bank | Account number | Bank Balance 2024/2025 kshs | Bank Balance 2023/2024 kshs |
|---|-----------------------|----------------|-----------------------------|-----------------------------|
| Kyumani Secondary | Kenya Commercial Bank | 1179960289 | 76,330 | 125,876 |
| Kyusyani Pr Sch (Mtito Andei Ward) | Kenya Commercial Bank | 1207165530 | 4,839 | 4,839 |
| Kyusyani Primary School(Masongaleni Ward) | Kenya Commercial Bank | 1285395883 | 14,125 | 14,125 |
| Kyusyani Sec | Kenya Commercial Bank | 1293663247 | 4,840 | 4,840 |
| Kyusyani Secondary Sch | Kenya Commercial Bank | 1293663247 | 1,494 | 1,494 |
| Lukenya Primary School | Kenya Commercial Bank | 1135994714 | 9,385 | 9,385 |
| Machinery Digital Hub | Sidian Bank | 1027710006332 | 3,500,000 | |
| Machinery Township Primary School | Kenya Commercial Bank | 1181489822 | 55,733 | 1,456,943 |
| Maia Atatu Primary School | Kenya Commercial Bank | 1290395519 | 963 | 963 |
| Maikuu Chief's Office | Kenya Commercial Bank | 1318241537 | 25 | 69,915 |
| Maikuu Primary | Sidian Bank | 1027710006082 | 4,800,000 | |
| Maikuu Primary School | Kenya Commercial Bank | 1147919291 | 30,406 | 30,772 |
| Maikuu-Muusini Drift | Kenya Commercial Bank | 1305118030 | 2,149 | 3,553 |
| Makokani Pri | Equity Bank | 1730284997571 | 0 | 0 |
| Makutano Pri Sch (Masongaleni) | Kenya Commercial Bank | 1179361105 | 55,840 | 55,840 |
| Makutano Pri School (Mtito Andei) | Kenya Commercial Bank | 1208336177 | 72,129 | 1,404,104 |
| Makutano Secondary | Kenya Commercial Bank | 1197568093 | 99 | 189,941 |
| Mang'elele Pri.School | Sidian Bank | 1027150030641 | 78,205 | 78,205 |
| Masaku Ndogo Sec School | Kenya Commercial Bank | 1183554591 | 51,733 | 54,541 |

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| PMC | Bank | Account number | Bank Balance 2024/2025 kshs | Bank Balance 2023/2024 kshs |
|----------------------------|-----------------------|----------------|-----------------------------|-----------------------------|
| Masongaleni Primary School | Equity Bank | 1730285382038 | 35,274 | 3,300,000 |
| Masongaleni Primary School | Sidian Bank | 1027050022707 | 6,324 | 6,324 |
| Masongaleni Sec School | Kenya Bank Commercial | 1132508304 | 1,326 | 1,326 |
| Matulani Primary School | Kenya Bank Commercial | 1136013830 | 9,032 | 9,032 |
| Mavindini Primary School | Kenya Bank Commercial | 1285149319 | 4,094 | 4,094 |
| Mavindini Primary School | Sidian Bank | 1027710006322 | 1,500,000 | |
| Mbeetwani Pri. Sch | Kenya Bank Commercial | 1293472328 | 55,380 | 55,380 |
| Mbetwani Primary School | Sidian Bank | 1027710005674 | 1,500,000 | |
| Mbotela Primary Sch. | Kenya Bank Commercial | 1160141940 | 5,497 | 5,497 |
| Mbukoni Pri | Kenya Bank Commercial | 1136861696 | 325,034 | 326,564 |
| Metava Pri. School | Kenya Bank Commercial | 1136798242 | 2,032 | 3,436 |
| Metava Primary School | Sidian Bank | 1027710006222 | 1,500,000 | |
| Metava Primary School | Sidian Bank | 1027710006072 | 1,500,000 | |
| Miamba Pri | Kenya Bank Commercial | 1134509014 | 6,485 | 308,997 |
| Miangeni Primary School | Kenya Bank Commercial | 1293632147 | 1,478 | 1,401,608 |
| Misuuni Primary School | Kenya Bank Commercial | 1209068273 | 79,149 | 13,401 |
| Misuuni Secondary | Kenya Bank Commercial | 1182048471 | 71,397 | 71,649 |
| Mitamboni Primary School | Kenya Bank Commercial | 1204227780 | 2,598 | 1,402,778 |
| Mitasyano Primary School | Sidian Bank | 1027710005914 | 4,800,000 | |
| Mitasyano Secondary School | Sidian Bank | 1027710005924 | 8,900,000 | |

