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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND - KAJIADO WEST CONSTITUENCY**

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



OFFICE OF THE AUDITOR GENERAL
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

KAJIADO WEST CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025**

Transitional Financial Statements under International Public Sector Accounting Standards

NG - CONSTITUENCY DEV. FUND
20 NOV 2025
FUND ACCOUNT MANAGER
P.O. Box 1248 - 00208, NGONG HILLS

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

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

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Richard Maritim
2.	National Sub-County Accountant	Daudi Namba
3.	Chairman NGCDFC	Daniel Patina Leseyio
4.	Member NGCDFC	N/A (operations bank account)
5.	Member NG CDFC	Mary Gakii Julius (deposit bank account)

(c) Fiduciary Oversight Arrangements

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

(d) NGCDF Kajiado West Constituency Headquarters

NGCDF Building
Magadi Road
Kisamis (Town) KENYA.

(e) NGCDF Kajiado West Constituency Contacts

P.O. Box 1248-0208
Telephone: (254) 0720540633
E-mail: cdfkajiadowest@ngcdf.go.ke
Website: www.go.ke

(f) NGCDF Kajiado West Constituency Bankers

1. Equity Bank. (Operations Account) 0730261636510
Ngong Branch
P.O. Box 75104, Nairobi

2. Equity Bank . (Deposit account). 1680285240326
Kiserian Branch
P.O. Box 75104, Nairobi

3. PMCs Accounts
Equity Bank, Ngong Branch
P. O. Box75104, Nairobi

Equity Bank, Kiserian Branch
P.O. Box 75104, Nairobi

Equity Bank, Kajiado Branch
P.O. Box 75104, Nairobi

Equity Bank, Isenya Branch
P. O. Box 75104, Nairobi

Equity Bank, Rongai Branch
P. O. Box 75104, Nairobi

(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

Details for all the NG CDFC members

Name	Details
 <p data-bbox="177 1126 453 1160">Daniel Patina Leseyio</p>	<p>Date of birth Born in the year 1974</p> <p>Academic and professional qualification Attained KCSE in the year 1994, and later joined university of Nairobi to study Bachelors of arts in Education degree</p> <p>Work experience Worked as a trained teacher from 1999 to 2016 when he retired to join politics Later joined NGCDF kajiado West and elected as Chairman in the year 2022 to date</p>
 <p data-bbox="177 1574 421 1606">Esther Nosim Kelo</p>	<p>Date of birth Born in the year 1986</p> <p>Academic and professional qualification Attained KCSE in the year 2023, and later</p> <p>Work experience Worked in various church leadership roles Later joined NGCDF kajiado West and elected as Secretary in the year 2025 to date</p>

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 <p>David Sainah Mareru</p>	<p>Date of birth Born in the year 1989</p> <p>Academic and professional qualification Attained KCSE in the year 2008, and later joined zetech university in the year 2009-2010 to pursue diploma in purchasing and supply management, 2015-2017 joined pan african christian university for diploma in transformation church leadership and 2019-2021 bachelor of arts in counselling psychology.</p> <p>Work experience Worked in dupoto e-maa NGO as a project officer Later joined NGCDF kajiado West as member representing male adult in the year 2022 to date</p>
 <p>Josphat Pain Mopel Esho</p>	<p>Date of birth Born in the year 1993</p> <p>Academic and professional qualification Attained KCSE in the year 2016,</p> <p>Work experience Currently Working as a farmer Later joined NGCDF kajiado West as a member representing Youth Male in the year 2022 to date</p>
 <p>Mary Gaku Julius</p>	<p>Date of birth Born in the year 1969</p> <p>Academic and professional qualification Attained KCSE in the year., and later joined</p> <p>Work experience Worked at Kibiko PCEA church in varoius leadership roles Later joined NGCDF kajiado West representing as a member representing Female Adult in the year 2022 to date</p>
	<p>Date of birth Born in the year 1999</p> <p>Academic and professional qualification</p>

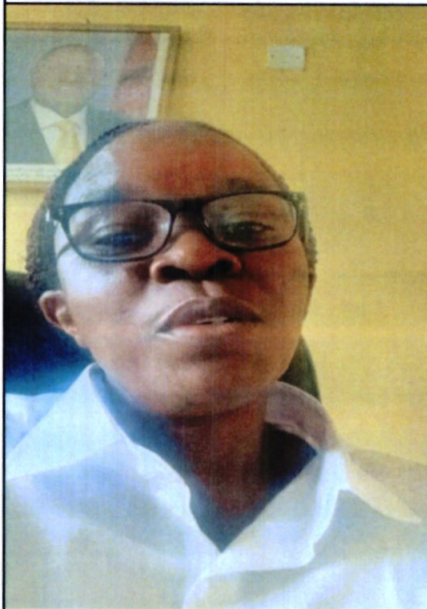
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	<p>Attained KCSE in the year 2016, Work experience Currently Working as a business person Later joined NGCDF kajiado West as a member Youth Female in the year 2022 to date</p>
	<p>Date of birth Born in the year 1978 Academic and professional qualification Attained KCSE in the year 1996, and later Work experience Worked in various church leadership roles Later joined NGCDF kajiado West as a member representing PWDS in the year 2022 to date</p>
	<p>Date of birth Born in the year 1996 Academic and professional qualification Attained KCSE in the year 2016 Work experience Currently studying at KCA University Later joined NGCDF kajiado West as a member representing NGCDFB in the year 2025 to date</p>
	<p>Date of birth Born in the year 1982 Academic and professional qualification Attained KCSE in the year 1999 and later joined university of Nairobi for undergraduate and masters degree in 2001 and 2013 respectively. Work experience Working as Fund Account Manager</p>

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Richard Maritim



Lydia Munyi

Date of birth
Born in the year 1976

Academic and professional qualification
Attained KCSE in the year 1995 and later joined university of Nairobi for undergraduate degree in education.

Work experience
Begun profession as teacher before joining Ministry of Interior.
Currently Working as Deputy County Commissioner

4. NG-CDFC Chairman’s Report



It is my great pleasure to present the annual report and financial statement prepared in accordance with the accrual basis of accounting method under the international public sector accounting standard (IPSAS) for the year ended 30th June 2025.

Kajiado West NG-CDF expected a total budget of Kshs. 222,638,346. The constituency, actual budget was Kshs. 179,441,954 . The constituency during the year received kshs 173,196,393.00 which comprises of kshs 43,196,392 being previous year disbursed funds and an opening balance of Kshs 17,357,387.49. This is 78% out of the expected budget which is an increase of 7% from the previous year performance

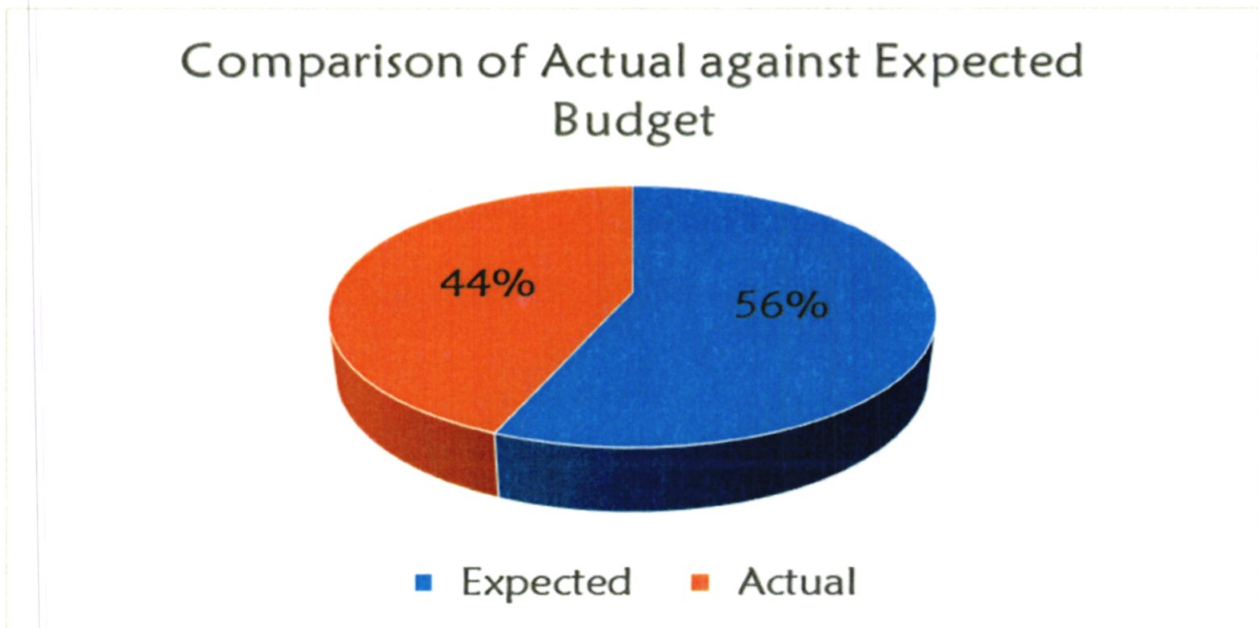


Fig 1: Representing the budget visa vis the actual funds received.

