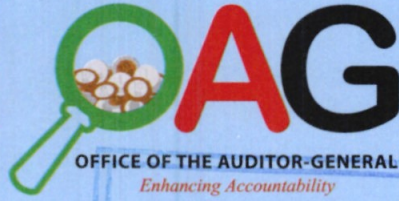


REPUBLIC OF KENYA



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THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 19 FEB 2026 DAY: Thurs

TABLED BY: Hon. George Munyara

CLERK-AT-TABLE: Modu Atabo

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REPORT

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – CENTRAL IMENTI
CONSTITUENCY**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

CENTRAL IMENTI 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)

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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
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

To be the National Leader in Economic Prosperity and Social Stability

Mission

To create an enabling environment with the requisite infrastructure that empowers constituents towards Integrated Development on Education, Security, Agribusiness and Social Stability

Core Values

1. **Integrity and Professionalism-** We respond to development needs as dictated by community priorities and existing standards of development per ward
2. **Efficiency and Excellence-** We have put in place a robust process of enhancing project ownership by the beneficiary community
3. **Responsive-** We respond to community needs with urgency and in timely manner
4. **Unity of purpose-** We work as a team with synergy of ideas and focus towards empowerment of the Constituents
5. **Accountability and Transparency –** We are responsible and accountable to all constituents and supervisory bodies

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 Central Imenti 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:

1.	AIE holder	Leah Wairimu Njoroge
2.	National Sub-County Accountant	Tom Ndune Munga
3.	Chairman NGCDFC	Mantu Mathiu Mwobobia
4.	Member NGCDFC	Nelly Nkatha Kimathi

(c) Fiduciary Oversight Arrangements

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

NG CDF Building
Along Meru Nairobi Highway
Meru KENYA.

(e) NGCDF Central Imenti Constituency Contacts

P.O. Box 1646 - 60200
Telephone: (254)
E-mail: cdfcentralimenti@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NGCDF Central Imenti Constituency Bankers

1. Bank: Equity Bank
Account number: 0370261971374
Branch:Nkubu Branch
P.O. Box 75104 00200
NAIROBI
2. Central Imenti Deposit Account
Bank:Family Bank
Account number.062000033078
Branch:Nkubu Branch
3. PMC Bank Details

NO.	Name of the Project/Account Name	Bank Name and Branch	Account Number
1	Karugwa Primary School	Cooperative - Nkubu	1141207477800
2	Kathenju Primary School	Cooperative - Nkubu	1141207489100
3	Kathiranga West Assistant Chiefs Office	Cooperative - Nkubu	1141207402200
4	Kauthene Primary School	Cooperative - Nkubu	114120748400
5	Nyweri Mixed Day Secondary School	Cooperative - Nkubu	1141023303900
6	St. Nicholas Boarding & Day Primary School	Cooperative - Nkubu	1141207504100
7	Abothuguchi Secondary School	Equity-Nkubu	370282352875
8	ACK RIKANA PRIMARY SCHOOL	Equity-Nkubu	370293010787
9	C.I. Environment Cdf Project	Equity-Nkubu	370271390852
10	CCM Gitugu Primary School	Equity-Nkubu	370280922262
11	Central Imenti Environment Project	Equity-Nkubu	370277372340

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

12	Central Imenti Sports Project	Equity-Nkubu	370278905310
13	Chaaria Deb Primary School	Equity-Nkubu	370264490972
14	Gatenderene Primary School	Equity-Nkubu	370269254564
15	Gatuatine Day Secondary School	Equity-Nkubu	370263708520
16	Gatuatine Primary School	Equity-Nkubu	370269435946
17	Gatuune Assistant Chief Office	Equity-Nkubu	370280354211
18	Gatuune Primary School	Equity-Nkubu	370264490530
19	PCEA Gikuuru Primary School	Equity-Nkubu	370264500795
20	Gitene Pry School	Equity-Nkubu	370264490363
21	Githongo Police Post	Equity-Nkubu	370282169428
22	Githongo Sec School	Equity-Nkubu	,
23	Gitie Primary School	Equity-Nkubu	370271497685
24	Holy Family Nkuene Day Secondary School	Equity-Nkubu	370277981346
25	Kaguma Day Secondary School	Equity-Nkubu	370269232279
26	KAGUMA PRIMARY SCHOOL	Equity-Nkubu	370278150750
27	Kanywee Asst Chief	Equity-Nkubu	370282674015
28	CCM Kaongo Girls Secondary School	Equity-Nkubu	370282349448
29	KAONGO PRIMARY SCHOOL	Equity-Nkubu	370277979834
30	Karaene Day Secondary	Equity-Nkubu	370263752778
31	Kariene Police Post	Equity-Nkubu	370282137278
32	Kariene Primary School	Equity-Nkubu	0370278900461
33	Karii Primary School	Equity-Nkubu	370271497061
34	Karimunga Primary School	Equity-Nkubu	370269471724
35	Karindine Primary School	Equity-Nkubu	370264528649
36	Karingene Primary School	Equity-Nkubu	370264491148
37	Kathathene Primary School	Equity-Nkubu	370277687868
38	Katheri East Chiefs Camp	Equity-Nkubu	370282272300
39	KATHERI PRIMARY SCHOOL	Equity-Nkubu	370264499665
40	kathiranga central ass chief	Cooperative Bank	01141207402300
41	Kathiranga Day Secondary School	Equity-Nkubu	370279565316
42	Kathita Primary School	Equity-Nkubu	370277716950
43	KAUGU ASSISTANT CHIEFS OFFICE	Equity-Nkubu	370281360099
44	KAUGU PRY SCHOOL	Equity-Nkubu	370277706451
45	Kauthene Asst Chief Office	Equity-Nkubu	370278911563
46	Kauthene Primary School	Equity-Nkubu	370284874992
47	Keeru Secondary School	Equity-Nkubu	370282495353
48	Kiamakoro Primary School	Equity-Nkubu	370269236049
49	Kiamuri Assistant Chief Office	Equity-Nkubu	370282530395

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

50	Kiamuri Day Secondary School	Equity-Nkubu	370293035902
51	KIAMURI PRY SCHOOL	Equity-Nkubu	370293035774
52	Kianthumbi Assistant Chief	Equity-Nkubu	370280339911
53	Kiarago Assistant Chiefs Office	Equity-Nkubu	370279533465
54	Kibari Primary School	Equity-Nkubu	370264767295
55	Kieni Primary School	Equity-Nkubu	370269237213
56	Kijja Assistant Chiefs Office	Equity-Nkubu	370280921746
57	Kijja Secondary School	Equity-Nkubu	370277398344
58	KIJIJONE PRIMARY SCHOOL	Equity-Nkubu	370277909920
59	Kinjo Day Secondary School	Equity-Nkubu	370279065127
60	Kinjo Girls Secondary School	Equity-Nkubu	370282774153
61	Kinjo West Asst Chief	Equity-Nkubu	370280339583
62	Kioru Assistant Chief Office	Equity-Nkubu	370279532916
63	Kioru Primary School	Equity-Nkubu	370277693749
64	CCM KIRIA PRY SCHOOL	Equity-Nkubu	370286579086
65	Kirirwa Assistant Chief Office	Equity-Nkubu	370282044423
66	Kirirwa Day Secondary School	Equity-Nkubu	370282046453
67	KIRIRWA PRIMARY SCHOOL	Equity-Nkubu	370279602068
68	Kirwiro Primary - Classroom	Equity-Nkubu	370285602804
69	Kirwiro Primary - Field	Equity-Nkubu	370285602830
70	Kirwiro Primary - Renovations	Equity-Nkubu	370285602772
71	KIRWIRO PRIMARY SCHOOL LAB	Equity-Nkubu	370269235392
72	Kithaku Police Post	Equity-Nkubu	370280341106
73	Kithirune Day Secondary School	Equity-Nkubu	370282368494
74	Kithirune East Chiefs Camp	Equity-Nkubu	370278951929
75	Kithirune Girls Secondary School	Equity-Nkubu	370263485329
76	MCK Kithirune Primary School	Equity-Nkubu	370277699810
77	KARIA KA NGOGO PRIMARY SCHOOL	Equity-Nkubu	370279470628
78	Makandune Chiefs Office	Equity-Nkubu	370282814595
79	Makandune Assistant Chief	Equity-Nkubu	370271413869
80	Makandune Girls Secondary School	Equity-Nkubu	370282775521
81	Makandune Primary School	Equity-Nkubu	370269369494
82	Manthi Primary School	Equity-Nkubu	370279084780
83	Marathi Assistant Chief Office	Equity-Nkubu	370282528331
84	Matetu Assistant Chief	Equity-Nkubu	370282817015
85	Matetu Primary School	Equity-Nkubu	370279730786
86	Mbanjone Primary School	Equity-Nkubu	370269254899
87	Mbwinjeru Day Secondary School	Equity-Nkubu	370277697968

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

88	Mbwinjeru Primary School	Equity-Nkubu	370277697968
89	MCK Bishop Nthamburi Primary School	Equity-Nkubu	370264498296
90	Mck Chaaria Primary School	Equity-Nkubu	370262411696
91	Mck Giampuko Primary School	Equity-Nkubu	370280350628
92	Mck Mitaratu Primary School	Equity-Nkubu	370280359792
93	MCs Gaitu Primary School	Equity-Nkubu	370279085458
94	MUGAMBONE DAY SEC SCHOOL	Equity-Nkubu	370278886280
95	Mugambone Primary School	Equity-Nkubu	370277737481
96	MUJWA PRIMARY SCHOOL	Equity-Nkubu	370277717351
97	Mukune Gakwine Primary School	Equity-Nkubu	370269255719
98	Mukuune Primary School	Equity-Nkubu	2070285796898
99	Murathi Primary School	Equity-Nkubu	370262660162
100	Muri Day Secondary School	Equity-Nkubu	370277394164
101	Muri Primary School	Equity-Nkubu	370279577136
102	Murugi Day Secondary School	Equity-Nkubu	370279051289
103	Muthangene Day Secondary School	Equity-Nkubu	370279051614
104	Muthangene Primary School	Equity-Nkubu	370279051341
105	Muurugi Primary School	Equity-Nkubu	370279563351
106	Mwanganthia Secondary School	Equity-Nkubu	370294583820
107	Mwitumura Primary School	Equity-Nkubu	370264491312
108	Ngeene Primary School	Equity-Nkubu	370270262258
109	Ngonga Primary School	Equity-Nkubu	370279071716
110	Nguchia Day Secondary School	Equity-Nkubu	370280988671
111	NGUCHIA PRIMARY SCHOOL	Equity-Nkubu	370285846359
112	NGUCHIA PRIMARY SCHOOL	Equity-Nkubu	0370269545043
113	Njuthine Pry School	Equity-Nkubu	730264491597
114	Nkiriri East Asst Chief Offc	Equity-Nkubu	370280340450
115	Nkiriri West Assistant Chief Office	Equity-Nkubu	370280341152
116	Nkuene Assistant Chief Office	Equity-Nkubu	370279393810
117	Nkuene Primary School	Equity-Nkubu	370279999087
118	Nkuura Primary School	Equity-Nkubu	370264563661
119	Ntharagwene Pry School	Equity-Nkubu	370279353844
120	NTONYERO PRY SCHOOL	Equity-Nkubu	370279043967
121	NYWERI PRY SCHOOL	Equity-Nkubu	370264447729
122	Ruguti Assistant Chief Office	Equity-Nkubu	370282369673
123	Ruiga Assistant Chief Office	Equity-Nkubu	370282397877
124	Runywene Primary School	Equity-Nkubu	370264494264
125	Rwanderi Primary School	Equity-Nkubu	370277706738
126	RWARE PRIMARY SCHOOL	Equity-Nkubu	370279066664