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| PMC | Bank | Account number | Bank Balance 2024/2025 kshs | Bank Balance 2023/2024 kshs |
|-----------------------------|-----------------------|-----------------|-----------------------------|-----------------------------|
| Mitonguni Pri.School | Kenya Commercial Bank | 1128537338 | 3,323 | 3,323 |
| Mitooni Primary School | Kenya Commercial Bank | 1198806532 | 1,351 | 1,351 |
| Miumoni Primary Sch. | Kenya Commercial Bank | 1203988214 | 1,047 | 1,047 |
| Molemuni Girls Sec School | Kenya Commercial Bank | 1286747694 | 47,303 | 47,303 |
| Molemuni Pri Sch-Disabled | Kenya Commercial Bank | 1122533225 | 49,528 | 49,528 |
| Mtito Andei Ict Hub | Sidian Bank | 010227710005224 | 146,118 | |
| Mtito Andei Ict Hub | Kenya Commercial Bank | 1294338463 | 425 | 551 |
| Mtito Andei Police Station | Equity Bank | 1730284997584 | 33,910 | 1,532,100 |
| Mtito Andei Primary School | Kenya Commercial Bank | 1181093597 | 13,932 | 1,713,932 |
| Mukaange Ass. Chiefs Office | Equity Bank | 1730285 | 1,800,000 | 1,800,000 |
| Mukanda Pri Sch | Kenya Commercial Bank | 1135495823 | 2,134 | 2,134 |
| Muliluni Primary School | Kenya Commercial Bank | 1211568105 | 50,562 | 50,562 |
| Mutanu Secondary Sch-PMC | Equity Bank | 1730281125874 | 54,909 | 54,909 |
| Muthingiini Boys Sec | Kenya Commercial Bank | 1318481872 | 507 | 167,066 |
| Muthingiini Girls | Sidian Bank | 010270030000237 | 76,947 | 176,409 |
| Muthingiini Pri.Sch | Kenya Commercial Bank | 1257866788 | 18,923 | 18,923 |
| Muthungue Primary | Kenya Commercial Bank | 1310516618 | 14,505 | 373,415 |
| Muthungue Sec | Kenya Commercial Bank | 1147923450 | 3,200,895 | 3,418,367 |
| Muthungue Secondary School | Kenya Commercial Bank | 1147923450 | 1,166,999 | |
| Mutomo Pri | Kenya Commercial Bank | 12864333746 | 55,811 | 57,215 |

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| PMC | Bank | Account number | Bank Balance 2024/2025 kshs | Bank Balance 2023/2024 kshs |
|-----------------------------|-----------------------|----------------|-----------------------------|-----------------------------|
| Muusini Primary School | Kenya Commercial Bank | 1179470354 | 58,669 | 58,669 |
| Muusini Primary School | Sidian Bank | 1027710006282 | 1,500,000 | |
| Mwanyani Primary School | Kenya Commercial Bank | 1177484692 | 56,491 | 56,491 |
| Mwanyani Primary School | Equity Bank | 1730286604096 | 1,500,000 | |
| Mweini Pri.Sch.Pmc | Kenya Commercial Bank | 1280093242 | 62,950 | 62,950 |
| Mwitasyano Pri.Sch | Kenya Commercial Bank | 1174660015 | 61,882 | 61,882 |
| Mwitasyano Sec Sch.Pmc | Kenya Commercial Bank | 1132453534 | 6,433 | 6,433 |
| Ndauni Ass.Chief Office | Kenya Commercial Bank | 1329656520 | 1,798,470 | 1,800,000 |
| Ndauni Primary | Kenya Commercial Bank | 1129345629 | 1,812 | 808,843 |
| Ndauni Secondary School-Pmc | Kenya Commercial Bank | 1134858388 | 18,460 | 18,460 |
| Ngilani Primary | Kenya Commercial Bank | 1301920010 | 558 | 119,662 |
| Ngiluni Primary School | Kenya Commercial Bank | 1135884056 | 57,056 | 57,056 |
| Ngokolani Primary School | Kenya Commercial Bank | 1288064705 | 94,312 | 1,428,555 |
| Ngokolani Sec | Kenya Commercial Bank | 1164567276 | 1,302,307 | 1,302,351 |
| Ngomano Primary School | Kenya Commercial Bank | 1179461096 | 3,156 | 3,156 |
| Nguuni Primary | Kenya Commercial Bank | 1148420622 | 10,331 | 10,331 |
| Nguuni Primary | Equity Bank | 1730285041885 | 0 | 32,615 |
| Ngwata Chiefs Office | Kenya Commercial Bank | 1297785592 | 15,596 | 17,000 |
| Ngwata Police Post | Equity Bank | 1730285675939 | 3,325,000 | 3,500,000 |
| Ngwata Pri,School | Kenya Commercial Bank | 1205576983 | 1,306 | 1,306 |