The sector expenditure for the financial year is as below;

Sector	Expenditure
Employee costs	3,309,421.27

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Committee expenses	6,058,620.00
Use of Goods and Services	3,913,091.00
Other Government Units Actual expenditure	75,207,948.13
Other Grants and Transfers Actual expenditure	59,490,776.35
Depreciation and amortization expense	210,000.00
Digital Hubs Actual expenditure	-

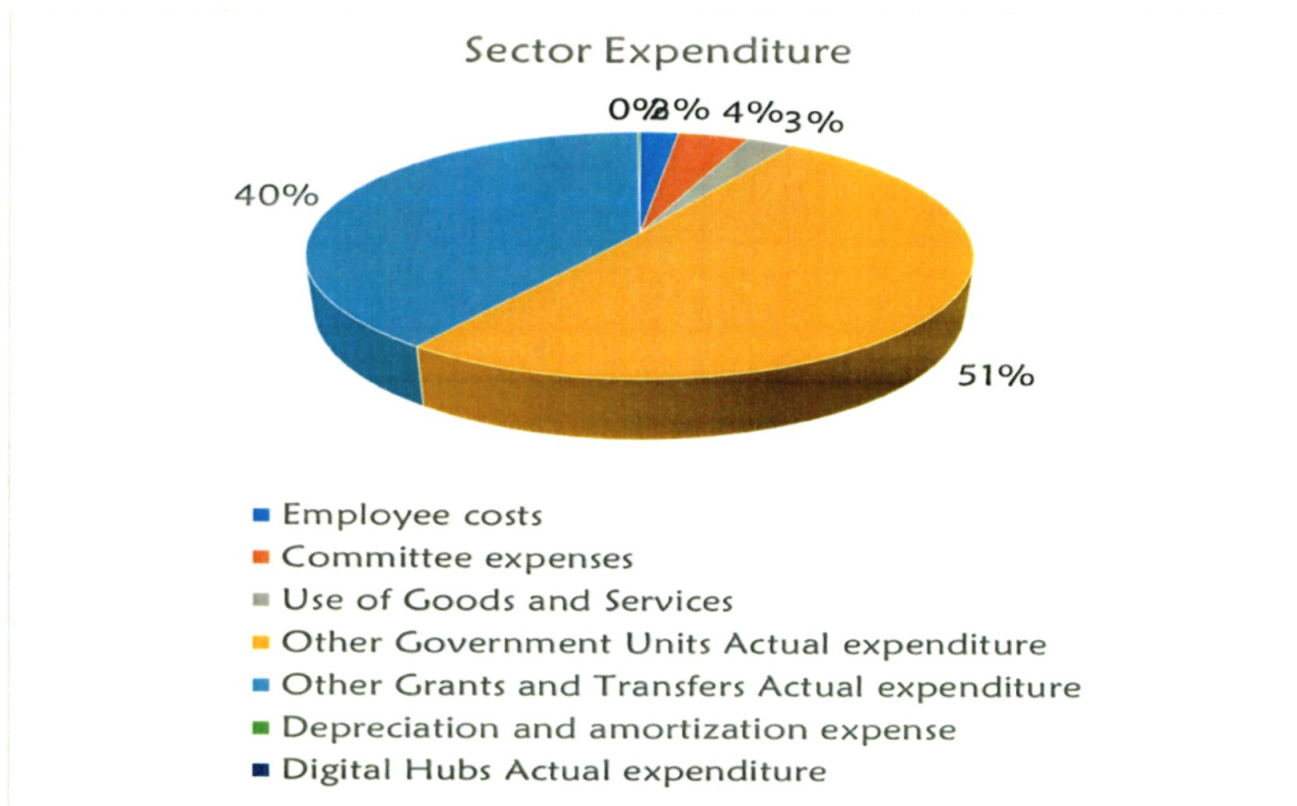


Fig 2. Representing the sector expenditure during the year.

The bursary received the largest share of the expenditure under other grants and transfer. Under the same category seven security project were implemented namely Kajiado West DCC Extension offices. Transfer to other government unit includes transfer to Primary and secondary schools. The projects implemented were among others are elangata Waus primary school, Oloosurutia Primary School, Nkarusa Primary School, keekonyokie Sec School, Olchoro onyori secondary School, Inkiito manao Secondary Sch, Oloyiankalani Sec School, Namelok Sec School

All the project were submitted to the board for approval and all protects were approved.

Challenges

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In course of the project implementation the NGCDFs Kajiado West encountered a number of challenges:

- Delayed in implementation of projects led to high cost of implementation due to inflation
- Delay in receipt from the NGCDF Board leading to under utilization of the budget
- Vastness of the constituency hence not able to cover many areas with the allocation given.
- Too much rain that severely hampers transportation of materials to sites

Way forward

However, the NGCDFC finalized strategic plan for proper planning and ensure efficient and effective project implementation and management

Some of the projects implemented includes:

INCHORROI PRIMARY SCHOOL STAFF HOUSES



KOIKAI PRIMARY SCHOOL- CLASSROOMS CONSTRUCTION



OLCHORO ONYORI DAY SECONDARY SCHOOL CLASSROOM CONSTRUCTION



NAMELOK SECONDARY SCHOOL DINING HALL AND KITCHEN



Challenges

In course of the project implementation the NGCDFCs Kajiado West encountered a number of challenges:

- Delayed in implementation of projects led to high cost of implementation due to inflation
- Delay in receipt from the NGCDF Board leading to under utilization of the budget
- Vastness of the constituency hence not able to cover many areas with the allocation given.
- Too much rain that severely hampers transportation of materials to sites

Way forward

However, the NGCDFC finalized strategic plan for proper planning and ensure efficient and effective project implementation and management

Daniel Patina Lesiyio
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 Kajiado West Constituency 2023-2027** plan are to:

- a) To improve education performance at all levels of education in academic and co - curricular activities
- b) To support equity and inclusiveness in development
- c) To enhance security of the constituents through multi stakeholders pronged approaches
- d) To harness the potential of the vulnerable groups in combating un employment
- e) To integrate ICT in development initiatives
- f) To assist in environment management and conservation program

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	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary’s beneficiaries at all levels</i>	<i>In FY 2024/25 -we increased number of classrooms by 31, dormitories 0, laboratories 1, Dining 1, adm 3 , Toilets 4, furniture 10.in the schools/institutions - Bursary beneficiaries at all levels were supported to tune of kshs 52,189,500</i>
Security	To enhance security of the constituents through multi stakeholders pronged approaches	Improved security which provides conducive environment for the constituents undertake	number of physical infrastructure supported under administration and security docket	During the year we supported completion of projects under security that includes, purchase of furniture and completion of Offices

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		their economic activities		
Climate change mitigation activities	To assist in climate management and conservation program	Improved conservation and management of the environment in the constituency	number of physical infrastructure supported assist in conservation and management of the environment	During the year we had budgeted Kshs 300,000 under climate change and mitigation strategies. A project that yet to be implemented due delayed disbursement of funds
Emergency	To support management of unforeseen occurrences in the constituency	Enhanced management of the disasters and emergencies that occur within the constituency	Number of projects and programs undertaken to support any emergency occurrence	Provision of emergency was provided in the budget but were not spent as no emergencies occurred within the constituency. this
Social economic empowerment	To harness the potential of the venerable groups in combating un employment and ensuring equity and inclusiveness in development	Increased employment opportunities for the vulnerable groups	percentage of compliance to the award of tenders to the youth, women and the persons living with disabilities	During the year the constituency awarded 30% of its tender to the groups under AGPO certificates

6. Governance Statement

Background

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

In this regard section 5 and 6 of NG CDF regulations provides for procedure for nomination of the five members of the NG CDFC as outlined in section 43 (2) paragraph (b),(c), and (d) of the principal Act through a selection panel composed of:

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel
- iii. Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

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

Process

To facilitate this, the selection panel is invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicized in churches, public offices notice boards and other public areas in the constituency.

Out of the total 46 applicants, the selection panel developed a shortlisting criterion which enabled picking of the nominees where 20 of applicants attended interview. Two additional nominees were proposed by Kajiado West Constituency Office as per section 43 of the NG-CDF Act, 2015.

NO:	NAME OF CANDIDATE	CATEGORY	WARD
1.	Daniel Patina Leseyo	Male adult	Loodokilani
2.	David Sainah Mareru	Male adult	Magadi
3.	Josphat Pain Mopel Esho	Male youth	Mosiro
4.	Mary Gaku Julius	Female adult	Ewuaso

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5.	Esther Nosim Kelo	Female adult	Keekonyokie
6.	Florence Muthoni	Female youth	Keekonyokie

NOMINEES OF THE BODY REPRESENTING PERSON WITH DISABILITY

<u>No:</u>	<u>Name</u>	<u>Nominating organisation</u>	<u>Nature of physical impairment</u>	<u>Remarks</u>
7.	Jeremiah Sapati Loltaika	Nasaruni persons with disabilities	Right hand amputated	He can attend meetings without assistant

NOMINEES OF THE NG CDF BOARD CO-OPTED MEMBER

<u>No:</u>	<u>Name of nominee</u>	<u>Category</u>	<u>Occupation</u>	<u>Ward</u>
8.	John Kakeempe Nkaru	Board co-opted	Business	Ewauso

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

The following member were elected.

The members as per NG.CDF Act 2015 Section 43(2) (b),(c),or (d) and regulation 6(2)(3) of the regulations agreed on the following.

- Mr. Daniel Patina Leseyio to serve as the Chairman.
- Esther Nosim Kelo to serve as the Secretary

FORMATION OF SUB COMMITEES

Members as per NG.CDF Act 2015 Section 7(6) (7) agreed on the following two subcommittees to be formed for proper performance of the constituency Committee

BURSARY SUB-COMMITEE

- Josphat Pain Mopel Esho Chairperson
- Florence Muthoni Secretary
- Hassan Senkento Member
- Esther Nosim Kelo Member

MONITORING AND EVALUATION SUB-COMMITTEE

- David Sainah Mareru Chairman
- Mary Gakii Julius Secretary
- Jeremiah Sapati Loltaika Member
- Daniel Patina Leseyio Member

Any other committee shall be form on need basis

The Member held total of twenty full meeting during the year and four subcommittee meeting for bursary.