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

127	St Bonaventure Day Secondary School	Equity-Nkubu	370269233984
128	St. Nicholas Boarding & Day Primary School	Equity-Nkubu	370284832576
129	Tabata Pry School	Equity-Nkubu	370282349528
130	Gakurwene assistant Chiefs Office	Family- Nkubu	62000029371
131	Igane Primary School	Family- Nkubu	62000026075
132	Kathiranga North Assistant Chiefs Office	Family- Nkubu	62000024595



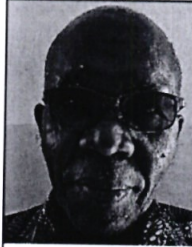


(g) Independent Auditor

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






(h) Principal Legal Adviser

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

3. NGCDF Committee

 Mantu Mathiu Mwobobia - Chairman	Date of birth:1954 Qualifications: A' Level, Approved Teacher 1(AT1) Work Experience: 22 years
 Nelly NKatha Kimathi Secretary	Date of birth: 03.04.1993 Qualifications: Diploma in Social work and community development, Diploma in Education Work Experience: 7 years
 Alexander Manyara Member	Date of birth: 30.11.1954 Qualifications: O' level Approved graduate teacher Work Experience: 33 years
 James Muriungi Mutungi Member	Date of birth: 01.10.1950 Qualifications: Higher National Diploma in electrical engineering and Diploma in technical teachers Work Experience: 33 years
 Evans Munene Member	Date of birth: 10.01.1998 Qualifications: Bachelor's degree in Arts and Post graduate in Education

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

 Rose Karimi Gitonga Member	Date of birth: 02.11.1962 Qualifications: Primary School Education
 Grace Kinya Kinja Member	Date of birth: 1963 Qualifications: Primary School Education
 Faith Mwiriki Member	Date of birth: 29.02.1982 Qualifications: Bachelor Degree in Education, Early childhood Work Experience: 8 years
 Joseph Sawe Deputy County Commissioner	Date of birth: 31.12.1967 Qualifications: Masters in project planning and management, Masters of Arts in social work and Bachelor Degree in public administration Work Experience: 28 years
 Leah Wairimu Njoroge Fund Account Manager	Date of birth: 06.01.1981 Qualifications: Masters in Public Policy and Administration, Certified Public Accountant, Certified Public Secretary and Bachelor Degree in International Business Administration Work Experience: 22 years

4. NG-CDFC Chairman's Report



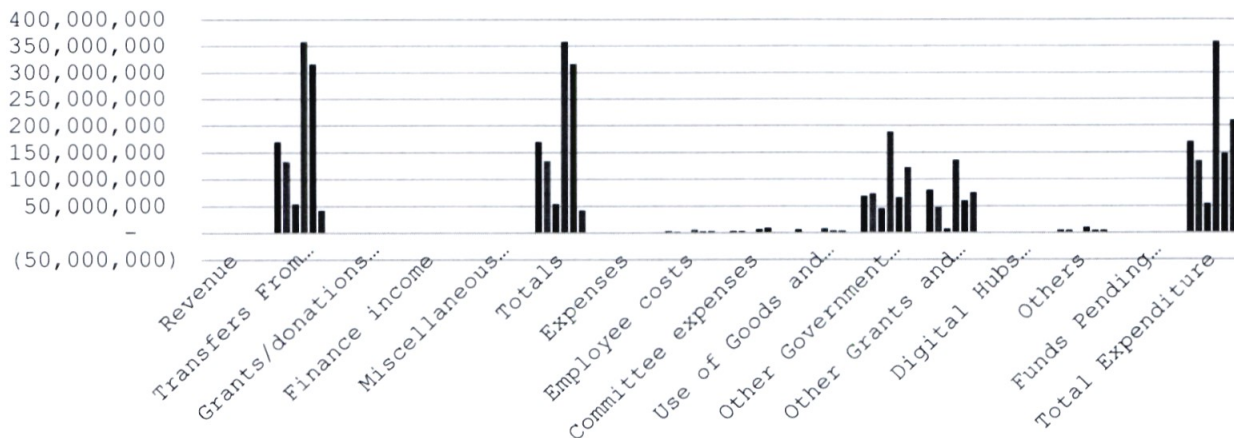
Mantu Mathiu Mwobobia

Central Imenti Constituency is in Meru County, it has four wards namely: Abothuguchi West, Abothuguchi Central, Kiagu ward and Mwanganthia ward. It has a population of 141,768 people as per the Kenya Bureau of statistics census of 2019. The main economic activities are: tea growing, banana growing, coffee growing and livestock rearing

In the financial year 2024/2025 Central Imenti Constituency utilized Kshs 316,391,192 out of Kshs 358,849,049 available for utilization representing 88% absorption rate.

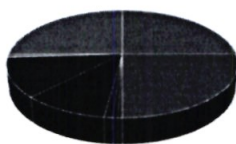
**National Government Constituencies Development Fund (NGCDF)
 Central Imenti Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2025**

Central Imenti Statement of Appropriation as
 at 30 June 2025



- Original Budget Kshs a 2024/2025
- Original Budget Adjustments Kshs b Opening Balance (operational, deposit and PMCs C/Bk) and AIA
- Original Budget Adjustments Kshs b Previous Years' Outstanding disbursements
- Final Budget Kshs C=(a+b) 2024/2025
- Actual on comparable basis Kshs d 2024/2025

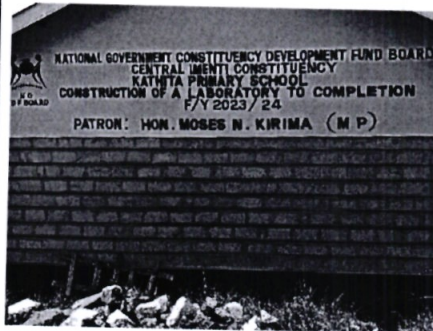
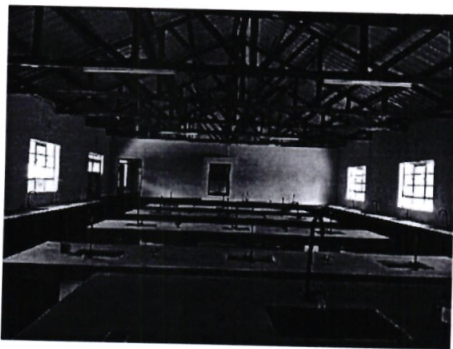
Original Budget Kshs a 2024/2025



- Revenue
- Transfers From the NGCDF Board
- Grants/donations from other entities
- Finance income
- Miscellaneous income
- Totals

Key achievements for the Central Imenti Constituency

- The constituency has greatly benefited from NG-CDF notably in the sectors of education, seven (7) JSS laboratories and seven (7) grade 9 classrooms have successfully be completed and handed over to the clients ,the bursary funds have benefitted more than 4,713 needy students both in tertiary and secondary across the constituency during the year, NG CDF Committee has continuously supported infrastructures both in secondary and primary schools by renovating the dilapidated classrooms and re-roofing and construction of new classrooms. Notably Central Imenti Constituency has been working towards conserving the environment through tree planting both exotic and indigenous trees in schools.





Kathita Primary School Laboratory

Emerging Issues

- With the change of education policy on Competence Based Curriculum, the Junior secondary schools initially were to be hosted by secondary schools where the government channeled infrastructure funds to selected secondary schools, on change of regime the policy changed and now the Junior Secondary Schools are hosted in primary schools creating a need for more infrastructures like additional classrooms and laboratories. This has adversely affected Central Imenti Constituency since all primary schools do not have laboratories
- With new Higher Education Loans Board Policy needier applicants have been mis categorized therefore several applications have been received looking for financial support from NG CDF

Challenges

- The constituency has encountered a number of challenges: many projects requiring financial support against limited resources, legal matters challenging the fund, delayed release of funds from the National Treasury, transfer /separation of the accounting officers and lack of essential technical experts like structural engineers, technicality of procurement laws to the PMC's

- Lack of public land hence the NG CDF has to procure land to construct National Government Administration Offices
- Boundaries disputes among sub locations thus affecting implementation of projects
- Several needy deserving cases not benefitting due to constrained budgets
- Increased cost of supervision due to labor based contracts and some cases poor workmanship
- Lack of documentation on Prior years pending issues that are supposed to be cleared by the Auditor General
- Tax arrears emanating from past years.
- The fund is embattled with court cases

Recommendations

- To address the challenges cited above the NG CDFC has recommended NG CDF Board to second officers from the Ministry of public works in every county to address the recurring audit issues on poor workmanship, more funds be set aside to train project management committees, increase the NG CDF national government revenue share, the NG CDF Board releases funds on time to ensure utilization is effected within the year and value for money is realized by the residents


.....

Name: Mantu Mathiu Mwobobia
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 Central Imenti Constituency 2023-2027** plan are to:

- i. To improve school performance in National Examinations and CBC adoption with retention and transitioning to higher levels of learning
- ii. To improve the social security standards in the constituency
- iii. To empower youth, women and persons with disabilities in government devolved funds as well as general development in the constituency
- iv. To improve infrastructure and technology within the constituency
- v. To improve security in the Constituency
- vi. Increasing marketing and value addition initiatives
- vii. To increase digitization in the NG-CDF processes as well as geo-mapping of the same projects

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	Number of usable physical infrastructure built in primary schools. Number of bursary beneficiaries at all levels	In FY 2024/25 -7 JSS laboratories were constructed and handed over, 3 exhaustible toilets to primary schools were completed at Nguchia, Gaitu, Ng'onga primary schools and 9 grade 7

		tertiary institutions		JSS classrooms were Completed at Nkuura, Giampuko, Nguchia, Mitaratu Kauthene, Kirwiro and Gitugu were completed and in use roofed at Kauthene Primary school - Bursary students who benefited in both secondary and tertiary are 4713
Security	To provide security to ensure a safe environment for the constituents	Improved security for constituents	Number of usable physical infrastructure built in locations, sub locations and police stations	Kirirwa, Kithaku and Kaugu assistants chiefs offiuces which were ongoing were completed and currently in use
Climate change mitigation activities	To improve environment conservation for sustainable development	Conserve the environment	Number of tree seedlings planted	The tree planting exercise was conducted in October 2024 with an aim of conserving the environment and giving economic benefits to the beneficiary institutions
Emergency	To address the unforeseen occurrences during the financial year	Address emergency issues occurring in the financial year and cannot wait for the normal annual allocation	Number of usable facilities constructed using emergency funds	Three exhaustible toilets were constructed and in use , i.e. Gaitu, Nguchia and Ng'onga primary schools, Gabions were constructed in Mukune Gakwine to check on the ground that was eroding affecting the existing structures

6. Governance Statement

a. Appointment

Section 43(1) of the NG CDF Act 2015 amended 2023 provides that there is established a National Government National Constituency Development Fund Committee for every committee. Each Constituency Committee shall comprise of:

- The national government official responsible for co-ordination of national government functions;
 - Three men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - Three women nominated in accordance with subsection (3). one of whom shall be a youth at the date of appointment:
 - One persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - NG CDF Board coopted member
-
- **The process of National Government Constituency Development Fund Committee formation**

The process is initiated by the Chief Executive Officer on disseminating of a circular issuing guidelines on the formation of the committee to the Accounting Officers
 - The Fund Account Manager writes a letter to the Deputy County Commissioner and Constituency Office Manager requesting for the nomination of members of the selection panel as per the guidelines and maintain a record confirming receipt
 - The Deputy County Commissioner nominates in writing an officer or his/her representative who will be the chairperson to the NG CDFC selection panel.
 - The Constituency Office Manager shall nominate in writing two persons of either gender to be members of the selection panel.