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| PMC | Bank | Account number | Bank Balance 2024/2025 kshs | Bank Balance 2023/2024 kshs |
|------------------------------------|-----------------------|----------------|-----------------------------|-----------------------------|
| Ngwata Sec. School | Kenya Commercial Bank | 1131258797 | 26,778 | 26,778 |
| Nooka Primary Sch. | Kenya Commercial Bank | 1170276849 | 11,396 | 11,396 |
| Nthongoni Chief's Office | Kenya Commercial Bank | 1285149181 | 31,514 | 31,514 |
| Nthunguni Primary School | Kenya Commercial Bank | 1136894705 | 127 | 1,400,715 |
| Nzambani Pri. Sch- | Kenya Commercial Bank | 1122531915 | 4,945 | 4,945 |
| Nzavoni Primary School | Kenya Commercial Bank | 1290207909 | 65,077 | 65,077 |
| Nzayo Primary Sch. | Kenya Commercial Bank | 1285702948 | 1,524 | 1,524 |
| Nzauni Primary School | Kenya Commercial Bank | 1164663356 | 167,228 | 167,228 |
| Nzwii Primary School | Kenya Commercial Bank | 1204979936 | 120,780 | 241,040 |
| Silanga Primary School | Sidian Bank | 1027710006572 | 1,500,000 | |
| Silanga Sec Sch. | Kenya Commercial Bank | 1125168668 | 4,610 | 4,610 |
| St Marys Komboyoo Girls Sec | Kenya Commercial Bank | 1118871804 | 86,865 | 4,087,745 |
| St. Josephs Girls Sec. | Kenya Commercial Bank | 12970746661 | 55,053 | 55,293 |
| St. Lucy Kalimani Sec School | Kenya Commercial Bank | 1168619467 | 237 | 363 |
| St. Peters Thange Secondary School | Kenya Commercial Bank | 1137055510 | 45,108 | 1,346,123 |
| St.Mary's Girls High Sch-Kinyambu | Kenya Commercial Bank | 1165312298 | 119,671 | 119,671 |
| Thange Primary School | Kenya Commercial Bank | 1163425893 | 70,114 | 4,414 |
| Tisya Pri | Kenya Commercial Bank | 1210449153 | 27,702 | 328,110 |
| Tsavo West Primary School | Kenya Commercial Bank | 1342470362 | 700,000 | |
| Ulilinzi Chief's Office | Kenya Commercial Bank | 1319358357 | 285 | 285 |

National Government Constituencies Development Fund (NGCDF)