The functions of the National Government Constituency Development Fund Committees members are;

- i. convene public meetings in every ward in the constituency to deliberate to on development matters,
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency,
- iii. list of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act
- iv. ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund,
- v. ensure that all projects receive adequate funding and are completed within three years;
- vi. monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;;
- vii. submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- ix. enter into performance contracting with the Board on an annual basis;
- x. Receive and address all complaints concerning the

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

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

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practices;

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(f) causing disharmony within the committee;

(g) physical or mental infirmity.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

Gazettement of members

The current members were gazetted on 21st May 2025 (Vol. CXXVII—No. 98 NAIROBI, 21st May, 2025 GAZETTE NOTICE NO. 6462)

Induction and training of Members,

Members were trained in 24th June, 2025 at Mountain Breeze Hotel Embu

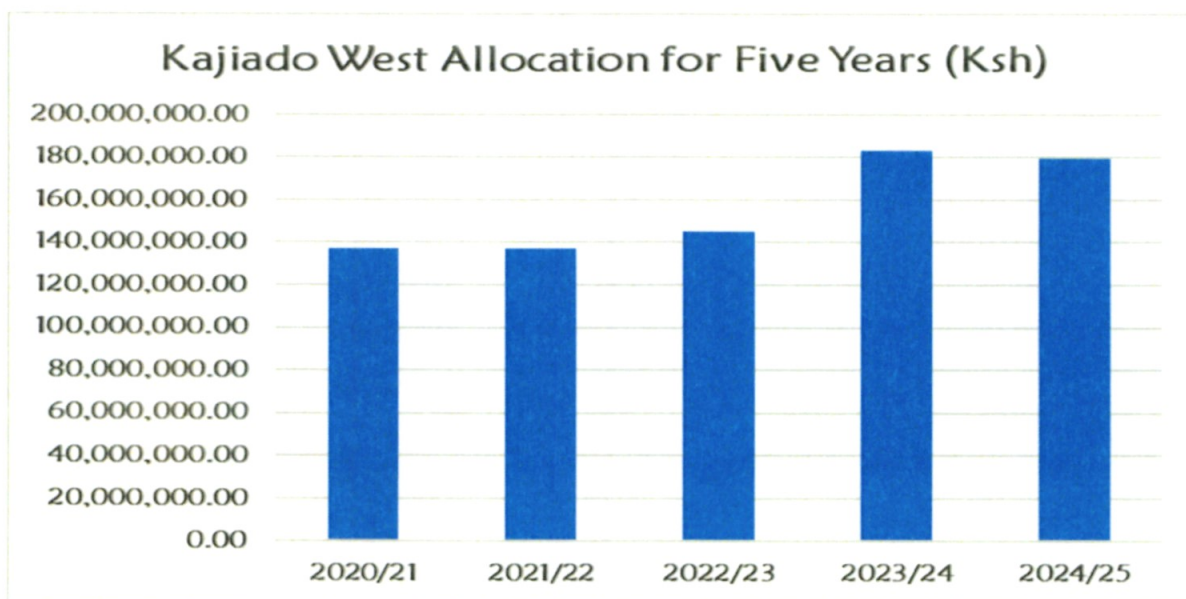
7. Management Discussion and Analysis

Operational and Financial Performance (Past Five Years)

Over the past five financial years, Kajiado West Constituency NG-CDF has steadily implemented its mandate in bursary disbursement, project construction, and emergency interventions. The Fund has consistently allocated resources in line with the NG-CDF Act, with education support and infrastructure development taking priority.

Table 1: Summary of Financial Allocation (FY 2019/20 – 2024/25)

Financial Year	Total Allocation (Ksh)	Disbursement (Ksh)	Percentage Utilization
2019/20	137,367,724.14	137,367,724.14	100%
2020/21	137,088,879.31	137,088,879.31	100%
2021/22	137,088,879.00	137,088,879.00	100%
2022/23	145,087,603.00	7,000,000.00	100%
2023/24	183,196,393.00	182,996,393	99.89%
2024/25	179,441,953.99	86,000,000	47.92%



Key Projects Implemented / Ongoing

- Education: Construction and renovation of classrooms, laboratories, and libraries; bursary disbursement to needy students at all levels.
- Security & Administration: Construction of police posts and chiefs' offices to improve security and service delivery.
- Emergency Projects: Timely interventions for unforeseen needs, including natural disasters and urgent community priorities.

Compliance with Statutory Requirements

The Fund has complied with the Public Finance Management Act, 2012, the NG-CDF Act, 2015, and guidelines issued by the NG-CDF Board. Statutory obligations including tax remittances and audit requirements have been observed. No material arrears were recorded during the period under review.

6. Marketplace practices-

NGCDF Kajiado West Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

7. Community Engagements-

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

Public Participation in Project Identification, Implementation, and Monitoring

Kajiado West 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.

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


.....
Richard Maritim
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-Kajiado West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; Designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; Safeguarding the assets of the entity; Selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Kajiado West Constituency accepts responsibility for the entity's transitional 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- Kajiado West Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Kajiado West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of

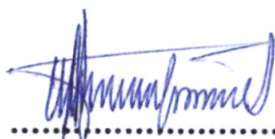
National Government Constituencies Development Fund (NGCDF)
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external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were 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- Kajiado West Constituency financial statements were approved and signed by the Accounting Officer on _____ 2025.



.....
Daniel Patina Leseyio
Chairman – NGCDF Committee



.....
Richard Maritim
Fund Account Manager



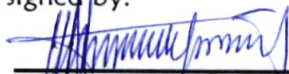
10. Report Of the Independent Auditor on the NGCDF- Kajiado West Constituency

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

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

	Note	2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,441,955
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		179,441,955
Expenses		
Employee costs	10	3,309,421
Committee expenses	11	6,058,620
Use of Goods and Services	12	3,913,091
Other Government Units Actual expenditure	13	75,207,948
Other Grants and Transfers Actual expenditure	14	59,490,776
Depreciation and amortization expense	15	210,000
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		148,189,857
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		31,252,098

The Constituency financial statements were approved by the NGCDFC on _____ 2025 and signed by:



Chairman NG-CDF
Committee
Daniel Patina Lesevio



National Sub-County
Accountant
Daudi Namba
ICPAK M/No: 14271



Fund Account Manager
Richard Maritim



Major Risks and Mitigation

- Delayed disbursements – mitigated through prioritization of critical projects.
- Inflationary pressures on construction costs – addressed by revising budgets and strict contract management.
- Compliance risks – minimized through regular staff training and adherence to procurement and ethics laws.
- Community disputes in project prioritization – mitigated through structured public participation forums.

Table 2: Summary of Key Risks and Mitigation Measures

Risk	Mitigation Strategy
Delayed disbursements	Project prioritization, phased implementation
Rising construction costs	Budget adjustments, close contract oversight
Compliance gaps	Regular training, audits, monitoring
Community disputes	Public participation, stakeholder dialogue

Review of the Economy

The national economy continues to face inflationary pressures, fluctuating exchange rates, and high unemployment. These factors have increased construction costs and demand for bursary support. Despite these challenges, NG-CDF remains a critical enabler of social and economic development at the constituency level.

Review of the Sector

Within the education sector, Kajiado West NG-CDF has supported learning through bursaries and infrastructure. In security and administration, the Fund has enhanced service delivery by investing in government facilities. Community empowerment projects have strengthened social cohesion, while emergency interventions have built resilience in times of crisis.

Future Developments

The Constituency intends to:

- Scale up investment in education through bursary digitization and improved infrastructure.
- Expand security projects to underserved wards.
- Strengthen stakeholder participation in project identification and monitoring.
- Institutionalize risk management and succession planning within NG-CDFC operations.

Conclusion

The NG-CDF Kajiado West Constituency continues to uphold accountability, inclusivity, and transparency in fulfilling its mandate. Despite economic and operational challenges, the Fund has delivered tangible results that have improved livelihoods and strengthened service delivery in the constituency.

.....
Richard Maritim
Fund Account Manager



8. Environmental and Sustainability Reporting

1. Sustainability strategy and profile -

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

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

2. Environmental performance

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

3. Sustainability strategy and profile -

To ensure sustainability of Kajiado West NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Kajiado West NG-CDF 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 marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well 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 the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of changes in economics that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 2024/25 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

4. Environmental performance

- NG-CDF, Kajiado West Constituency, often sensitizes the PMC on proper environment conservation: planting of environmental friendly trees, inclusion of water harvesting and storage facilities and storm water control measures like construction of gabions during project implementation.

5. Employee welfare

We invest in providing the best working environment for our employees. NGCDF Kajiado 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. xxx 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.

REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; 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 transitional International Public Sector Accounting Standards (IPSAS) financial statements of National Government Constituencies

Development Fund - Kajiado West Constituency set out on pages 1 to 77, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional International Public Sector Accounting Standards financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kajiado West Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the National Government Constituencies Development Fund Act, 2015, Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April 2025.

Basis for Qualified Opinion

Unsupported Use of Goods and Services

The statement of financial performance reflects use of goods and services totalling Kshs.3,913,091 as disclosed in Note 12 to the financial statements. Included in the amount is Kshs.948,300 and Kshs.829,000 in respect to domestic travel and subsistence and training expenses respectively. However, attendance registers, invoices, invitation letters, proof of travel and documents for payment acknowledgement were not provided for audit review.

In the circumstances, the accuracy and completeness of use of goods and services totalling Kshs.1,777,300 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 - Kajiado West Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.305,218,574 and Kshs.255,776,620 respectively resulting to under-funding of Kshs.49,441,954 or approximately 16% of the

budget. Similarly, the Fund expended Kshs.159,373,208 against actual receipts of Kshs.255,776,620 resulting to under absorption of Kshs.96,403,412 or approximately 38% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delay in Implementation of Projects

Review of the approved code list and Project Implementation Status (PIS) report as at 30 June, 2025 revealed that the Fund Management allocated Kshs.88,196,028 for implementation of thirty-nine (39) projects. However, only ten (10) projects worth Kshs.9,492,728 were completed while three (3) projects worth Kshs.12,920,000 were ongoing and twenty-six (26) projects worth Kshs.65,783,300 had not started. **Appendix 1**

In the circumstances, value for money totalling Kshs.78,703,300 incurred on the twenty-nine incomplete projects could not be confirmed.

2. Procurement Irregularities

The statement of financial performance and as disclosed in Note 13 to the financial statements reflect Other Government Units' actual expenditure totalling Kshs.75,207,948. However, review of procurement records revealed the following anomalies;

2.1 Nkiito Manoh Secondary School

The Fund Management awarded a contract for construction of two (2) units staff houses (two bedrooms) at Nkiito Manoh Secondary School at a contract sum of Kshs.3,664,184. However, review of records revealed that the project was carried out without official appointment of the Project Management Committee (PMC). This is contrary to Regulation 15(1) of the National Government Constituencies Development Fund (NGCDF) Regulations, 2016 which stipulates that there shall be appointed a Project Management Committee for each project in a Constituency in accordance with Section 36 of the Committees, Act.

Further, the tender was not advertised contrary to Regulation 85(2) of the Public Procurement and Assets Disposal Regulations, 2020 which stipulates that a procuring entity shall advertise tenders in the state portal.

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

2.2 Oloyankalani Secondary School

The Fund Management awarded a contract for construction of 10 door toilet block at a contract sum of Kshs.4,000,650. However, the Project Management Committee and signatories to the PMC bank account were not officially appointed. Further, there was no written contract binding the PMC and the contractor. This is contrary to Regulation 15(1) of the NGCDF Regulations, 2016 which stipulates that there shall be appointed a Project Management Committee for each project in a Constituency.