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

Following the lapse of the NG CDFC mandate of two years, the Chief Executive Officer communicated vide circular number NG-CDFB/CEO/CIRCULARS/Vol.111 (002) dated 18th November 2024 to all Fund Account Managers, The FAM communicated to the Deputy County Commissioner on the formation and requested for nomination of two members to the selection panel and further communicated to the Constituency Office Manager on nomination of a male and female nominees to the selection panel as stipulated in the NG CDF Act 2015 Sec 43(1)

The Selection Panel met and deliberated on the formation process where they invited applications and later interviewed the applicants.

The members who had worked in the fund were given priority, 7 members were reinstated and new entrants was 1. The report was forwarded to the NG CDF Board on 31st December 2024 while the gazettelement took place on 21st May 2025 vide Kenya Gazette Notice Vol. CXXVII – No. 98

b. Removal of a member

Section 44(11) provides grounds for removal which are.

Serious violation of the Constitution or any other law including a contravention of Chapter Six;

Gross misconduct, whether in performance of the member's or office holder's functions or otherwise incompetence, bankruptcy and any other cause as may be deemed justifiable

The process of removing a member.

There must be a complaint lodged to the NG CDF Committee citing grounds of removal

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

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

Central Imenti Constituency did not remove any member after the gazettelement.

c. Roles of the Committee.

Under the Act NG-CDFC is mandated to do the following: -

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

d. Induction/Training.

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

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

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

e. Number of Meetings in a Year.

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

Central Imenti Constituency convened 17 meetings in the course of the financial year.

Name	06/7/2024	15/08/2024	28/08/2024	02/10/2024	08/10/2024	05/12/2024	19/12/2024	30/12/2024	24/01/2025	25/02/2025	26/2/2026	03/03/2025	04/03/2025
Mantu Mathiu	x	x	√	x	√	x	x	x	x	√	√	√	√
Samuel Njuguna	x	x	√	x	√	x	x	x	x	x	√	x	x
Alexander Manyara	x	x	√	x	√	x	x	x	x	x	√	x	x
Rose Karimi	x	x	√	x	√	x	x	x	x	x	√	x	x
Nelly Kimathi	x	x	√	x	√	x	x	x	x	√	√	√	√
Evans Munene	x	x	√	x	√	x	x	x	x	√	√	√	√

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Faith Mwiriki	√	√	√	×	√	×	×	×	√	×	√	×	×
James Mutungi	√	√	√	×	√	×	×	×	√	×	√	×	×
Stephen Gitonga	×	×	√	×	√	√	√	√	×	×	√	×	×
Charles Kiremu	×	×	×	×	×	×	×	×	×	√	×	√	√
Leah Wairimu	√	√	√	√	√	√	√	√	√	×	√	×	×
Tom Munga	×	×	×	×	×	×	×	×	×	×	×	×	×
Geofrey Ndubi	√	√	×	√	×	×	×	×	√	×	×	×	×
Simon Mwiti	√	√	×	×	×	×	×	×	√	×	×	×	×
Margret Kinanu	√	√	×	√	×	√	√	√	√	×	×	×	×
Josphat Mutembe i	√	√	×	×	×	×	×	×	√	×	×	×	×
Edith Mworia	√	√	×	×	×	×	×	×	√	×	×	×	×
Raymond Jembe	×	×	×	√	×	×	×	×	×	×	×	×	×
Musik Valore	×	×	×	×	×	√	√	√	×	×	×	×	×
Gerald Mwita	×	×	×	×	×	×	×	×	×	√	×	√	√

National Government Constituencies Development Fund (NGCDF)

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Caroline Nkirote Kigunda	x	x	x	x	x	x	x	x	x	x	√	x	√	√
Name	05/03/2	27/3/25	4/6/25	25/6/25										
Mantu Mathiu	√	√	√	√										
Samuel Njuguna	x	√	√	√										
Alexander Manyara	x	√	√	√										
Rose Karimi	x	√	√	√										
Nelly Kimathi	√	√	√	√										
Evans Munene	√	√	√	√										
Faith Mwiriki	x	√	√	√										
James Mutungi	x	√	√	√										
Stephen Gitonga	x	√	√	√										
Leah Wairimu	x	√	√	√										
Joseph Sawe	x	x	√	√										

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Grace Kinya Kinja	x	x	√	√									
Charles Kiremu	√	x	x	x									
Tom Munga	x	x	√	√									
Geoffrey Ndubi	x	x	x	x									
Josphat Mutembe i	x	x	x	x									
Margret Kirimi	x	x	x	x									
Edith Mworia	x	x	x	x									
Simon Mwiti	x	x	x	x									

f. Policy on Conflict of Interest.

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

None of the NG CDFC members declared conflict of interest during the year under review.

g. Remuneration of Members

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

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

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

h. Ethics and Code of Conduct

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

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

i. Risk Management

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

The NG CDF Board conducted a national wide training in Mountain Breeze Hotel in June 2025, NG CDFC were trained on risk management further the FAM conducted an elaborate training and sensitized the NG CDFC on constituency risks. The NG CDFC has embarked on mitigating of numerous stale cheques by engaging the Postal Corporation of Kenya to deliver and bring returns on bursary cheques, to fund the projects to completion so as to give value to the residents and recruit qualified employees to improve on project management committee documentation.

The NG CDFC has been conducting continuous trainings to the project management committees on the procurement processes and taxation issues

7. Management Discussion and Analysis

Central Imenti Constituency has continuously funded security and education infrastructural projects from the fund. New classrooms have been constructed, classrooms have been renovated, laboratories have been constructed and students have benefited from the bursary program

(a) Key Projects

For the last five years Central Imenti has constructed laboratories, administration blocks and classrooms

Kiamakoro Primary School laboratory, Kirwiro Primary School laboratory, Kathathene Primary School, Kathita Primary School laboratory, Karindine Primary School laboratory, Mukune Gakwine Primary School Laboratory, Rwanderi Primary School, Kioru Primary School Laboratory, Matetu Primary School Laboratory, Makandune Primary School laboratory, Mitaratu Primary School JSS classroom, Kinjo Day Secondary School Laboratory, among others. These projects have played a great role in improving the performance of the students and supporting the new curriculum initiative.



Figure 1. Gitie Primary School laboratory



Figure 2. St. Nicholas Primary School administration block



Figure3: Giampuko pry school classroom with desks

(b) Financial performance

Financial Year	Amount Received	Amount Disbursed	Outstanding from the Board
2024/2025	170,469,856	128,011,999	42,457,857
2023/2024	166,593,720	166,593,720	
2022/2023	138,215,033	138,215,033	
2021/2022	137,088,879	137,088,879	
2020/2021	137,088,879	137,088,879	

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Expenditure performance on education sector and other grants for the past five years

FINACIAL YEAR	SECTOR	FINAL BUDGET	EXPENDITURE	% OF UTILIZATION
2024/2025	Transfer To Other Government(P primary Schools, Secondary Schools And Tertiary Institutions)	188,909,814.00	66,363,034.00	35%
	Other Grants (Environment, Emergency and Bursary)	136,028,601.00	60,691,732.00	45%
2023/2024	Transfer To Other Government(P primary Schools, Secondary Schools And Tertiary Institutions)	160,028,443.00	113,858,354.00	71.10%
	Other Grants (Environment, Emergency Bursary)	98,265,767.00	54,127,950.00	55.10%
2022/2023	Transfer To Other Government(P primary Schools, Secondary Schools And Tertiary Institutions)	72,253,182.00	9,053,094.00	13%
	Other Grants (Environment, Emergency, Sports And Bursary)	65,428,162.00	42,906,310.00	63%
2021/2022	Transfer To Other Government(P primary Schools, Secondary	72,552,898.00	70,752,810.00	97.50%

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	Schools And Tertiary Institutions)			
	Other Grants (Environment, Emergency, Sports And Bursary)	110,181,330.00	96,257,223.00	87.40%
	Transfer To Other Government(P rimary Schools, Secondary Schools And Tertiary Institutions)	100,444,277.00	87,091,739.00	86.70%
2020/2021	Other Grants (Environment, Emergency, Sports And Bursary)	105,061,287.00	60,430,545.00	57.50%

c) Compliance with statutory requirements.

Central Imenti NG-CDF is an entity that has fully complied with provisions of the constitution of Kenya 2010, NG-CDF Act 2015, PFM Act 2012, PPADA 2015 and all other relevant laws

Central Imenti NG-CDF has ensured that it's deducting and remitting all the statutory required deductions and submitting them to the relevant authorities on time.

FUTURE DEVELOPMENT

Central Imenti NG CDF intends to automate the bursary processes in future. Further with the new E Government procurement system the entity has initiated the process of sensitizing the suppliers, contractors and consultants to register, in future all the procurement shall be on E platform

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Name: Leah Wairimu Njoroge
Fund Account Manager



8. Environmental and Sustainability Reporting

Central Imenti Constituency strategic intent is to focus on attaining various strategic objectives among them being environmental conservation for sustainable development and mitigation against negative impacts of climate change by planting more trees in the entire constituency in public institutions more so concentrating on the lower zones which are badly hit by poor unpredictable weather patterns, provision of water storage tanks and construction of gabions to the areas with loose soils to conserve the soil.

Central Imenti focus on environment is to increase the forest coverage through tree planting, conserve the soils and impact on the livelihood of the residents through planting trees with wide range of economic benefits

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Central Imenti 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

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NG-CDF has allocated part of its budget to climate change mitigation activities such as afforestation, reforestation, grassroots sensitization, and tree seedling production.

2. Environmental performance

Central Imenti strategic plan outlines the mandate of the constituency in regards to environmental Protection and Climate Change Management which is to plant more trees within private and public institutions and sensitize the community to protect the existing ones within their residence

During the financial year Central Imenti conducted tree planting exercise targeting the public institution in the lower zones where we have been facing the challenges of rain patterns year after year, with a main aim of improving the forest cover, the constituency planted 3,500 exotic and indigenous trees.

The constituency has been facing the challenges of sustainability of the tree planting program, to curb the issue, the NG CDF committee conducted a sensitization program to beneficiary institutions that involved other education stakeholders for follow up purposes and also other cross cutting issues affecting the youth in the community which were unemployment and indulging into alcohol abuse.