KIBWEZI EAST Constituency

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| PMC | Bank | Account number | Bank Balance 2024/2025 kshs | Bank Balance 2023/2024 kshs |
|--------------------------------|-----------------------|----------------|-----------------------------|-----------------------------|
| Ulilinzi Police Post | Kenya Bank Commercial | 1297785266 | 1,498,061 | 1,622,901 |
| Ulilinzi Primary School | Kenya Bank Commercial | 1135409099 | 9,144 | 9,144 |
| Ulilinzi Secondary | Kenya Bank Commercial | 1179751922 | 30,460 | 93,677 |
| Usalama Pri | Kenya Bank Commercial | 1136788018 | 4,784 | 306,218 |
| Usalama Sec School | Kenya Bank Commercial | 1132589630 | 624 | 624 |
| Utini Assistant Chief's Office | Kenya Bank Commercial | 1318600979 | 72,656 | 1,500,000 |
| Utini Secondary School | Kenya Bank Commercial | 1130963764 | 1,702 | 1,702 |
| Utithi Primary School | Kenya Bank Commercial | 1278069224 | 41,175 | 342,125 |
| Utithi Sec | Kenya Bank Commercial | 116941469 | 20,088 | 20,088 |
| Utithi Secondary School | Kenya Bank Commercial | 1342233735 | 700,000 | |
| Uutini Primary School | Sidian Bank | 1027710006272 | 3,000,000 | |
| Wandei Primary | Kenya Bank Commercial | 1293814962 | 2,792 | 4,196 |
| Yikitaa Sec Sch | Kenya Bank Commercial | 1276423748 | 30,949 | 30,949 |
| Yikitaa Secondary School | Kenya Bank Commercial | 1342470338 | 700,000 | |
| Yikivumbu Pri. | Sidian Bank | 1027030000347 | 5,539 | 5,539 |
| Yikivuthi Pri | Kenya Bank Commercial | 1136014594 | 3,396 | 4,800 |
| Yimbuvu Primary | Kenya Bank Commercial | 1208740725 | 4,198,858 | 4,525,398 |
| Yindundu Primary School | Sidian Bank | 1027710006252 | 1,500,000 | |
| Yumbuni Primary School-PMC | Kenya Bank Commercial | 1132534992 | 28,902 | 28,902 |
| Yumbuni Secondary School-Pmc | Kenya Bank Commercial | 1130250679 | 49,483 | 49,483 |

National Government Constituencies Development Fund (NGCDF)
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| PMC | Bank | Account number | Bank Balance 2024/2025 kshs | Bank Balance 2023/2024 kshs |
|--------|------|----------------|-----------------------------|-----------------------------|
| TOTALS | | | 99,461,550 | 87,406,546 |

National Government Constituencies Development Fund (NGCDF)

KIBWEZI EAST Constituency

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

Annex 3: Progress On Follow Up of Auditor Recommendations

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|-----------------------------------|---|
| | <p>Budgetary Control and performance The summary statement of appropriation reflects receipts budget and actual on comparable basis of Kshs 286,687,170 and Kshs 260,820,779 respectively resulting to under-funding of Kshs 25,866,391 or approximately 9% of the budget. Similarly, the fund spent Kshs 203,117,362 against actual receipts of Kshs 260,820,779 resulting to under-utilization of Kshs 57,703,417 or approximately 22% of the actual receipts. The under-funding and under-utilization may affect the planned activities and may impact negatively</p> | <p>Funds were received late from the NGCDF board which led to under absorption</p> | <p>Not Resolved</p> | <p>In consultation with auditor pending appearance before DEFAC</p> |


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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|-----------------------------------|---|
| | on service delivery to the public. | | | |
| | <p>Delay in implementation of projects. Review of the approved code list and project implementation status (PIS) report as at 30 June 2024 revealed that the fund allocated Kshs 144,334,782 for implementation of forty-one (41) projects. However, only twenty (20) projects worth Kshs 95,834,781 were completed while one(1) project worth Kshs 8,900,000. was ongoing and twenty (20) projects worth Kshs 39,600,001 had not started.in the circumstances, the value for money on the incomplete projects could not be confirmed</p> | <p>The aforementioned projects have been initiated and are projected to be completed within a span of three months</p> | <p>Not Resolved</p> | <p>In consultation with auditor pending appearance before DEFAC</p> |
| | <p>Lack of effectiveness in management of bursaries Review of bank reconciliation</p> | <p>Bursary were issued to students after the closure of school which in some cases led</p> | <p>Not Resolved</p> | <p>In consultation with auditor pending appearance before DEFAC</p> |

National Government Constituencies Development Fund (NGCDF)

KIBWEZI EAST Constituency

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---------------------------------|---|---|
| | <p>statements provided in support of the bank balance of Kshs 58,793,727 as disclosed in NOTE 11A to the financial statements reflects unrepresented cheques amounting to Kshs 13,819,731. included in the amount is Kshs 3,710,196 which relate to bursaries payments that were unrepresented at at 30th June 2024, some of which dated back to February 2024. further, there was no evidence provided to confirm follow -up by the constituency development fund committee(CDFC) on the unrepresented bursary cheques to ensure the needy beneficiaries benefit from the funds.</p> <p>In the circumstances, the effectiveness of the measures put in place for management of</p> | <p>to unrepresented cheques</p> | |  |

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|-----------------------------------|---------------------|-----------------------------------|--|
| | bursaries could not be confirmed. | | | |



NG-CDF
KIBWEZI EAST
11 AUG 2025
Sign:

Alex M. M. Charles
Fund Account Manager.