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

2.3 Nkarusa Primary School

The Fund Management awarded a contract for construction of an administration block at a contract sum of Kshs.3,496,796. However, the Tender Opening Committee was the same as the Committee that did tender evaluation. This is contrary to Regulation 25 of the Public Procurement and Asset Disposal Regulations, 2020 which stipulates that the Accounting Officer shall appoint a Tender Opening Committee and Regulation 28 (2) of the Public Procurement and Assets Disposal Regulations, 2020 which stipulates that the Accounting Officer of a procuring entity shall appoint an Evaluation Committee for the purposes of carrying out the technical and financial evaluation of the tenders or proposals. Further, physical verification of the project revealed that the floors and ceiling were in poor conditions with signs of visible cracks.

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

3. Non-Compliance with Law on Ethnic Composition

During the year under review, the total number of employees of the Fund was six (6) who were all members of the dominant ethnic community in the County. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public Institution shall have more than one-third of its staff establishment from the same ethnic community".

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

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

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

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions

and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

01 December, 2025

APPENDICES

Appendix 1: Project Implementation Status

S.No.	Project Name	Approved Activity	Amount (Kshs.)	Status
Not Started Projects				
1	Namelok Secondary School	Purchase of water tank	300,000	Not started
2	Eiti Primary School	Construction of 2 classrooms	2,500,000	Not started
3	Elangata Primary School	Purchase of office work station	400,000	Not started
4	Embarbal Primary School	Construction of 2 classrooms	2,500,000	Not started
5	Elangata Waus Primary School	Purchase of chairs and lockers	600,000	Not started
6	Endapdapoi Primary School	Construction of 2 classrooms	2,500,000	Not started
7	Kirkuria Primary School	Purchase of office work station	400,000	Not started
8	Musenke Primary	Fencing to completion	2,000,000	Not started
9	Naromoru Primary School	Purchase of lockers	720,000	Not started
10	Naserian Primary School	Construction of 2 classes	2,500,000	Not started
11	Oldepe Primary School	Fencing	2,000,000	Not started
12	Olokeri Primary School	Construction of 2 classes	2,500,000	Not started
13	Ololtepes Primary School	Renovation 3 classrooms	1,000,000	Not started
14	Ololtepes Primary School	Construction of 2 classrooms	2,500,000	Not started
15	Olomayian West Primary	Construction of an admin block	5,000,000	Not started
16	Oloserian Primary School	Construction of 2 classes	2,500,000	Not started
17	Soitalmuit primary School	Construction of 2 classes	2,500,000	Not started
18	Taritik primary School	Purchase of chairs and lockers	498,000	Not started
19	Kibiko Secondary School	Purchase of 46 seater bus	11,325,300	Not started
20	Namelok Secondary School	Renovation of bathroom	600,000	Not started
21	Oloirein Secondary School	Construction of 2 classes	2,500,000	Not started
22	Oltepesi Secondary School	Construction of 2 classes and fencing	4,500,000	Not started
23	Olteyoni Secondary School	Construction of an admin block	4,000,000	Not started
24	Saikeri Secondary School	Construction of 2 classrooms and fencing	4,500,000	Not started

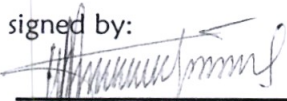
S.No.	Project Name	Approved Activity	Amount (Kshs.)	Status
25	Torosei Secondary School	Construction of 2 classrooms and purchase of 40 chairs	2,740,000	Not started
26	Kajiado West Digital Hub	Construction of a digital hub	2,700,000	Not started
	Total Not Started Projects		65,783,300	
Ongoing Projects				
1	Entasopia Primary School	Construction of 3 door latrine	1,600,000	Ongoing
2	Naromoru Secondary School	Construction of an admin block	6,000,000	Ongoing
3	Olomaiyan Oltanki	Fencing and construction of latrine	5,320,000	Ongoing
	Total Projects Ongoing		12,920,000	
	Total Projects		78,703,300	

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

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

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Other Grants and Transfers Actual expenditure	14	59,490,776
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Total expenses		148,189,857
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		31,252,098

The Constituency financial statements were approved by the NGCDFC on _____ 2025 and signed by:



Chairman NG-CDF
Committee
Daniel Patina Leseyio

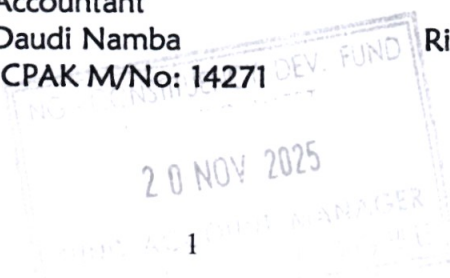


National Sub-County
Accountant
Daudi Namba
ICPAK M/No: 14271



Fund Account Manager

Richard Maritim



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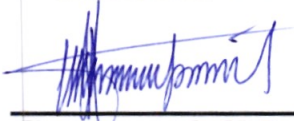
12. Statement Of Financial Position As At 30th June, 2025

	Note	2024/2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	96,403,411	82,358,562
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	49,441,954	43,196,392
Prepayments	22	-	-
Total Current Assets		145,845,366	125,554,954
Non-Current Assets			
Property, Plant and Equipment	23	490,000	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		490,000	-
Total Assets (A)		146,335,366	125,554,954
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	3,450,909	14,530,035
Lease Liabilities	28	-	-
Gratuity Provision	29	708,679	101,240
Total Current Liabilities		4,159,588	14,631,275
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		4,159,588	14,631,275
Net Assets (A-B)		142,175,778	110,923,680
Represented by:			
Revaluation Reserves		142,175,777	110,923,679
Accumulated Surplus			

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Total Net Assets		142,175,777	110,923,679
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The Constituency financial statements set out on pages to approved by NG CDFC on _____ 2025 and signed by:



Chairman NG-CDF
Committee
Daniel Patina Lesiyio



National Sub-County
Accountant
Daudi Namba
ICPAK M/No:14271



Fund Account Manager
Richard Maritim



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

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
Fund Balance as at 30th June 2024	17,357,387		17,357,387
Adjustments			
Recognition of Assets	107,982,058		107,982,058
Recognition of Liabilities	14,415,767		14,415,767
As at July 1, 2024	110,923,679		110,923,679
Surplus/(Deficit) For the Period	-	31,252,098	31,252,098
Revaluation Gain/Loss	-	-	-
As at June 30, 2025 (current year)	110,923,679	31,252,098	142,175,777

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.

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

	Notes	2024/2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		173,196,393
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		-
Total Receipts		173,196,393
Payments		
Employee costs		2,701,982
Committee expenses		5,140,950
Use of Goods and Services		4,830,761
Other Government Units Certified Works		84,916,554
Other Grants and Transfers		60,861,296
Digital Hubs Expenses		-
Total Payments		158,451,543
Net Cash Flows from/ (used in) Operating Activities	28	14,744,850
Cash flows From Investing Activities		
Purchase of PPE		700,000
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		700,000
Net increase/(decrease) in cash & Cash equivalents		14,044,850
Cash Flows from Financing Activities		
Lease Payment		

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Net Cash Flows from Financing Activities	17	14,044,850
Cash and cash equivalents at 1 July	17	82,358,562
Cash and cash equivalents at 30 June		96,403,411

(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 FY	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/25	2024/25		
Revenue							

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Transfers From the NGCDF Board	179,441,955	82,358,562	43,196,392	304,996,909	255,554,955	49,441,954	
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-		-	
Miscellaneous income	-	221,665	-	221,665	221,665	-	
Totals	179,441,955	82,580,227	43,196,392	305,218,574	255,776,620	49,441,954	
Expenses							
Employee costs	4,209,552	1,882,176	66,622	6,158,349	2,701,982	3,456,367	
Committee expenses	4,374,025	766,925	-	5,140,950	6,058,620	(917,670)	
Use of Goods and Services	5,808,198	5,546,680	1,281,000	12,635,879	3,913,091	8,722,788	

National Government Constituencies Development Fund (NGCDF)
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Other Government Units Certified Works	102,856,028	65,705,597	20,453,749	189,015,374	84,916,554	104,098,820	
Other Grants and Transfers	53,028,089	7,827,868	7,794,986	68,650,943	60,861,296	7,789,646	
Other payment	8,224,700	29,316	1,300,000	9,554,016	-	9,554,016	
Acquisition Of Asset	941,362	600,000	12,300,036	13,841,398	700,000	13,141,398	
Funds Pending Approval**	-	221,665	-	221,665	221,665	0	
Total Expenditure	179,441,954	82,580,227	43,196,393	305,218,574	159,373,208	145,845,365	
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.*


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Explanatory Notes.

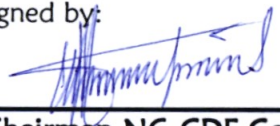
[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	145,845,365
Less undisbursed funds receivable from the Board as at 30 th June 2025	49,441,954
Cash and Cash Equivalents at the end of the 30 th June 2025	96,403,411

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 _____ 2025 and signed by:


 Fund Account Manager
 Richard Maritim


 National Sub-County Accountant
 Daudi Namba
 ICPAK M/No:14271


 Chairman NG-CDF Committee
 Daniel Patina Leseyo



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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,209,552	1,882,176	66,622	6,158,349	2,701,982	3,456,367
1.2 Committee allowances	2,429,267	766,925		3,196,192	3,196,192	-
1.3 Use of goods and services	3,365,698	3,838,013	770,000	7,973,712	3,273,385	4,700,327
Sub-total	10,004,517	6,487,114	836,622	17,328,253	9,171,559	8,156,694
2.0 Monitoring and evaluation						
2.1 Capacity building	1,280,000	528,475		1,808,475	917,670	890,805
2.2 Committee allowances	1,944,758			1,944,758	1,944,758	-
2.3 Use of goods and services	1,162,500	1,180,192	511,000	2,853,692	639,706	2,213,986
Sub-total	4,387,258	1,708,667	511,000	6,606,925	3,502,134	3,104,791
4.0 Emergency						
unutilized	9,444,313			9,444,313		9,444,313
Sub-total	9,444,313	-	-	9,444,313	-	9,444,313
5.0 Bursary and Social Security						