The NG CDF has also been funding security projects in the financial year two assistant chief's offices were constructed at Ruiga and Ruguti sub locations bringing services closer to the community

Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. Central Imenti 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.

3. Marketplace practices-

Central Imenti 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.

4. Community Engagements-

Central Imenti 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

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

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

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

Public Awareness

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

Central Imenti 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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Name: Leah Wairimu Njoroge
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-Central Imenti 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-Central Imenti 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- Central Imenti 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 Central Imenti 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

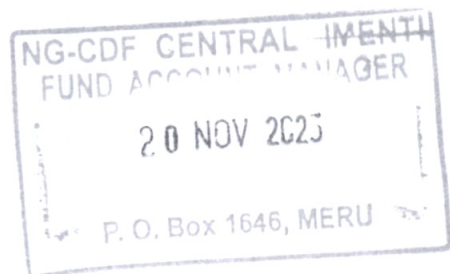
The NGCDF- Central Imenti Constituency financial statements were approved and signed by the Accounting Officer on 20/11 2025.

.....
Mantu Mathiu Mwobobia

**Name: Mantu Mathiu Mwobobia
Chairman – NGCDF Committee**

.....
Leah Wairimu Njoro

**Name: Leah Wairimu Njoro
Fund Account Manager**



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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Central Imenti Constituency set out on pages 1 to 82, which comprise of the statement of financial position as at 30 June, 2025 and the

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Central Imenti Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended, 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unacknowledged Bursary Disbursements

The statement of financial performance reflects other grants and transfers actual expenditure amount of Kshs.65,623,410 which includes bursaries totalling Kshs.41,588,773 disbursed to needy students in secondary schools, special needs schools, and tertiary institutions as disclosed in Note 14 to the financial statements. Audit verification revealed that out of the Kshs.41,588,773 disbursed, only Kshs.33,160,393 was acknowledged by the beneficiary institutions, leaving a balance of Kshs.8,428,280 unacknowledged. This casts doubt on whether all bursary funds reached the intended beneficiaries.

In the circumstances, accuracy and completeness of other grants and transfers actual expenditure amount of Kshs.8,428,280 could not be confirmed.

2. Undisclosed Tax Arrears

The statement of financial position reflects total liabilities balance of Kshs.3,398,907 made up of third-party deposits and gratuity provisions balances of Kshs.1,618,724 and Kshs.1,780,183 respectively and excludes any tax arrears. Review of National Government Constituencies Development Fund Board letter reference. NG-CDFB/CEO/KNA/VOL V. 7(6) dated 16 September, 2025 indicated that Kenya Revenue Authority raised a demand note for Kshs.684,997 covering the period between 2018 to 2022 financial years which have not been disclosed in the financial statements.

In the circumstances, the accuracy and completeness of total liabilities balance of Kshs.3,398,907 could not be confirmed.

3. Lack of Ownership Documents

The statement of financial position reflects property, plant and equipment net book value of Kshs.176,997 which includes Nil land and buildings as disclosed in Note 22 to the

financial statements. However, the summary of fixed assets register in Annex 1 of the financial statement reflects buildings net book value of Kshs.15,485,795 leading to a variance which has not been explained or reconciled. Further, the land on which the NGCDF office stands does not have a title deed contrary to Section 72(1)A of the Public Financial Management Act, 2012 which states that an Accounting Officer is responsible for the management of the entity's assets and liabilities; and (b) manage those assets in a way which ensures that the National Government entity achieves value for money in acquiring, using and disposing of those assets. Further, in the register is one vehicle valued at Kshs.3,600,000 whose ownership could not be confirmed due to lack of a log book.

In the circumstances, the accuracy and completeness of property, plant and equipment net book value of Kshs.176,997 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.358,872,549 and Kshs.316,414,692 respectively resulting to an under-funding of Kshs.42,457,857 or 12% of the budget. Similarly, the Fund spent Kshs.148,360,875 against actual receipts of Kshs.316,414,692 resulting to an under-utilization of Kshs.168,053,817 or 53% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Prior Year Audit Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness

of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Fund in 2024/2025 revealed that the matters were resolved.

Other Information

The National Government Constituencies Development Fund Committee is responsible for the Other Information set out on page ii to xxxix which comprise of Key Constituency Information and Management, NGCDF Committee, NG-CDFC Chairman's Report, Statement of Performance Against Predetermined Objectives for FY2024/25, 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

Non – Compliance with the Public Procurement Capacity Building Levy Order, 2023

Review of records reveals that the Fund entered into contracts but no documentary evidence has been provided to confirm that the Fund complied with paragraph 3(1) of the Public Procurement Capacity Building Levy, Order 2023 which states that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes. In addition, Public Procurement Regulatory Authority (PPRA) circular No. 01/2024 dated 30 August, 2024 which requires procurement entities to remit the levy to the Authority through the e-Citizen payment platform by the 20th day of the subsequent month and also file monthly returns.

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

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

REPORT ON 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 Management and National Government Constituencies Development Fund Committee

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.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The 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

25 November, 2025

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

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

	Note	2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	170,469,857
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	12,000
Total revenue		170,481,857
Expenses		
Employee costs	10	3,306,234
Committee expenses	11	9,403,236
Use of Goods and Services	12	4,332,664
Other Government Units Actual expenditure	13	63,438,977
Other Grants and Transfers Actual expenditure	14	65,623,410
Depreciation and amortization expense	15	51,126
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		146,155,648
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		24,326,209

The Constituency financial statements were approved by the NGCDFC on 20/11/ 2025

and signed by:

Chairman NG-CDF
Committee
Name: Mantu Mathiu
Mwobobia

National Sub-County
Accountant
Name: Eric Mwenda Kiambi
ICPAK M/No:15726

Fund Account Manager
Name: Leah Wairimu
Njoroge

THE NATIONAL SUB-COUNTY
ACCOUNTANT
MERU CENTRAL



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

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

	Note	2024/2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	168,041,818	134,006,287
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	42,469,857	54,384,405
Prepayments	22	5,034	121,940
Total Current Assets		210,516,708	188,512,632
Non-Current Assets			
Property, Plant and Equipment	23	176,977	228,104
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		176,977	228,104
Total Assets (A)		210,693,685	188,740,736
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	1,618,724	4,611,103
Lease Liabilities	28		
Gratuity Provision	29	1,780,183	1,161,063
Total Current Liabilities		3,398,907	5,772,166
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		3,398,907	5,772,166
Net Assets (A-B)		207,294,779	182,968,570
Represented by:			
Revaluation Reserves		-	-

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

Accumulated Surplus		207,294,778	182,968,570
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The Constituency financial statements set out on pages 1 to 28 approved by NG CDFC on 20/11/2025 and signed by:

Mantu Mathiu

Chairman NG-CDF
 Committee
 Name: Mantu Mathiu

Eric Mwenda Kiambi

National Sub-County
 Accountant
 Name: Eric Mwenda Kiambi
 ICPAK M/No:15726

Leah Wairimu Njoroge

Fund Account Manager
 Name: Leah Wairimu
 Njoroge

THE NATIONAL SUB-COUNTY
 ACCOUNTANT
 MERU CENTRAL.

NG-CDF CENTRAL-IMENTI
 FUND ACCOUNT MANAGER
 20 NOV 2025
 P. O. Box 1838, MERU

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

Description	Accumulated surplus/Deficit	Revaluation Reserves	Total
		Kshs	Kshs
Fund Balance as at 30th June 2024	47,309,750	-	47,309,750
Adjustments		-	
Recognition of Assets	140,269,923	-	140,269,923
Recognition of Liabilities	(4,611,103)	-	(4,611,103)
As at July 1, 2024	182,968,570	-	182,968,570
Surplus/(Deficit) For the Period	24,326,209		24,326,209
Revaluation Gain/Loss	-	-	-
As at June 30, 2025	207,294,778	-	207,294,778

Note:

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

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

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

	Notes	2024/2025
		Kshs
Cash flows from operating activities		182,384,405
Receipts		-
Transfers from the NGCDF Board		-
Transfers from domestic and foreign partners		12,000
Finance income		182,396,405
Miscellaneous income		
Total Receipts		
Payments		
Employee costs		2,687,115
Committee expenses		9,403,236
Use of Goods and Services		4,215,758
Other Government Units Certified Works		66,363,034
Other Grants and Transfers		65,691,732
Digital Hubs Expenses		-
Total Payments		148,360,875
Net Cash Flows from/ (used in) Operating Activities	30	34,035,530
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		-
Cash Flows from Financing Activities		
Lease Payment		-

National Government Constituencies Development Fund (NGCDF)
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Net Cash Flows from Financing Activities		-
Net Changes in Cash & Cash Equivalent		34,035,530
Cash and cash equivalents at 1 July	19	134,006,287
Cash and cash equivalents at 30 June	19	168,041,817

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

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers From the NGCDF Board	170,469,857	134,006,287	54,384,405	358,860,549	316,402,692	42,457,857	88 %
Transfers from domestic and foreign partners	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	12,000	-	12,000	12,000	-	100 %
Totals	170,469,857	134,018,287	54,384,405	358,872,549	316,414,692	42,457,857	88 %
Expenses							
Employee costs	3,738,769	2,426,543	-	6,165,312	2,687,115	3,478,197	44 %
Committee expenses	3,761,000	3,329,906	300,000	7,390,906	9,403,236	(2,012,330)	127%
Use of Goods and Services	6,765,029	1,491,439	23,123	8,279,591	4,215,758	4,063,833	51 %
Other Government Units Certified Works	69,028,222	73,711,592	46,170,000	188,909,814	66,363,034	122,546,780	35 %

National Government Constituencies Development Fund (NGCDF)

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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		
Other Grants and Transfers	80,469,585	47,667,734	7,891,282	136,028,601	60,691,732	75,336,869	45 %
Digital Hubs Expenses	1,437,251	-	-	1,437,251		1,437,251	-
Others	5,270,000	5,310,073	-	10,580,073	5,000,000	5,580,073	47 %
Funds Pending Approval**	81,000	-	81,000	-	81,000	81,000	-
Total Expenditure	170,469,857	134,018,287	54,384,405	358,872,549	148,360,875	210,511,674	41 %
Surplus for the period							

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

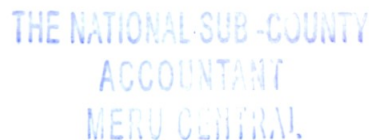
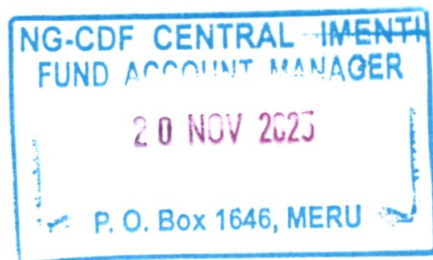
Explanatory Notes.