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5.1 Primary Schools				-		-
5.2 Secondary Schools	25,000,000			25,000,000	24,999,000	1,000
5.3 Tertiary Institutions	15,000,000			15,000,000	14,994,000	6,000
5.4 special needs	2,986,504			2,986,504	2,917,000	69,504
Bursary re allocation from emergency		1830773	7,494,986	9,325,759	9,279,500	46,259
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
Sub-total	42,986,504	1,830,773	7,494,986	52,312,263	52,189,500	122,763
7.0 Environment						
ENamelok sec sch sch	300,000			300,000		300,000
Eiti Makurian Primary School			300,000	300,000	298,195	1,805
Sub-total	300,000	-	300,000	600,000	298,195	301,805
8.0 Primary Schools Projects						
				-		-
EDONYO ELASHO PRIMARY SCHOOL		1,160		1,160	-	1,160
ELANGATA OLOMAIYAT PRIMARY SCHOOL-CDF		20		20	20	-
EMAROROI PRIMARY SCHOOL-CDF		1,348		1,348	-	1,348
EMBOLIEI PRIMARY SCHOOL-PMC ACCOUNT		92		92	-	92
EMUKUTAN PRIMARY SCHOOL		104,855		104,855	104,500	355
ENARAU PRIMARY SCHOOL		382		382	382	-
ENCHORRO ELERAI PRIMARY SCHOOL		1,252		1,252	-	1,252
INKOIRIENITO PRIMARY SCHOOL-PMC		148		148	-	148
ENKOIREROI PRIMARY SCHOOL-PMC		181,147		181,147	181,100	47
ENKOMONO PRIMARY SCHOOL-PMC ACCOUNT		1,685		1,685	-	1,685

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ENKORO SAMPU PRIMARY SCHOOL		27,996		27,996	27,996	-
ENTASHATA PRIMARY SCHOOL		4,855		4,855	-	4,855
EREMIT PRIMARY SCHOOL		403		403	403	-
ESILANKE PRIMARY SCHOOL		102		102	102	-
ESOIT ILPARAKUO PRIMARY SCHOOL		456		456	-	456
ESONORUA PRIMARY SCHOOL NG-CDF ACCOUNT		233,502		233,502	-	233,502
EWANGAN SIDAI PRIMARY SCHOOL-PMC A/C		975		975	-	975
EWUASO ONKIDONGI PRIMARY SCHOOL-CDF		1,318		1,318	-	1,318
ILKILORIT PRIMARY SCHOOL		22,042		22,042	-	22,042
ILNGAROOJ PRIMARY SCHOOL NG-CDF ACCOUNT		1		1	-	1
ILOSHON PRIMARY SCHOOL-CDF		1,740		1,740	-	1,740
ILPARAKUO PRIMARY SCHOOL (CDF)		140,562		140,562	140,562	-
ILUANAT PRIMARY SCHOOL-CDF		10,226		10,226	-	10,226
INAUDOT PRIMARY SCHOOL-KJD WEST CDF PROJECT		242,695		242,695	240,320	2,374
INDEPEN PRIMARY SCHOOL		5,908		5,908	5,908	-
INDUPA CDF ACCOUNT		2,533		2,533	-	2,533
INKORIENTO PRI SCH		148		148	-	148
INYONYORI PRIMARY SCHOOL-CDF		2,076		2,076	2,076	-
KARERO PAOLO PRIMARY SCHOOL-PMC ACCOUNT		440		440	-	440
KIBIKO PRIMARY SCHOOL		635,925		635,925	489,399	146,526
KILONITO PRIMARY SCHOOL-CDF ACCOUNT		-		-	-	-
KIMELOK PRI SCH		1,425		1,425	-	1,425
KIMUKA PRIMARY SCHOOL CDF AACOUNT		520		520	-	520

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KIPETO PRIMARY SCHOOL-KAJIADO WEST CDF PROJECT		17,013		17,013	16,775	238
KIRKURIA PRI SCH	400,000	1,031		401,031	-	401,031
KISAJU PRIMARY SCHOOL-CDF PROJECT		207		207	-	207
KISHARU PRIMARY SCHOOL -PMC		14,761		14,761	-	14,761
KMQ PRIMARY SCHOOL		-		-	-	-
KOMITII PRIMARY SCHOOL-CDF A/C		1,239		1,239	-	1,239
KOMIYA PRIMARY SCHOOL-CDF		3,142		3,142	-	3,142
LESHUTA PRIMARY SCHOOL		223,450		223,450	223,450	-
LOODARIAK PRIMARY SCHOOL NG-CDF ACCOUNT		10,431		10,431	-	10,431
LORGOSUA PRIMARY SCHOOL-CDF ACCOUNT		69		69	-	69
MPIRRISHI PRIMARY SCHOOL-PMC A/C		13,762		13,762	-	13,762
MURANTAWUA PRIMARY SCHOOL-CDF PROJECT	5,000,000	5,220		5,005,220	-	5,005,220
MUSENKE PRI SCH	2,000,000	127,531		2,127,531	126,575	2,000,956
NADO NTERIT PRIMARY SCHOOL		2,922		2,922	-	2,922
NAMUNYAK PRIMARY SCHOOL-CDF		8,462		8,462	-	8,462
NANINGOI GIRLS BOARDING PRIMARY SCHOOL-PMC ACCOUNT		491		491	-	491
NASARU PRIMARY SCHOOL-CDF ACCOUNT		304		304	-	304
NASERIAN NASARUNI PRIMARY SCHOOL-PMC		727		727	-	727
OLOOSERIAN PRIMARY SCHOOL-PMC ACCOUNT		1,329		1,329	-	1,329
NASERIAN PRIMARY SCHOOL-PMC	2,500,000	250		2,500,250	-	2,500,250
NENDORKO PRIMARY SCHOOL-PMC ACCOUNT		18		18	-	18

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NKUYAN ADAM PRIMARY SCHOOL-PMC		6,377		6,377	6,377	-
OLASITI PRIMARY SCHOOL-PMC	1,400,000	399		1,400,399	-	1,400,399
OLCHORRO ONYORI PRIMARY SCHOOL-CDF ACCOUNT		55		55	-	55
OLDEPE PRIMARY SCHOOL-NG CDF A/C	2,000,000	346		2,000,346	-	2,000,346
OLDORKO MOSIRO PRIMARY SCHOOL_ NG-CDF PROJECT		41		41	-	41
OLE KIMUNKE PRIMARY SCHOOL		38,133		38,133	37,800	333
OLENTOKO PRIMARY SCHOOL-PMC ACCOUNT		13,745		13,745	-	13,745
OLEPOLOS PRIMARY SCHOOL NG-CDF ACCOUNT		3,054		3,054	-	3,054
OLGUMI PRIMARY SCHOOL-CDF A/C		-		-	-	-
OLKIRAMATIAN ARID ZONE PRIMARY SCHOOL-PMC A/C		322,899		322,899	322,000	899
OLODUNGORO PRIMARY SCHOOL-PMC		904		904	-	904
OLOIKA MOSHORO PRIMARY SCHOOL-PMC		511		511	-	511
OLOIKA PRIMARY SCHOOL-PMC		4,384		4,384	-	4,384
OLOIRIEN PRIMARY SCHOOL-CDF		1,660		1,660	-	1,660
OLOISHAKI PRIMARY SCHOOL		1,190		1,190	1,190	-
OLOKERI PRIMARY SCHOOL KAJIADO WEST CDF	2,500,000	764		2,500,764	-	2,500,764
OLOKIRDINGAI PRIMARY SCHOOL-PMC ACCOUNT	3,000,000	601		3,000,601	-	3,000,601
OLOKIRDINGAI PRIMARY SCHOOL-CDF		270		270	-	270
OLOLOITIKOSHI PRIMARY SCHOOL-CDF PROJECT		30,850		30,850	-	30,850
OLOOLERA PRIMARY SCHOOL		11		11	-	11
OLOONKURMAN PRIMARY SCHOOL-PMC A/C		716		716	-	716

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OLOOSERIAN PRIMARY SCHOOL-PMC ACCOUNT		1,329		1,329	-	1,329
OLOSHO-OIBOR PRIMARY SCHOOL-KJD WEST CDF PROJECT		700		700	-	700
OLOSIRUA PRIMARY SCHOOL-CDF ACCOUNT		1,978		1,978	-	1,978
OLOOSURUTIA PRIMARY SCHOOL-CDF ACCOUNT	1,500,000	175,890		1,675,890	1,597,149	78,740
OLOYIANKALANI PRIMARY SCHOOL-PMC		200		200	-	200
OLTANKI PRIMARY SCHOOL-CDF A/C		1,362		1,362	-	1,362
OLTEPESI PRIMARY SCHOOL -CDF ACCOUNT		724		724	-	724
OSUPUKO PRIMARY SCHOOL-CDF ACCOUNT		421		421	-	421
PAKASE PRIMARY SCHOOL-CDF		127,511		127,511	127,511	-
SAIRASHIE PRIMARY SCHOOL-CDF A/C		226		226	-	226
SANARE PRIMARY SCHOOL-CDF ACCOUNT		10,924		10,924	-	10,924
SHOMPOLE PRIMARY SCHOOL-PMC A/C		1,716		1,716	-	1,716
SINGIRAINI PRIMARY SCHOOL-PMC		1,319		1,319	-	1,319
ST. AUGUSTINE OLPIRIKATA PRIMARY SCHOOL-NG-CDF	2,500,000	1,371		2,501,371	-	2,501,371
OLOROPIL PRIMARY SCHOOL-CDF		449,752		449,752	449,752	-
INKIITO PRIMARY SCHOOL		501,611		501,611	498,775	2,836
TARITIK PRIMARY SCHOOL	498,000	120,489		618,489	120,100	498,389
EMBARBAL PRIMARY SCHOOL KURJA		2,700,000		2,700,000	2,699,467	533
NKAMA PRIMARY SCHOOL		217,414		217,414	217,414	-
ELANGATA WUAS PRIMARY SCHOOL	600,000	1,305,280	1,305,000	3,210,280	2,609,659	600,621
INCHORROI PRIMARY SCHOOL	1,338,914	3,555,000	1,305,000	6,198,914	6,198,914	-
NKARUSA PRIMARY SCHOOL		3,500,000		3,500,000	3,500,000	-

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OLNGARUA PRIMARY SCH	2,000,000	1,308,858	1,305,000	4,613,858	2,613,196	2,000,662
KIMELOK GIRLS' BOARDING PRIMARY SCHOOL-CDF A/C		1,311,973	1,309,583	2,621,556	2,621,028	528
OLOOSEOS PRI SCH		1,304,999	1,305,000	2,609,999	2,600,258	9,742
KOIKAI PRIMARY SCHOOL		-	4,400,000	4,400,000	1,849,575	2,550,425
NABOISHO PRIMARY SCHOOL	98,980	2,500,000		2,598,980	2,598,792	188
OLOOMPALUANI PRIMARY SCHOOL		-	2,500,000	2,500,000	2,366,688	133,313
ENTASOPOPIA PRIMARY SCHOOL	2,200,000	1,400,000		3,600,000	1,260,000	2,340,000
OLASITI PRIMARY SCHOOL		-		-	-	-
OLOIKUM NASIRA Primary School		1,305,000	1,305,000	2,610,000	2,608,947	1,053
Olomayian West Primary School	5,000,000			5,000,000	-	5,000,000
Eiti Makurian Primary School	2,500,000			2,500,000	-	2,500,000
Naromoru Rimary School	720,000			720,000	-	720,000
Soitamurt Primary School	2,500,000			2,500,000	-	2,500,000
Ololtepes Primary School	3,500,000			3,500,000	-	3,500,000
Endapdapoi Primary School	2,500,000			2,500,000	-	2,500,000
Oloserian/Mbilien Primary School	2,500,000			2,500,000	-	2,500,000
Embarbal Primary School	2,500,000			2,500,000	-	2,500,000
elangata oomayianat primary school	400,000			400,000	-	400,000
				-		-
				-		-
				-		-
Sub-total	51,655,894	24,293,250	14,734,583	90,683,727	38,464,160	52,219,567
9.0 Secondary Schools Projects (List all the Projects)						
				-		-
BARAKA OONTOYIE SECONDARY SCHOOL		300		300	-	300

**National Government Constituencies Development Fund (NGCDF)
Kajiado West Constituency**

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EREMIT SECONDARY SCHOOL-CDF ACCOUNT		1,628.00			1,628	-	1,628
EWASO GIRLS SECONDARY SCHOOL NG-CDF ACCOUNT		9,103,080.00			9,103,080	8,190,000	913,080
ILOODARIAK SECONDARY SCHOOL - CDF		27,794.00			27,794	-	27,794
ILOODOKILANI SECONDARY SCHOOL-CDF ACCOUNT		525.6			526	-	526
KISAJU MIXED SECONDARY SCHOOL-CDF		66,824.50			66,825	-	66,825
MAGADI SECONDARY SCHOOL		1,785.85			1,786	-	1,786
MOSIRO BOYS SECONDARY SCHOOL CDF PROJECT		147			147	-	147
NAJILE BOYS SECONDARY SCHOOL - KAJIADO WEST CDF		10,182.50			10,183	-	10,183
NAMELOK GIRLS SECONDARY SCHOOL NG-CDF ACCOUNT	5,600,000.00	6,899,005.00			12,499,005	6,373,049	6,125,956
NANINGOI SECONDARY SCHOOL-CDF ACCOUNT		10,545,364.00			10,545,364	10,545,035	330
OLDONYO-NYOKIE SECONDARY SCHOOL - CDF PROJECT		309,708.70			309,709	308,575	1,134
OLGUMI SECONDARY SCHOOL-PMC ACCOUNT		100,846.00			100,846	-	100,846
OLOIBORTOTO SECONDARY SCHOOL(CDF)		283,509			283,509	283,509	-
OLOIKA SECONDARY SCHOOL-CDF		189,116			189,116	188,575	541
OLOOLTEPES SECONDARY SCHOOL-CDF ACCOUNT		168.70			169	-	169

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OLOSEOS GIRLS SECONDARY SCHOOL-CDF PROJECT		2,168		2,168	-	2,168
KEEKONYOKIE SECONDARY SCHOOL - CDF A/C	1,000,000.00	2,119,875.20		3,119,875	2,999,106	120,769
OLOYIANKALANI SECONDARY SCHOOL-CDF ACCOUNT	1,800,650.00	219,507.82		2,020,158	2,020,158	-
OLOIRIEN MIXED DAY SECONDARY SCHOOL-PMC	2,500,000.00	65,369.00		2,565,369	-	2,565,369
TOROSEI SECONDARY SCHOOL	4,240,000.00	1,778,126		6,018,126	-	6,018,126
PATTERSON MEMORIAL SEC SCHOOL		76,377		76,377	76,377	-
NAROMORU MIXED DAY SECONDARY SCHOOL-PMC ACCOUNT	6,000,000.00	560,871.00		6,560,871	560,643	6,000,228
OLCHORO ONYORI DAY SECONDARY SCHOOL-CDF ACCOUNT		4,180,834.00	2,469,166	6,650,000	6,567,590	82,410
KIBIKO SECONDARY SCHOOL-KJD WEST CDF PROJECT	11,325,300.00	569,234.56		11,894,535	568,000	11,326,535
OLOMAYIANA SECONDARY SCHOOL OLTANKI	5,320,000.00	4,300,000.00		9,620,000	4,299,201	5,320,799
				-	-	-
INKIITO MANOH SEC SCH	414,184.00		3,250,000	3,664,184	3,664,065	119
Oltepesi Secondary School	4,500,000.00			4,500,000		4,500,000
Olteyani Secondary School	4,000,000.00			4,000,000		4,000,000
Saikeri Secondary School	4,500,000.00			4,500,000		4,500,000
				-		-
				-		-

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Sub-total	51,200,134	41,412,347	5,719,166	98,331,647	46,643,882	51,687,765
10.0 Tertiary institutions Projects (List all the Projects)						
				-		-
				-		-
Sub-total	-	-	-	-	-	-
11.0 Security Projects						
				-		-
				-		-
ELANGATA WUAS CHIEFS CAMP		160		160	-	160
KAJIADO WEST SUB COUNTY OCPD OFFICES		443		443	443	-
KAJIADO WEST SUB-COUNTY HEADQUARTERS MILE 46-CDF ACCOUNT		862,097		862,097	856,622	5,475
KAJIADO WEST SUBCOUNTY HEADQUARTERS-CDF A/C		3,825		3,825	-	3,825
KIBIKO CHIEF CAMP-KJD WEST CDF PROJECT		48		48	-	48
KISAJU CHIEFS OFFICE		296,431		296,431	296,431	-
ESONORUA ADMINISTRATION POLICE POST		1,505		1,505	-	1,505
KIMUKA CHIEF'S OFFICE-CDF ACCOUNT		16,186		16,186	-	16,186
KJD WEST SUBCOUNTY OCPD		443		443	-	443
MOSIRO CHIEF'S OFFICE		3143454		3,143,454	3,140,555	2,899
MURANTAWUA CHIEFS OFFICE		363		363	-	363
MUSENKE CHIEFS OFFICE PROJECT(CDF)		106		106	106	-
NAJILE CHEIFS OFF		302,483		302,483	297,873	4,610
DEPUTY COUNTY COMMISSIONERS\DCC'S OFFICE EXTENSION	297,272	272,921		570,193	569,777	416
OLDONYONYOKIE CHIEFS OFFICE-PMC		1,529.00		1,529	-	1,529
OLTEPESI CHIEFS OFFICE ILOODOKILANI		1,140.00		1,140	-	1,140

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OLTEPESI(KEEKONYOKE)CHIEFS OFFICE-CDF ACCOUNT		70		70	-	70
SAIKERI CHIEF OFFICE		1,047		1,047	-	1,047
SHOMPOLE WEST CHIEFS CAMP(CDF)		6,640		6,640	6,640	-
SINGIRAINI CHIEFS OFFICE		716		716	-	716
TOROSEI POLICE POST		10		10	-	10
KAJIADO WEST CDF ACCOUNT-DROP OFFICE		933,018		933,018	933,018	-
TOROSEI CHEIF OFFICE		152,460		152,460	152,460	-
			-	-		-
				-		
Sub-total	297,272	5,997,095	-	6,294,366	6,253,925	40,441
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)			11,000,000	11,000,000		11,000,000
12.2 Purchase of furniture and fitiings				-		-
12.2 Construction of CDF office	241,362	600,000.00	1,300,036	2,141,398	2,131,828	9,570
12.3 purchased of computers	700,000			700,000	700,000	-
Sub-total	941,362	600,000	12,300,036	13,841,398	2,831,828	11,009,570
13.0 Others						
			-	-		-
		776.00		776	-	776
KAJIADO WEST CONSTITUENCY SPORTS NG-CDF A/C						
KAJIADO WEST EMERGENCY COMMITTEE NG-CDF A/C		1,000.00		1,000	-	1,000
KAJIADO WEST ENVIRONMENTAL-CDF		18,024.45		18,024	-	18,024
KAJIADO WEST ENVIRONMENTAL-CDF		7,212.00		7,212	18,024	(10,812)

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KAJIADO WEST OFFICE STORE PROJECT-CDF ACCOUNT		461.00		461	-	461
KJD WEST NGCDF SPORT		776		776	-	776
NG-CDF KAJIADO WEST COMMITTEE		380.00		380	-	380
OLKERI WATER PROJECT-CDF		60		60	-	60
KAJIADO WEST CDF ACCOUNT-ENVIRONMENTAL OFFICE		626.45		626	-	626
Kajiado west sub county treasury	524,700.00			524,700		524,700
Kajiado west digital Hub	2,700,000.00		1,300,000	4,000,000		4,000,000
Rerec	5,000,000.00			5,000,000		5,000,000
				-		-
		-	-	-		-
				-		-
Sub-total	8,224,700	29,316	1,300,000	9,554,016	18,024	9,535,991
Funds pending approval**				-		-
unapproved projects		-		-		-
AiA	-			-		-
pmc savings		221,665		221,665		
Sub-total	-	221,665	-	221,665	-	-
Total	179,441,954	82,580,227	43,196,393	305,218,574	159,373,209	145,623,700

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(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 Kajiado West Constituency principal activity is Projects Implementation.

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

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

The recognition of all other non-financial assets acquired prior to the 2023/2024 financial year will be undertaken in the third year of the transition period, after the necessary identification and valuation processes have been completed. *The advantage of the transitional provisions under IPSAS 33 and therefore*

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

3. Adoption of New and Revised Standards

(When an IPSAS becomes effective on 1st January 2025, it is applicable in Kenya from 1st July 2025)

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. <i>Not applicable in this financial year</i>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. <i>Not applicable in this financial year</i>
IPSAS 45: Property Plant and	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and

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Equipment	<p>measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>Not applicable in this financial year</i></p>
<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>Not applicable in this financial year</i></p>
<p>IPSAS 47: Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>Not applicable in this financial year</i></p>
IPSAS 48:	<p><i>Applicable 1st January 2026</i></p>

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Transfer Expenses	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. <i>Not applicable in this financial year</i>
IPSAS 49: Retirement Benefit Plans	<i>Applicable 1st January 2026</i> 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. <i>Not applicable in this financial year</i>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity' s financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <i>Not applicable in this financial year</i>

iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

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

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

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

c) Property, plant and equipment

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

d) Leases

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

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

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements.

Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

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

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, 20xx

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 organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

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6. Transfers from the NGCDF Board

Description	2024/2025
	Kshs
NGCDFB Transfers (Allocation for the FY)	179,441,954
Total	179,441,954

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	-
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere <i>(specify)</i>	-
Total	-

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10. Employees cost

	<i>2024/2025</i>
	Kshs
NG-CDFC Basic staff salaries	2,477,356
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	607,439
Employer Contributions Compulsory national social security schemes	145,570
Employer Contributions Compulsory Housing levy	75,456
Employer contributions to National Industrial Training Authority	3,600
Other Specify	-
Total	3,309,421

11. Committee Expenses

	<i>2024/2025</i>
	Kshs
Sitting allowance	3,483,900
Other Committee expenses	2,574,720
Total	6,058,620

12. Use of Goods and services

	<i>2024/2025</i>
	Kshs
Utilities, supplies and services	102,055
Communication, supplies and services	420,550
Domestic travel and subsistence	948,300
Printing, advertising and information supplies & services	67,000
Office Rent	-
Training expenses	829,000
Hospitality supplies and services	556,512

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Insurance costs	-
Specialized materials and services	417,820
Office and general supplies and services	332,178
Fuel, oil & lubricants	66,800
Bank charges	1,726
Routine maintenance – vehicles and other transport equipment	-
Routine maintenance – other assets	161,700
Strategic plan expenses	-
Other operating expenses	9,450
Total	3,913,091

13. Other Government Units Actual expenditure

Description	2024/2025
	Kshs
Primary Schools Actual expenditure	33,401,615
Secondary Schools Actual expenditure	41,806,333
Tertiary Institutions Actual expenditure	-
Total	75,207,948

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14. Other Grants and transfers Actual expenditure

	<i>2024/2025</i>
	Kshs
Bursary – secondary schools	33,096,500
Bursary – tertiary institutions	19,093,000
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	5,086,761
Climate change mitigation projects	298,195
Emergency projects Actual expenditure	-
Roads projects Actual expenditure	-
Others specify	1,916,320
Total	59,490,776

15. Depreciation and Amortization Expenses

Description	<i>2024/2025</i>
	Kshs
Property Plant and Equipment	210,000
Intangible Assets	-
Total	210,000

16. Digital Hubs Expenses

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

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17. Gain/loss on Sale of Assets

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

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

18. Impairment Loss

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

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Operations account)</i>	85,279,744	17,357,387.49
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit account)</i>	708,679	316,747.80
<i>Name of Bank, account No. (PMC accounts)</i>	10,414,989	64,684,426.69
Total	96,403,411	82,358,562
Cash Balances		
Location 1	-	-
Location 2	-	-
<i>Other Locations (Specify)</i>	-	-
Total	-	-

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<i>[Provide Cash Count Certificates for Each]</i>		
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(Provide a schedule of all reconciled PMC bank balances as at the end of the period)

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20. Receivables from Exchange Transactions

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

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

i. Ageing Analysis for Receivables

Description	2024/2025		Opening Statement	
	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	49,441,954		43,196,392.28	
Outstanding imprest	-		-	
Total	49,441,954		43,196,392	
Ageing Analysis- Receivables from non-exchange transactions	Insert Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	49,441,954	100%	43,196,392.28	100%
Between 1-2 years		0%	-	0%
Over 3 years	-	0%	-	0%
Total	-	0%	-	0%

22. Prepayments

Description	Insert Current FY	Opening Statement 1 st July 2024
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	-	-
Prepaid Electricity Costs	-	-
Other Prepayments (<i>Specify</i>)	-	-
Total	-	-

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate(specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2025	-	-	-	-	-	-	-	-
Additions	-	-	-	-	700,000	-	-	700,000
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	700,000	-	-	700,000
Depreciation And Impairment								
Opening Depreciation	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	210,000	-	-	210,000
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	210,000	-	-	210,000
Net Book Values								
Opening Bal as at 1 st July 2025	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	490,000	-	-	490,000

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	-	-	-
Office Equipment, Furniture, And Fittings	-	-	-
Total	-	-	-

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

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

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24. Intangible Assets

Description	12024/2025
	Kshs
Cost	
Opening balance at 1 st July 2024	-
Addition	-
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 2024 (Comparative period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2025 (Comparative Period)	-	-	-	-
Additions				
As At 30 June 2025	-	-	-	-
Accumulated Depreciation	-	-	-	-
As At 1 July 2024 (Comparative period)	-	-	-	-
Charge for the period				
As At 30 June 2025 (Comparative period))				
Charge for the period	=	=	=	=
As At 30 June 2025	-	-	-	-
	-	-	-	-
Carrying Amount	-	-	-	-

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As At 30 June 2025 (Current FY)				
As At 30 June 2025 (Comparative Period)				

26. Trade and Other Payables

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	-		-	
Employee payables	-		-	
Other payables	-		-	
Total trade and other payables	-		-	
Aging analysis: (Trade and other payables)	2024/2025	% of the Total	1st July 24	% 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

	<i>2024/2025</i>
	KShs
Retention as at 1 st July (A)	14,530,035
Retention held during the year (B)	424,567
Retention paid during the Year (C)	11,503,692
Closing Retention as at 30th June D= A+B-C	3,450,909

Retentions aging analysis.

	<i>2024/2025</i>	<i>% of the total</i>	<i>2023/24</i>	<i>% of the total</i>
Less than 1 year	424,567	100%	14,530,034.7 0	100%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total	424,567		14,530,035	

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

28. Lease Liabilities

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

Maturity Analysis

Period	Amount
Year 1	-
Year 2	-
Year 3	-
Year 4	-

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Period	Amount
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	101,240
Gratuity held during the year	607,439
Gratuity paid during the year	-
Total Gratuity Provision 30th June (A+B-C)	708,678.60

30. Cash Generated from Operations

	2024/2025
	Kshs
Surplus for the period before tax	31,252,098
Adjusted for:	
Depreciation	210,000
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-

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Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	6,245,562
Changes in deferred income	-
Changes in Third party deposits	11,079,126
Changes in gratuity provision	(607,439)
Changes in payments received in advance	-
Net cash flow from operating activities	14,744,850

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

31. Financial Risk Management

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

i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2024/25				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	49,441,954	-	-
Bank balances	-	-	-	-
Total	-	-	-	-
As at 30 June 2024	-	49,441,954	-	-
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	43,196,392	-	-
Bank balances	-	-	-	-
Total	-	43,196,392	-	-

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

Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June (2024/25)				
Trade payables	-	-	-	-
Current poportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	708,678.60	-
Total	-	-	708,678.60	-
As at 30th June (2023/24)				
Trade payables	-	-	-	-

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	101,239.80	-
Total	-	-	101,239.80	-

iii) Market risk

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

a) Foreign currency risk

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

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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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2024/25

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June (2024/25)			
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

2024/25

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June 2024/25			
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
2024/25			
Euro	10%	-	-
USD	10%	-	-
2023/24			
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

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

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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June (2024/25)				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-

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Total	-	-	-	-
As at 30th June (2023/24)				
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	2024/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash and Bank Balances	-	-
Net Debt/(Excess Cash And Cash Equivalentents)	-	-
Gearing	-	-

32. Related Party Disclosures

	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	6,058,620	4,712,400
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	173,196,393	194,087,603
Total	179,255,013	198,800,003

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	2024/25	Opening Statement 1 st July 2025
	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)

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Contingent Liabilities

Description	2024/25	Opening Statement
	Kshs	1 st July 2024 Kshs
Contingent Liabilities	-	-
Court Case xx against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others (Specify)	-	-
Total	-	-

35. Capital Commitments

Capital Commitments	2024/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Authorised for	-	-
Authorised 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 authorised 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 NGCDF Kajiado West Constituency is a Fund under The National Treasury and Planning & managed by NG-CDFB at the National level, and the NG-CDFC at the constituency level. Its ultimate parent is the Government of Kenya.

38. Currency

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

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18. Annexes
Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	2,630,000	-	0	2,630,000
Buildings and structures	20,270,762		0	20,270,762
Transport equipment	10,400,000	-	0	10,400,000
Office equipment, furniture, and fittings	1,581,545	-	0	1,581,545
ICT Equipment and Other ICT Assets	5,569,280	700,000	0	6,269,280
Other Machinery and Equipment	-	-	0	0
Intangible assets	-	-	0	0
Total	40,451,587	700,000	-	41,151,587

(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)