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	210,511,674
Less undisbursed funds receivable from the Board as at 30 th June 2025	(42,457,857)
A i A	(12,000)
Cash and Cash Equivalents at the end of the 30 th June 2025	168,041,817

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 20/11/2025 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Leah Wairimu Njoroge	Name: Eric Mwenda Kiambi ICPAK M/No:15726	Name: Mantu Mathiu Mwobobia



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

Program/Sub-program	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,738,769	2,426,543		6,165,312	2,687,115	3,478,197
1.2 Committee allowances	2,045,000	2,670,694	300,000	5,015,694	5,015,694	-
1.3 Use of goods and services	3,636,097	1,491,439	23,123	5,150,659	2,256,389	2,894,270
Sub-total	9,419,866	6,588,676	323,123	16,331,664	9,959,198	6,372,467
2.0 Monitoring and evaluation						
2.1 Capacity building	2,270,664			2,270,664	1,101,100	1,169,564
2.2 Committee allowances	1,716,000	659,212		2,375,212	4,387,542	(2,012,330)
2.3 Use of goods and services	858,269			858,269	858,269	-
Sub-total	4,844,933	659,212	-	5,504,145	6,346,911	(842,766)
3.0 Emergency						
unutilized	8,972,098	2,646,378		11,618,476		
3.1 Primary Schools						
CCM Gitugu Primary School		1,357,201		1,357,201	1,357,201	-
Kauthene Primary School		577,000		577,000	577,000	-
CCM Gaitu Primary School		1,200,000		1,200,000	1,200,000	-

National Government Constituencies Development Fund (NGCDF)
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Program/Sub-program	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
Mukune Gakwine Primary School		2,068,478		2,068,478	2,068,478	-
Ng'onga Primary School		1,200,000		1,200,000	1,200,000	-
Nguchia Primary School		1,198,750		1,198,750	1,198,750	-
3.2 Secondary schools						
Nguchia Mixed Day Secondary School		500,000		500,000	500,000	-
Mugambone Day Secondary School		849,584		849,584	849,584	-
				-		-
Sub-total	8,972,098	11,597,391	-	20,569,489	8,951,013	11,618,476
Sub-total	21,328,222	19,485,618	3,000,000	43,813,840	9,479,310	34,334,531
3.3 Tertiary institutions						
3.4 Security projects						
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	29,069,597	8,523,320		37,592,917	24,977,358	12,615,559
4.3 Tertiary Institutions	19,379,731	16,125,844		35,505,575	16,611,415	18,894,160
4.4 Universities				-		-

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

Program/Sub-program	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
4.5 Social Security				-		-
Sub-total	48,449,328	24,649,164	-	73,098,492	41,588,773	31,509,719
5.0 Climate Change Mitigation						
Gaitu Secondary School	180,000			180,000	-	180,000
CCM Igane Primary School	210,000			210,000	-	210,000
CCM Kaguma Primary School	60,000			60,000	-	60,000
DEB Chaaria Primary School			150,000	150,000	150,000	-
DEB Kirwiro Primary School	600,000			600,000	-	600,000
Gacuuru Primary School			150,000	150,000	150,000	-
Gacuuru Secondary School			600,000	600,000	600,000	-
Gatuatine Primary School	180,000			180,000	-	180,000
Giampuko Primary School	90,000		150,000	240,000	150,000	90,000
Gikuuru Primary School			150,000	150,000	150,000	-
Gitene Primary School			150,000	150,000	150,000	-
Gitiye Primary School			150,000	150,000	150,000	-
Kaguma Mixed Day Secondary School	150,000			150,000	-	150,000
Kanywee Assistant Chiefs Office			150,000	150,000	150,000	-
Kanywee Primary School	480,000			480,000	-	480,000

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

Program/Sub-program	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
Kanywee Primary School			150,000	150,000	150,000	-
Kaongo Girls Secondary School	300,000			300,000	-	300,000
Kaongo Primary School			150,000	150,000	150,000	-
Karaene Mixed Day Secondary School	300,000			300,000	-	300,000
Karaene Primary School			150,000	150,000		150,000
Karimonga Primary School			150,000	150,000	150,000	-
Karingene Primary School	150,000			150,000	-	150,000
Katheri Boys High School	600,000			600,000	-	600,000
Katheri Primary School	105,000			105,000	-	105,000
Kathiranga Primary School			150,000	150,000	150,000	-
Kathita Primary School	750,000			750,000	-	750,000
Kaugu Primary School	90,000			90,000	-	90,000
Kiamakoro Primary School	360,000			360,000	-	360,000
Kiamakoro Primary School			150,000	150,000	150,000	-
Kiamuri Primary School			150,000	150,000	150,000	-
Kijja Primary School			150,000	150,000	150,000	-
Kinjo Mixed Day Secondary School	150,000			150,000	-	150,000
Kinjo Primary School	150,000			150,000	-	150,000

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

Program/Sub-program	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
Kiria Mixed Day Secondary School	60,000			60,000	-	60,000
Kiria Primary School	60,000			60,000	-	60,000
Kirigara Primary School	120,000			120,000	-	120,000
Kirwiro Primary School			750,000	750,000	750,000	-
Makandune Secondary School			150,000	150,000	150,000	-
Manthi Primary School			150,000	150,000	150,000	-
Mariene Mixed Day Secondary School	60,000			60,000	-	60,000
Mariene Primary School	180,000			180,000	-	180,000
Matetu Primary School	784,888		900,000	1,684,888	682,638	1,002,250
Mbajone Primary			150,000	150,000	150,000	-
Mugambone Primary School			150,000	150,000	150,000	-
Mujwa Primary School			150,000	150,000	150,000	-
Mukiria Technical Training Institute			150,000	150,000	150,000	-
Mukune Gakwine Primary School	30,000			30,000	-	30,000
Mukuune Primary School			300,000	300,000	300,000	-
Murathi Mixed Day Secondary School	15,000			15,000	-	15,000
Murathi Primary School	60,000			60,000	-	60,000

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

Program/Sub-program	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
Muthangene Primary School			150,000	150,000	150,000	-
Muthikine Primary School			90,000	90,000	90,000	-
Mwitumura Primary School	750,000			750,000	-	750,000
Naguru Primary School			150,000	150,000	150,000	-
Ng'onga Primary School			151,282	151,282	151,282	-
Nguchia Primary School	360,000			360,000	-	360,000
Njuthine Primary School			150,000	150,000	150,000	-
Nkuene Primary School			150,000	150,000	150,000	-
Nkumbo Primary School			150,000	150,000	150,000	-
Nkuura Primary School			600,000	600,000	600,000	-
Nyweri Primary School	90,000			90,000	-	90,000
Ruiga Primary School	450,000			450,000	-	450,000
Runywene Primary School			150,000	150,000	150,000	-
Rware DEB Primary School	150,000	-		150,000	-	150,000
St. Paul ACK Secondary School			150,000	150,000	150,000	-
Tabata Primary School			150,000	150,000	150,000	-
Ucheru Primary School		2,217	150,000	152,217	150,000	2,217
Central Imenti Environment Project		890		890	-	890
Sub-total	8,074,888	3,107	7,891,282	15,969,277	7,523,920	8,445,357

National Government Constituencies Development Fund (NGCDF)
Central Imenti Constituency
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Program/Sub-program	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
6.0 Primary Schools Projects (List all the Projects)						
ACK Rikana Primary School		64,555		64,555		64,555
CCM Gitugu Primary School	2,000,000	406		2,000,406		2,000,406
CCM Kaongo Pimary School		6,562		6,562		6,562
CCM Kiria Primary School		1,000		1,000		1,000
CCS Gaitu Primary School		593		593	300	293
Deb Chaaria Primary School		1,141		1,141		1,141
Gatenderene primary school		22,267	5,000,000	5,022,267		5,022,267
Gatuatine Primary School		8,107		8,107		8,107
Gatuune primary school		72,732	5,000,000	5,072,732		5,072,732
Gikuuru Primary School	1,400,000	1,042		1,401,042		1,401,042
Gitauga Day & Boarding Primary	5,000,000			5,000,000		5,000,000
Gitene Primary School	1,400,000	2,104		1,402,104		1,402,104
Gitiye Primary School				-		-
Gitiye Primary School		276,112		276,112	237,814	38,299
Igane Primary School		37,968		37,968		37,968
Kaguma Primary School	1,200,000	18,579		1,218,579		1,218,579
Kaongo Primary School	1,500,000			1,500,000		1,500,000

National Government Constituencies Development Fund (NGCDF)
Central Imeni Constituency
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Program/Sub-program	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
Kariene Primary School	800,000			800,000		800,000
Karii Pimary School		107		107		107
Karimunga Primary School		96,583		96,583		96,583
Karindine Primary School		366,655		366,655	265,384	101,272
Karingene Primary School		296,520		296,520	278,160	18,360
Karugwa Primary School		262,866		262,866	259,950	2,916
Kathathene Primary School		2,000,215	5,000,000	7,000,215	6,738,371	261,845
Katheju Primary School	5,000,000			5,000,000	480	4,999,520
Katheju Primary School		34,444		34,444		34,444
Katheri Primary School	400,000			400,000		400,000
Katheri Primary School	800,000	2,004		802,004		802,004
Kathita Primary School		2,120	5,000,000	5,002,120	4,733,860	268,260
Kaugu Primary School	500,000			500,000		500,000
Kaugu Primary School	500,000	812,670		1,312,670	796,400	516,270
Kauthene Primary School		440,801		440,801	440,124	677
Kauthene Primary School		2,474,300		2,474,300	2,426,443	47,857
Kiamakoro Primary School		2,833,900		2,833,900	2,832,882	1,018
Kiamuri Primary School	1,200,000	221,788		1,421,788		1,421,788
Kibari Primary School		704,106		704,106		704,106

National Government Constituencies Development Fund (NGCDF)
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Program/Sub-program	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
Kieni Primary School		190		190		190
Kijijone Primary School		40,410	5,000,000	5,040,410	1,588,557	3,451,853
Kinjo Primary School	1,000,000			1,000,000		1,000,000
Kioru Primary School	1,000,000	276,209		1,276,209	251,756	1,024,453
Kiria Primary School	1,600,000			1,600,000		1,600,000
Kirirwa Primary School	1,600,000	(952)		1,599,048		1,599,048
Kirwiro Primary School		1,439,500		1,439,500	1,323,236	116,264
Kirwiro Primary School		2,000,000		2,000,000	1,975,650	24,350
Kirwiro Primary School		2,800,000		2,800,000	2,604,612	195,388
Kirwiro Primary School		4,901,045		4,901,045	4,676,499	224,547
KK Ngogo Primary School		70,940	5,000,000	5,070,940		5,070,940
Makandune Primary School		277,211		277,211	271,498	5,713
Manthi Primary School	1,200,000	190,302		1,390,302		1,390,302
Mariene Primary School	1,200,000			1,200,000		1,200,000
Matetu Primary School		1,863,219		1,863,219	1,620,633	242,586
Mbajone Primary School		1,829,828	3,170,000	4,999,828		4,999,828
Mbwinjeru Primary School		28,890		28,890		28,890
Mck Bishop Nthamburi Primary School		29,009		29,009		29,009

National Government Constituencies Development Fund (NGCDF)
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Program/Sub-program	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
Mck Chaaria Township Pry School		1,657		1,657		1,657
MCK Giampuko Primary School		1,460,125		1,460,125	1,358,251	101,874
Mck Kithirune Primary School		174,595		174,595	38,319	136,276
Mck Mitaratu Primary School		1,479,940		1,479,940	1,357,439	122,501
Mugambone Primary School	1,400,000	2,460		1,402,460		1,402,460
Mujwa Primary School	1,700,000			1,700,000		1,700,000
Mujwa Primary School		2,607		2,607		2,607
Mukune Gakwine Primary School		338,483		338,483	238,142	100,341
Mukuune Primary School		2,547,121		2,547,121	2,460,000	87,121
Murathi Primary School		2,409,000		2,409,000	2,408,053	947
Muri Primary School		38		38		38
Muruugi Primary School		681,248		681,248	678,900	2,348
Muthangene Primary School	600,000	25		600,025		600,025
Mwitumura Primary School	1,000,000	3,400,180		4,400,180	2,270,068	2,130,112
Ngeene Primary School		1,605		1,605		1,605
Ngonga Primary School		2,000,022	5,000,000	7,000,022	3,629,744	3,370,279
Nguchia Primary School		3,441,312		3,441,312	3,279,767	161,545
Njuthine Primary School		128		128		128

National Government Constituencies Development Fund (NGCDF)
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Program/Sub-program	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
Nkuene Primary School	1,200,000	48,556		1,248,556		1,248,556
Nkuura Primary School		3,372,380		3,372,380	3,297,998	74,382
Ntharagwene Primary School		15		15		15
Ntonyero Primary School	1,000,000	2,086		1,002,086		1,002,086
Nyweri Primary School	1,200,000	479		1,200,479		1,200,479
Rikana Primary School	1,000,000			1,000,000		1,000,000
Runywene Primary School		35,060	5,000,000	5,035,060	1,484,365	3,550,695
Rwanderi Primary School	400,000			400,000		400,000
Rwanderi Primary School	800,000	306,124		1,106,124	264,423	841,701
Rware DEB Primary School	600,000			600,000		600,000
Rware DEB Primary School	5,000,000	6,908		5,006,908		5,006,908
St Nicholas Boarding Primary	1,500,000			1,500,000		1,500,000
St Nicholas Primary School		5,703,850		5,703,850	795,170	4,908,680
St Nicholas Primary School		555		555	480	75
Tabata Primary School	1,000,000	1,370		1,001,370		1,001,370
				-		-
Sub-total	47,700,000	54,225,974	43,170,000	145,095,974	56,883,724	88,212,250
7.0 Secondary Schools Projects (List all the Projects)						
Abothuguchi Secondary School		121,755		121,755		121,755

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Program/Sub-program	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
Gacuruu Day Secondary School	3,000,000			3,000,000		3,000,000
Gatuatine Day Secondary School		1,000,823		1,000,823	1,000,729	94
Githongo Secondary School		50,400		50,400		50,400
Holy Family Day Secondary School		878,070		878,070		878,070
Kaguma Mixed Day Secondary School		648,904		648,904	434,738	214,166
Kaongo Secondary School		1,000,000		1,000,000		1,000,000
Karaene Day Secondary School		1,905,258		1,905,258		1,905,258
Kariene Mixed Day Secondary School		537		537		537
Karugwa Girls Secondary School	2,000,000			2,000,000		2,000,000
Kathiranga Day Secondary School		1,612,540		1,612,540	992,500	620,040
Keeru Secondary School		488		488		488
Kiamuri Day Secondary School	500,000	347,055		847,055	336,220	510,835
Kiamuri Secondary School				-		-
Kianthumbi Secondary School	3,000,000			3,000,000		3,000,000
Kiija Secondary School		379,712		379,712		379,712
Kinjo Day Secondary School		2,228,550		2,228,550	2,228,295	255

*National Government Constituencies Development Fund (NGCDF)
Central Imenti Constituency
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Program/Sub-program	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
Kinjo Girls Secondary School		800,000		800,000		800,000
Kirigara Day Secondary School	3,100,000			3,100,000		3,100,000
Kirwirwa Secondary School		50,363		50,363	50,283	80
Kithirune Day secondary School		2,264,810		2,264,810	719,670	1,545,140
Kithirune Girls Secondary School	2,528,222	56,465	2,000,000	4,584,687		4,584,687
Kithirune Girls Secondary School				-		-
Makandune Girls Secondary School	400,000			400,000		400,000
Makandune Girls Secondary School		1,040		1,040		1,040
Mbwinjeru Day Secondary School		1,325		1,325		1,325
Mugambone Day Secondary School		1,131		1,131		1,131
Mukuune Day Secondary School	1,400,000			1,400,000		1,400,000
Murathi Day Secondary School	5,000,000			5,000,000		5,000,000
Muri Mixed Day Secondary School		1,706,567		1,706,567		1,706,567
Muruugi Day Secondary School		2,588,825		2,588,825	2,245,728	343,097

National Government Constituencies Development Fund (NGCDF)
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Program/Sub-program	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
Muthangene Day Secondary School		503,808		503,808	498,630	5,178
Mwanganthia Day Secondary School		16,910		16,910		16,910
Nguchia Day Secondary School		101,562		101,562	33,540	68,022
Nyweri Mixed Day Secondary School		10,630		10,630	480	10,150
St Bonaventure Day Secondary School		1,208,093	1,000,000	2,208,093	938,498	1,269,595
St Bonaventure Day Secondary School				-		-
Tabata Secondary School	400,000			400,000		400,000
Sub-total	21,328,222	19,485,618	3,000,000	43,813,840	9,479,310	34,334,531
8.0 Tertiary institutions Projects (List all the Projects)						
8.1						
8.2						
8.3						
Sub-total						
9.0 Security Projects						
Katheri West Chiefs Office	1,000,000			1,000,000		1,000,000

National Government Constituencies Development Fund (NGCDF)
Central Imenti Constituency
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Program/Sub-program	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
Gakurwene Assistant chief office		379,291		379,291		379,291
gatuune ass chief		2,298		2,298		2,298
githongo police station		334,065		334,065	279,500	54,565
Kaguma Assistant Chief's Office	750,000			750,000		750,000
Kaguma Assistant Chief's Office	1,000,000			1,000,000		1,000,000
kanywee ass chief		1,265		1,265		1,265
kariene police station		900		900		900
Katheri East chief camp		1,800,000		1,800,000		1,800,000
Kathiranga Central Assistant Chief	1,000,000	704,440		1,704,440	644,890	1,059,550
Kathiranga North Assistant chief office		233,967		233,967		233,967
kathiranga west ass chief office		70,170		70,170	69,480	690
Kaugu Assistant chief office		500,395		500,395	230,190	270,205
Kauthene Assistant chief office		566		566		566
Kiamuri Assistat chief office		228		228		228
Kianthumbi ass chiefs office		55,224		55,224		55,224
Kiarago Assistant Chief Office		1,600,000		1,600,000		1,600,000
Kiija Assistant Chief Office		17,888		17,888		17,888

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Program/Sub-program	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
Kinjo West Assistant Chief Office		2,721		2,721		2,721
Kioru Assistant Chief Office		1,500,000		1,500,000		1,500,000
Kirirwa Assistant Chief Office		903,180		903,180	663,875	239,305
Kithaku Police Post		706,188		706,188	690,360	15,828
Kithirune East Chief Camp		1,699,640		1,699,640		1,699,640
Makandune Assistant Chief Office		3,242		3,242		3,242
Makandune Chief's Office	700,000	1,340		701,340		701,340
Marathi Chiefs Office	1,400,000	800,200		2,200,200		2,200,200
Matetu Assistant Chief Office		1,710		1,710		1,710
Mbajone Assistant Chief	863,272			863,272		863,272
Mugambone Assistant Chief's Office	1,000,000			1,000,000		1,000,000
Muruugi Assistant Chief's Office	1,700,000			1,700,000		1,700,000
Nkandone Assistant Chief's Office	750,000			750,000		750,000
Nkandone Assistant Chief's Office	1,000,000			1,000,000		1,000,000
Nkiriri east ass chief		434		434		434
Nkiriri West Assistant Chief	700,000	36,273		736,273	29,500	706,773

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Program/Sub-program	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
Nkuene Assistant Chief Office		211		211		211
Nkuene e Kioro Assistant Chiefs Office	500,000			500,000		500,000
Ruguti Assistant Chief	700,000	46,977		746,977	20,231	726,746
Ruiga Assistant Chief	1,910,000	15,260		1,925,260		1,925,260
Sub-total	14,973,272	11,418,072	-	26,391,344	2,628,026	23,763,318
10.0 Acquisition of assets						
10.1 Motor Vehicles (including motorbikes)						
10.2 Construction of CDF office						
10.3 Purchase of furniture and equipment	270,000	(13,010)		256,990		256,990
10.4 Purchase of computers		(84,600)		(84,600)		(84,600)
10.5 Purchase of land						
Sub-total	270,000	(97,610)	-	172,390	-	172,390
11.0 Digital Hubs						
NG CDF office Digital Hub	1,437,251	-	-	1,437,251		1,437,251
Sub total						
12.0 Others						
REREC	5,000,000	5,000,000	-	10,000,000	5,000,000	5,000,000
Strategic Plan		5,000	-	5,000		5,000

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Program/Sub-program	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
Central Imenti Sports Project		402,683		402,683		402,683
Sub total	5,000,000	5,407,683	-	10,407,683	5,000,000	5,407,683
13.0 Funds pending approval**						
13.1 Unapproved projects						
13.2 AIA	-	81,000		81,000		81,000
13.3						
Sub-total	-	81,000		81,000		81,000
Total	170,469,857	134,018,287	54,384,405	358,872,549	148,360,875	210,511,674

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

17. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Central Imenti Constituency principal activity is managing education and security developments at constituency level.

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 Central Imenti 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 Central Imenti 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 2024, it is applicable in Kenya from 1st July 2024)

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

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

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

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

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	The IPSAS is applicable effective from 1st July 2025
IPSAS 45: Property Plant and Equipment	<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 recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>The IPSAS is applicable effective from 1st July 2025</p>
IPSAS 46: Measurement	<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>The IPSAS is applicable effective from 1st July 2025</p>
IPSAS 47: Revenue	<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</p>

	<p>transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>The IPSAS is applicable effective from 1st July 2026</p>
<p>IPSAS 48: Transfer Expenses</p>	<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 on accounting for such transfers.</p> <p>The IPSAS is not applicable</p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>The IPSAS is not applicable</p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <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.

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	The IPSAS is not applicable
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iii. **Early adoption of standards**

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

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

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

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

c) Property, plant and equipment

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

d) Leases

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

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

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at 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 cash flows 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 18

b) Financial liabilities

Classification

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

g) Inventories

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

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current

replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

h) Provisions

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

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity 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

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events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

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

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

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	-

(Provide a brief explanation for this revenue)

9. Miscellaneous income

	2024/2025
	Kshs
Rental Income	-
Income from sale of tenders	12,000
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere (specify)	-
Total	12,000

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10. Employees cost

	2024/2025
	Kshs
NG-CDFC Basic staff salaries	1,784,383
Personal allowances paid as part of salary	-
House Allowance	316,800
Transport Allowance	360,000
Leave allowance	28,000
Gratuity to contractual employees	619,120
Employer Contributions Compulsory national social security schemes	159,957
Employer Contributions Compulsory Housing levy	33,775
Employer contributions to National Industrial Training Authority	4,200
Other Specify	-
Total	3,306,234

11. Committee Expenses

	2024/2025
	Kshs
Sitting allowance	7,468,236
Other Committee expenses	1,935,000
Total	9,403,236

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12. Use of Goods and services

	2024/2025
	Kshs
Utilities, supplies and services	13,481
Communication, supplies and services	-
Domestic travel and subsistence	893,940
Printing, advertising and information supplies & services	144,161
Office Rent	-
Training expenses	1,101,100
Hospitality supplies and services	144,820
Insurance costs	176,172
Specialized materials and services	-
Office and general supplies and services	680,250
Fuel, oil & lubricants	1,000,000
Bank charges	1,640
Routine maintenance – vehicles and other transport equipment	177,100
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	-
Total	4,332,664

13. Other Government Units Actual expenditure

Description	2024/2025
	Kshs
Primary Schools Actual expenditure	54,123,389
Secondary Schools Actual expenditure	9,315,588
Tertiary Institutions Actual expenditure	-
Total	63,438,977

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14. Other Grants and transfers Actual expenditure

	2024/2025
	Kshs
Bursary – secondary schools	24,977,358
Bursary – tertiary institutions	16,611,415
Bursary – special schools	-
Bursary - Education Support program	-
Social Security program (SHIF)	-
Security projects Actual expenditure	2,628,026
Climate change mitigation projects	7,523,920
Emergency projects Actual expenditure	8,882,691
Roads projects Actual expenditure	-
Others (ReREC)	5,000,000
Total	65,623,410

15. Depreciation and Amortization Expenses

Description	2024/2025
	Kshs
Property Plant and Equipment	51,126
Intangible Assets	-
Total	51,126

16. Digital Hubs Expenses

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

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)		
Equity Nkubu branch, Account No. 0370261971374 (Operations account)	64,242,390	47,309,750.00
Operations account pending closure (Indicate name & account no.)	-	-
Family Bank Nkubu branch, account No. 062000033078 (Deposit account)	1,778,543	1,161,063.00
Equity, Family, Cooperative Bank, As per annex 2. (PMC accounts)	102,020,885	85,535,473.97
Total	168,041,818	134,006,287
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (Specify)	-	-

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Total	-	-
[Provide Cash Count Certificates for Each]		

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

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)	-	-

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

i. Ageing Analysis for Receivables

Description	2024/2025		Opening Statement 1 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	42,469,857		54,384,405	
Outstanding imprest	-		-	
Total	42,469,857		54,384,405	
Ageing Analysis- Receivables from non-exchange transactions	2024/2025	% of the total	Opening Balance	% of the total
Less than 1 year	42,469,857	100%	54,384,405	100%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

22. Prepayments

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Prepaid Rent	-		-	
Prepaid Insurance	5,034		121,940	
Prepaid Electricity Costs	-		-	
Other Prepayments (Specify)	-		-	
Total	5,034		121,940	

23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate(specify)		2%	25%	12.5%	30%	%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	113,010	184,600	-	-	297,610
Additions	-	-	-	-	-	-	-	-
Disposals	(-)	(-)	-	-	-	(-)	(-)	(-)
Transfer/Adjustments	(-)	(-)	-	-	(-)	(-)	-	(-)
As At 30th June 2025	-	-	-	113,010	184,600	-	-	297,610
Depreciation And Impairment								
Opening Depreciation		-	-	14,126	55,380	-		69,506
Depreciation	-	(-)	(-)	(12,360)	(38,766)	(-)	-	(51,126)
Disposals	-	-	-	-	-	-	-	-
Impairment	-	(-)	(-)	-	-	(-)	-	(-)
Transfer/Adjustment	-	-	(-)	(-)	-	(-)	(-)	-
As At 30th June 2025	-	-	-	26,487	94,146	-	-	120,633
Net Book Values								
Opening Bal as at 1st July 2025	-	-	-	98,884	129,220	-	-	228,104

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As At 30th June 2025	-	-	-	86,523	90,454	-	-	176,977
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Valuation

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

22 b) Property, Plant and Equipment at Cost

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

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	184,600	94,146	90,454.00
Office Equipment, Furniture, And Fittings	113,010	26,487	86,523.28
Total	297,610	120,633	176,977.28

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 1st 2024	-
NBV at June 30th 2025	-

25. Right-of use assets

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As At 1 July 2023(Comparative period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2024 (Comparative Period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025 (Current FY)	-	-	-	-
Accumulated Depreciation				
As At 1 July 2023 (Comparative period)	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2024 (Comparative period))	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2025 (Current FY)	-	-	-	-
Carrying Amount				

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As At 30 June 2025 (Current FY)	-	-	-	-
As at 30 June 2024. (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)	2024/2025	% of the Total	1 st July 2024	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

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27. Third-Party deposits

	2024/2025
	KShs
Retention as at 1 st July (A)	4,611,103
Retention held during the year (B)	508,657
Retention paid during the Year (C)	3,501,036
Closing Retention as at 30th June 2025 D= A+B-C	1,618,724

Retentions aging analysis.

	2024/2025	% of the total	2023/2024	% of the total
Less than 1 year	1,618,724	100%	4,611,103	100%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	1,618,724		4,611,103	

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

28. Lease Liabilities

Description	2024/2025	Opening Statement 1st 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	-	-

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	2024/2025
	Kshs
Gratuity at the beginning of the year 1 st of July 2024	1,161,063
Gratuity held during the year	619,120
Gratuity paid during the year	(-)
Total Gratuity Provision 30th June 2025 (A+B-C)	1,780,182.60

30. Cash Generated from Operations

	2024/2025
	Kshs
	24,326,209
Surplus/Deficit for the year	
Adjusted for:	
Depreciation	51,126
Impairment	-
Gains and losses on disposal of assets	(-)
Working capital adjustments	
Increase/decrease in receivables	12,031,455
Increase/decrease in payables	(2,373,259)
Net cash flow from operating activities	34,035,530

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

31. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management 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:

i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	42,457,857	42,457,857	-	-
Bank balances	168,041,818	168,041,818	-	-
Total	210,499,675	210,499,675	-	-
As at 30 June 2024				
Receivables from exchange transactions			-	-
Receivables from non-exchange transactions	54,384,405	54,384,405	-	-
Bank balances	134,006,287	134,006,287	-	-
Total	188,390,692	188,390,692	-	-

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

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognized in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has no significant concentration of credit risk on amounts due from NGCDB. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	361,153	361,153
Total	-	-	361,153	361,153
As at 30th June 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	-	-	1,161,063	1,161,063
Total	-	-	1,161,063	1,161,063

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 30th June 2025			
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 30th June 2025			
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

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

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 2025				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-

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As at 30th June 2024				
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 1st July 2024
	Kshs	Kshs
Revaluation Reserve	207,294,778	207,294,778
Retained Earnings	24,326,209	-
Capital Reserve	-	-
Total Funds	231,620,987	207,294,778
Total Borrowings	-	-
Less: Cash and Bank Balances	(168,041,818)	(134,006,287)
Net Debt/(Excess Cash And Cash Equivalents)	63,579,169	73,288,491
Gearing	0%	0%

32. Related Party Disclosures

	2023/2024	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	9,403,236	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	182,384,405	-
Total	191,787,641	-

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	-	-

(Give details)

Contingent Liabilities

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

35. Capital Commitments

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

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

36. Events after the Reporting Period

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

37. Ultimate and Holding Entity

The Central Imenti 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.

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	15,485,795	-	-	15,485,795
Transport equipment	3,600,000	-	-	3,600,000
Office equipment, furniture, and fittings	869,370	113,010	-	982,380
ICT Equipment and Other ICT Assets	1,634,900	184,600	-	1,819,500
Other Machinery and Equipment	18,005,520	-	-	18,005,520
Intangible assets	-	-	-	-
Total	39,595,585	297,610	-	39,893,195

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

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance Comparative 2023/2024
Abothuguchi Secondary School	Equity-Nkubu	370282352875	121,755	121,755
ACK Rikana Primary School	Equity-Nkubu	370293010787	1,064,555	64,555
C.I. Environment Cdf Project	Equity-Nkubu	370271390852	890	890
C.I. Environment Cdf Project	Equity-Nkubu	370277372340	369,701	2,217
CCM Gitugu Primary School	Equity-Nkubu	370280922262	82,799	
Kaongo Secondary School	Equity-Nkubu	370282349448	1,000,000	1,000,000
CCM Kaongo Pimary School	Equity-Nkubu	370277979834	1,506,562	6,562
CCM Kiria Primary School	Equity-Nkubu	370286579086	1,601,000	1,000
Ccs Gaitu Primary School	Equity-Nkubu	370279085458	293	593
Central Imenti Sports Project	Equity-Nkubu	370278905310	402,638	402,638
Deb Chaaria Primary School	Equity-Nkubu	370264490972	1,141	1,141
Gakurwene Assistant chief office	Family- Nkubu	62000029371	379,291	379,291
Gatenderene Primary School	Equity-Nkubu	370269254564	5,022,267	22,267
Gatuatine Day Secondary School	Equity-Nkubu	370263708520	94	1,000,823
Gatuatine Primary School	Equity-Nkubu	370269435946	8,107	8,107
gatuune ass chief	Equity-Nkubu	370280354211	2,298	2,298
Gatuune Primary School	Equity-Nkubu	370264490530	5,072,732	72,732

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance Comparative 2023/2024
Gitene Primary School	Equity-Nkubu	370264490363	1,402,104	2,104
githongo police station	Equity-Nkubu	370282169428	54,565	334,065
Githongo Secondary School	Equity-Nkubu	370282517505	50,400	50,400
Gitiye Primary School	Equity-Nkubu	370271497685	38,299	276,112
Gitugu Primary School	Equity-Nkubu	370280922262	406	406
Holy Family Day Secondary School	Equity-Nkubu	370277981346	878,070	878,070
Igane Primary School	Family- Nkubu	62000026075	37,968	37,968
Kaguma Mixed Day Secondary School	Equity-Nkubu	370269232279	214,166	648,904
Kaguma Primary School	Equity-Nkubu	370278150750	1,218,579	18,579
kanywee ass chief	Equity-Nkubu	370282674015	1,330	1,330
Karaene Day Secondary School	Equity-Nkubu	370263752778	1,905,258	1,905,258
Karia Ka Ngogo Primary School	Equity-Nkubu	370279470628	5,070,940	70,940
Kariene Mixed Day Secondary School	Equity-Nkubu	370278900461	537	537
kariene police station	Equity-Nkubu	370282137278	900	900
Karii Pimary School	Equity-Nkubu	370271497061	107	107
Karimunga Primary School	Equity-Nkubu	370269471724	96,583	96,583
Karindine Primary School	Equity-Nkubu	370264528649	101,272	366,655
Karingene Primary School	Equity-Nkubu	370264491148	18,360	296,520
Karugwa Primary School	Cooperative - Nkubu	1141207477800	2,916	262,866

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance Comparative 2023/2024
Kathathene Primary School	Equity-Nkubu	370277687868	261,845	2,000,215
Katheju Primary School	Cooperative - Nkubu	1141207489100	5,033,964	34,444
Katheri East chief camp	Equity-Nkubu	370282272300	1,800,000	1,800,000
Katheri Primary School	Equity-Nkubu	370264499665	1,202,004	2,004
Kathiranga Central Assistant chief office	Cooperative - Nkubu	114120 7402300	59,550	704,440
Kathiranga Day Secondary School	Equity-Nkubu	370279565316	620,040	1,612,540
Kathiranga North Assistant chief office	Family- Nkubu	62000024595	233,967	233,967
kathiranga west ass chief office	Cooperative - Nkubu	1141207402200	690	70,170
Kathita Primary School	Equity-Nkubu	370277716950	268,260	2,120
Kaugu Assistant chief office	Equity-Nkubu	370281360099	270,205	500,395
Kaugu Primary School	Equity-Nkubu	370277706451	1,016,270	812,670
Kauthene Assistant chief office	Equity-Nkubu	370278911563	566	566
Kauthene Primary School	Cooperative - Nkubu	114120748400	677	440,801
Kauthene Primary School	Equity-Nkubu	370284874992	47,857	2,474,300
Kauthene Primary School	Equity-Nkubu	370284874993	23,000	-
Keeru Secondary School	Equity-Nkubu	370282495353	488	488
Kiamakoro Primary School	Equity-Nkubu	370269236049	1,018	2,833,900
Kiamuri Assistat chief office	Equity-Nkubu	370282530395	228	228
Kiamuri Primary School	Equity-Nkubu	370293035774	1,421,788	221,788

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance Comparative 2023/2024
Kiamuri Secondary School	Equity-Nkubu	370293035902	10,835	347,055
Kianthumbi ass chiefs office	Equity-Nkubu	370280339911	55,224	55,224
Kiarago Assistant Chief Office	Equity-Nkubu	370279533465	1,600,000	1,600,000
Kibari Primary School	Equity-Nkubu	370264767295	704,106	704,106
Kieni Primary School	Equity-Nkubu	370269237213	190	190
Kiija Assistant Chief Office	Equity-Nkubu	370280921746	17,888	17,888
Kiija Secondary School	Equity-Nkubu	370277398344	379,712	379,712
Kijijone Primary School	Equity-Nkubu	370277909920	3,451,853	40,410
Kinjo Day Secondary School	Equity-Nkubu	370279065127	255	2,228,550
Kinjo Girls Secondary School	Equity-Nkubu	370282774153	800,000	800,000
Kinjo West Assistant Chief Office	Equity-Nkubu	370280339583	2,721	2,721
Kioru Assistant Chief Office	Equity-Nkubu	370279532916	1,500,000	1,500,000
Kioru Primary School	Equity-Nkubu	370277693749	1,024,453	276,209
Kirirwa Assisstant Chief Office	Equity-Nkubu	370282044423	239,305	903,180
Kirirwa Primary School	Equity-Nkubu	370282046453	1,599,048	(952)
Kirwiro Primary School	Equity-Nkubu	370285602804	116,264	1,439,500
Kirwiro Primary School	Equity-Nkubu	370285602772	24,350	2,000,000
Kirwiro Primary School	Equity-Nkubu	370285602830	195,388	2,800,000
KIRWIRO PRIMARY SCHOOL LAB	Equity-Nkubu	370269235392	224,547	4,901,045

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance Comparative 2023/2024
Kirwirwa Secondary School	Equity-Nkubu	370282046453	80	50,363
Kithaku Police Post	Equity-Nkubu	370280341106	15,828	706,188
Kithirune Day secondary School	Equity-Nkubu	370282368494	1,545,140	2,264,810
Kithirune East Chief Camp	Equity-Nkubu	370278951929	1,699,640	1,699,640
Kithirune Girls Secondary School	Equity-Nkubu	370263485329	2,056,465	56,465
Makandune Assistant Chief Office	Equity-Nkubu	370271413869	3,242	3,242
Makandune Chief's Office	Equity-Nkubu	370282814595	1,340	1,340
Makandune Girls Secondary School	Equity-Nkubu	370282775521	1,040	1,040
Makandune Primary School	Equity-Nkubu	370269369494	5,713	277,211
Manthi Primary School	Equity-Nkubu	370279084780	1,390,302	190,302
Marathi Assistant Chief Office	Equity-Nkubu	370282528331	800,200	800,200
Matetu Assistant Chief Office	Equity-Nkubu	370282817015	1,710	1,710
Matetu Primary School	Equity-Nkubu	370279730786	242,586	1,863,219
Mbajone Primary School	Equity-Nkubu	370269254899	4,999,828	1,829,828
Mbajone Primary School	Equity-Nkubu	370269254900	1,550,000	
Mbwijeru day Secondary School	Equity-Nkubu	370277697968	1,325	1,325
Mbwinjeru Primary School	Equity-Nkubu	370277697968	28,890	28,890
Mck Bishop Nthamburi Primary School	Equity-Nkubu	370264498296	29,009	29,009
Mck Chaaria Township Pry School	Equity-Nkubu	370262411696	1,657	1,657
MCK Giampuko Primary School	Equity-Nkubu	370280350628	101,874	1,460,125

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance Comparative 2023/2024
Mck Kithirune Primary School	Equity-Nkubu	370277699810	136,276	174,595
Mck Mitaratu Primary School	Equity-Nkubu	370280359792	122,501	1,479,940
Mugambone Day Secondary School	Equity-Nkubu	370278886280	1,131	1,131
Mugambone Day Secondary School	Equity-Nkubu	370278886281	150,416	
Mugambone Primary School	Equity-Nkubu	370277737481	1,402,460	2,460
Mujwa Primary School	Equity-Nkubu	370277717351	1,702,607	2,607
Mukune Gakwine Primary School	Equity-Nkubu	370269255719	100,341	338,483
Mukune Gakwine Primary School	Equity-Nkubu	370269255720	1,231,522	
Mukuune Primary School	Equity-Nkubu	2070285796898	87,121	2,547,121
Murathi Primary School	Equity-Nkubu	370262660162	947	2,409,000
Muri Mixed Day Secondary School	Equity-Nkubu	370277394164	1,706,567	1,706,567
Muri Primary School	Equity-Nkubu	370279577136	38	38
Muruugi Day Secondary School	Equity-Nkubu	370279051289	343,097	2,588,825
Muruugi Primary School	Equity-Nkubu	370279563351	2,348	681,248
Muthangene Day Secondary School	Equity-Nkubu	370279051614	5,178	503,808
Muthangene Primary School	Equity-Nkubu	370279051341	600,025	25
Mwanganthia Day Secondary School	Equity-Nkubu	370294583820	16,910	16,910
Mwitumura Primary School	Equity-Nkubu	370264491312	2,130,112	3,400,180
Ngeene Primary School	Equity-Nkubu	370270262258	1,605	1,605
Ngo'nga Primary School	Equity-Nkubu	370279071716	3,370,279	2,000,022
Nguchia Day Secondary school	Equity-Nkubu	370280988671	68,022	101,562
Nguchia Primary School	Equity-Nkubu	370269545043	161,545	3,441,312
Nguchia Primary School	Equity-Nkubu	370285846359	1,250	-
Njuthine Primary School	Equity-Nkubu	730264491597	128	128
Nkiriri east ass chief	Equity-Nkubu	370280340450	434	434
Nkiriri West Assistant Chief Office	Equity-Nkubu	370280341152	6,773	36,273

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance Comparative 2023/2024
Nkuene Assistant Chief Office	Equity-Nkubu	370279393810	211	211
Nkuene Primary School	Equity-Nkubu	370279999087	1,248,556	48,556
Nkuura Primary School	Equity-Nkubu	370264563661	74,382	3,372,380
Ntharagwene Primary School	Equity-Nkubu	370279353844	15	15
Ntonyero Primary School	Equity-Nkubu	370279043967	1,002,086	2,086
Nyweri Mixed Day Secondary School	Cooperative - Nkubu	1141023303900	10,150	10,630
Nyweri Primary School	Equity-Nkubu	370264447729	1,200,479	479
Pcea Gikuru Primary School	Equity-Nkubu	370264500795	1,401,042	1,042
Ruguti Assistant Chief Office	Equity-Nkubu	370282369673	726,746	46,977
Ruiga Assistant Chief Office	Equity-Nkubu	370282397877	15,260	15,260
Runywene Primary School	Equity-Nkubu	370264494264	3,550,695	35,060
Rwanderi Primary School	Equity-Nkubu	370277706738	1,241,701	306,124
Rware Primary School	Equity-Nkubu	370279066664	5,606,908	6,908
St Bonaventure Day Secondary School	Equity-Nkubu	370269233984	1,269,595	1,208,093
St Nicholas Primary School	Equity-Nkubu	370284832576	4,908,680	5,703,850
St Nicholas Primary School	Cooperative - Nkubu	1141207504100	75	555
Tabata Pry School	Equity-Nkubu	370282349528	1,370	1,370
Total			102,020,885	85,535,474

Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/ER/NGCDF/CENTRAL IMENTI/2023-2024(15)	<p>Inaccuracies in the summary of Fixed Annex4 to the financial statements- summary of register reflects fixed assets historical cost balance of Kshs 39,893,195 which includes building balance of Kshs 15,485,795 and the land with Nil value. In addition, audit has revealed that the land on which NG CDF office sit does not have a title deed. Further physical inspection of the assets revealed that office tables, office chairs, printers , desk top computers, office</p>	<p>The NG CDFC discussed the audit query in the meeting and resolved to liaise with the sub county procurement officer to put in place disposal committee. With regards to tagging the NG CDFC intends to source for a supplier who will provide with asset tags</p>	Not resolved	<p>In consultation with the auditor as we await appearance before Decentralized funds accounts committee of the National Assembly.</p>

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)
	cabinets were not tagged			
OAG/ER/NGCDF/CENTRAL IMENTI/2023-2024(15)	<p>Budgetary Control and Performance</p> <p>The summary statement of appropriation reflects a final receipt budget of Kshs 294,115,175 against actual receipt of Kshs 239,730,770 resulting in receipt shortfall of Kshs 54,384,405 or 18% of the budget. Similarly the Fund spent Kshs 192,421,020 against actual receipts of Kshs 239,730,770 resulting to an underutilization of Kshs 47,309,750 or 20 % of actual receipt</p>	<p>The underutilization was a result of receiving funds towards the closure of the financial year therefore the entity was not able to absorb 100%,however funds were later received and all budgeted for projects were fully implemented, completion certificates, photos and handover reports were provided to the auditor for review and verification.</p>	Not resolved	In consultation with the auditor as we await appearance before Decentralized funds accounts committee of the National Assembly.
OAG/ER/NGCDF/CENTRAL IMENTI/2023-2024(15)	<p>Unresolved Prior Year</p> <p>In the audit report for the previous year several issues were raised under the report on financial</p>	<p>The NG CDFC took up recommendations from the Office of the Auditor General however we are in consultation with the</p>	Not resolved	In consultation with the auditor as we await appearance before Decentralized funds accounts

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	statements, report on lawfulness and effectiveness in the use of public resources and report on effectiveness of internal controls, risk management and governance. Although the management has indicated that some issues have been resolved, no report or recommendations from the management or oversight bodies were submitted for verification and clearance	auditor as we await appearance before Decentralized funds accounts committee of the National Assembly.		committee of the National Assembly.

Leah

Name: Leah Wairimu Njoroge
 Fund Account Manager.