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
ENDONYO ELASHO PRIMARY SCHOOL	EQUITY BANK	0730278838651	1,160.00	1,160.00
EMAROROI PRIMARY SCHOOL-CDF	EQUITY BANK	0730263463075	1,348.00	1,348.00
EMBOLIEI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280162202	92.00	92.00
EMUKUTAN PRIMARY SCHOOL	EQUITY BANK	0730282140946	355.00	104,855.00
ENARAU PRIMARY SCHOOL	EQUITY BANK	1680281293330	-	382.00
ENCHORRO ELERAI PRIMARY SCHOOL	EQUITY BANK	0730278850902	1,252.00	1,252.00
INKOIRIENITO PRIMARY SCHOOL-PMC	EQUITY BANK	0730281023199	148.00	148.00
ENKOIREROI PRIMARY SCHOOL-PMC	EQUITY BANK	0730280976923	47.00	181,147.00
ENKOMONO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280010405	1,685.00	1,685.00
ENKORO SAMPU PRIMARY SCHOOL	EQUITY BANK	1680281916624	-	27,996.00
ENTASHATA PRIMARY SCHOOL	EQUITY BANK	0860282703733	4,855.00	4,855.00
EREMIT PRIMARY SCHOOL	EQUITY BANK	1680272452572	-	403.00
ESILANKE PRIMARY SCHOOL	EQUITY BANK	1680282508934	-	102.00
ESOIT ILPARAKUO PRIMARY SCHOOL	EQUITY BANK	0730282408392	456.00	456.00
ESONORUA PRIMARY SCHOOL NG-CDF ACCOUNT	EQUITY BANK	0730272079602	233,502.00	233,502.00
EWANGAN SIDAI PRIMARY SCHOOL-PMC A/C	EQUITY BANK	0730280228736	975.00	975.00
EWUASO ONKIDONGI PRIMARY SCHOOL-CDF	EQUITY BANK	0730278888444	1,318.00	1,318.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
ILKILORIT PRIMARY SCHOOL	EQUITY BANK	0730278347780	22,041.50	22,041.50
ILNGAROOJ PRIMARY SCHOOL NG-CDF ACCOUNT	EQUITY BANK	0730279823354	1.00	1.00
ILOSHON PRIMARY SCHOOL-CDF	EQUITY BANK	0730278559484	1,740.00	1,740.00
ILPARAKUO PRIMARY SCHOOL (CDF)	EQUITY BANK	0730282408392	-	140,562.15
ILUANAT PRIMARY SCHOOL-CDF	EQUITY BANK	0730263464964	10,225.75	10,225.75
INAUDOT PRIMARY SCHOOL-KJD WEST CDF PROJECT	EQUITY BANK	0730264524069	2,374.30	242,694.62
INDEPEN PRIMARY SCHOOL	EQUITY BANK	1680281226251	-	5,908.00
INDUPA CDF ACCOUNT	EQUITY BANK	0860264483222	2,533.20	2,533.20
INKORIENITO PRI SCH	EQUITY BANK	0730281023199	148.00	148.00
INYONYORI PRIMARY SCHOOL-CDF	EQUITY BANK	1680278455505	-	2,076.00
KARERO PAOLO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0860280013779	439.50	439.50
KIBIKO PRIMARY SCHOOL	EQUITY BANK	0730199774215	146,526.00	635,925.00
KIMELOK PRI SCH	EQUITY BANK	0730281774698	1,425.00	1,425.00
KIMUKA PRIMARY SCHOOL CDF AACOUNT	EQUITY BANK	0730271597487	520.00	520.00
KIPETO PRIMARY SCHOOL-KAJIADO WEST CDF PROJECT	EQUITY BANK	0730263877511	238.00	17,013.00
KIRKURIA PRI SCH	EQUITY BANK	1680278728345	1,031.00	1,031.00
KISAJU PRIMARY SCHOOL-CDF PROJECT	EQUITY BANK	0730266407021	207.20	207.20
KISHARU PRIMARY SCHOOL -PMC	EQUITY BANK	0730281010596	14,761.00	14,761.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
KOMITII PRIMARY SCHOOL-CDF A/C	EQUITY BANK	0730279863808	1,239.00	1,239.00
KOMIYA PRIMARY SCHOOL-CDF	EQUITY BANK	0730278581080	3,142.00	3,142.00
LESHUTA PRIMARY SCHOOL	EQUITY BANK	1680282477346	(0.00)	223,450.30
LOODARIAK PRIMARY SCHOOL NG-CDF ACCOUNT	EQUITY BANK	0730279855648	10,431.00	10,431.00
LORGOSUA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268723596	69.00	69.00
MPIRRISHI PRIMARY SCHOOL-PMC A/C	EQUITY BANK	0730279963221	13,762.00	13,762.00
MURANTAWUA PRIMARY SCHOOL-CDF PROJECT	EQUITY BANK	0730278569484	5,220.00	5,220.00
MUSENKE PRI SCH	EQUITY BANK	1680271678345	956.00	127,531.00
NADO NTERIT PRIMARY SCHOOL	EQUITY BANK	0860262679940	2,922.40	2,922.40
NAMUNYAK PRIMARY SCHOOL-CDF	EQUITY BANK	0730262357091	8,461.90	8,461.90
NANINGOI GIRLS BOARDING PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280159302	491.00	491.00
NASARU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268822022	304.00	304.00
NASERIAN NASARUNI PRIMARY SCHOOL-PMC	EQUITY BANK	0730282230891	727.00	727.00
OLOOSERIAN PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280147634	1,328.50	1,328.50
NASERIAN PRIMARY SCHOOL-PMC	EQUITY BANK	0730281023231	250.00	250.00
NENDORKO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280161445	18.00	18.00
NKUYAN ADAM PRIMARY SCHOOL-PMC	EQUITY BANK	1680282583816	-	6,377.00
OLASITI PRIMARY SCHOOL-PMC	EQUITY BANK	0730280967361	399.00	399.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
OLCHORRO ONYORI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268721419	55.04	55.04
OLDEPE PRIMARY SCHOOL-NG CDF A/C	EQUITY BANK	0730279383273	346.00	346.00
OLDORKO MOSIRO PRIMARY SCHOOL_ NG-CDF PROJECT	EQUITY BANK	0730299981208	40.50	40.50
OLE KIMUNKE PRIMARY SCHOOL	EQUITY BANK	0730278921789	332.80	38,132.80
OLENTOKO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280533567	13,745.00	13,745.00
OLEPOLOS PRIMARY SCHOOL NG-CDF ACCOUNT	EQUITY BANK	0730279122298	3,054.00	3,054.00
OLKIRAMATIAN ARID ZONE PRIMARY SCHOOL-PMC A/C	EQUITY BANK	0730280553150	899.00	322,899.00
OLODUNGORO PRIMARY SCHOOL-PMC	EQUITY BANK	0730281023162	904.00	904.00
OLOIKA MOSHORO PRIMARY SCHOOL-PMC	EQUITY BANK	0730280962204	511.00	511.00
OLOIKA PRIMARY SCHOOL-PMC	EQUITY BANK	0730281048403	4,384.00	4,384.00
OLOIRIEN PRIMARY SCHOOL-CDF	EQUITY BANK	0730278974626	1,660.00	1,660.00
OLOISHAKI PRIMARY SCHOOL	EQUITY BANK	1680281984623	-	1,190.00
OLOKERI PRIMARY SCHOOL KAJIADO WEST CDF	EQUITY BANK	0730264449498	763.50	763.50
OLOKIRDINGAI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730282650057	601.00	601.00
OLOKIRDINGAI PRIMARY SCHOOL-CDF	EQUITY BANK	0730261584503	270.00	270.00
OLOLOITIKOSHI PRIMARY SCHOOL-CDF PROJECT	EQUITY BANK	0730263333424	30,850.00	30,850.00
OLOOLERA PRIMARY SCHOOL	EQUITY BANK	0730278888444	10.50	10.50

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
OLOONKURMAN PRIMARY SCHOOL-PMC A/C	EQUITY BANK	0730280925955	716.00	716.00
OLOOSERIAN PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280147634	1,328.50	1,328.50
OLOSHO-OIBOR PRIMARY SCHOOL-KJD WEST CDF PROJECT	EQUITY BANK	0730264768937	700.00	700.00
OLOSIRUA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268711146	1,978.00	1,978.00
OLOOSURUTIA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730266471832	78,740.15	175,889.55
OLOYIANKALANI PRIMARY SCHOOL-PMC	EQUITY BANK	0730281027684	200.00	200.00
OLTANKI PRIMARY SCHOOL-CDF A/C	EQUITY BANK	0730279877232	1,362.00	1,362.00
OLTEPESI PRIMARY SCHOOL -CDF ACCOUNT	EQUITY BANK	0730266430786	724.00	724.00
OSUPUKO PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730199784080	420.85	420.85
PAKASE PRIMARY SCHOOL-CDF	EQUITY BANK	1680278346673	(0.00)	127,511.20
SAIRASHIE PRIMARY SCHOOL-CDF A/C	EQUITY BANK	0730279867807	226.00	226.00
SANARE PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730277361884	10,924.19	10,924.19
SHOMPOLE PRIMARY SCHOOL-PMC A/C	EQUITY BANK	0730280199742	1,716.00	1,716.00
SINGIRAINI PRIMARY SCHOOL-PMC	EQUITY BANK	0730281003341	1,319.00	1,319.00
ST. AUGUSTINE OLPIRIKATA PRIMARY SCHOOL-NG-CDF	EQUITY BANK	0860278457521	1,371.00	1,371.00
OLOROPIL PRIMARY SCHOOL-CDF	EQUITY BANK	1680284007528	-	449,752.00
INKIITO PRIMARY SCHOOL	EQUITY BANK	1850284381518	2,836.00	501,611.00
TARITIK PRIMARY SCHOOL	EQUITY BANK	1680284504583	389.00	120,489.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
EMBARBAL PRIMARY SCHOOL KURJA	EQUITY BANK	1680284755841	532.96	2,700,000.00
NKAMA PRIMARY SCHOOL	EQUITY BANK	1680285124790	-	217,414.00
ELANGATA WUAS PRIMARY SCHOOL	EQUITY BANK	0860278456277	621.34	1,305,280.00
OLNGARUA PRIMARY SCH	EQUITY BANK	0730269015598	662.00	1,308,858.00
KIMELOK GIRLS' BOARDING PRIMARY SCHOOL-CDF A/C	EQUITY BANK	0730266135090	528.00	1,311,973.00
OLOOSEOS PRI SCH	EQUITY BANK	0730266864172	9,741.75	1,304,999.35
KOIKAI PRIMARY SCHOOL	EQUITY BANK	1680285942622	425.00	
NABOISHO PRIMARY SCHOOL	EQUITY BANK	1680285437351	188.00	2,500,000.00
OLOOMPALUANI PRIMARY SCHOOL	EQUITY BANK	1680285912111	133,312.50	
ENTASOPOPIA PRIMARY SCHOOL	EQUITY BANK	0730271614320	2,340,000.00	1,400,000.00
OLASITI PRIMARY SCHOOL	EQUITY BANK	0730280967361	1,400,000.00	
OLOIKUM NASIRA Primary School	EQUITY BANK	1680285509650	1,053.31	1,305,000.00
BARAKA OONTOYIE SECONDARY SCHOOL	EQUITY BANK	0730277117804	300.00	300.00
EREMIT SECONDARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730266799596	1,628.00	1,628.00
EWASO GIRLS SECONDARY SCHOOL NG-CDF ACCOUNT	EQUITY BANK	0730278888444	913,080.00	9,103,080.00
ILOODARIAK SECONDARY SCHOOL - CDF	EQUITY BANK	0610297297455	27,794.00	27,794.00
ILOODOKILANI SECONDARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0860268507299	525.60	525.60
KISAJU MIXED SECONDARY SCHOOL-CDF	EQUITY BANK	0730278637935	66,824.50	66,824.50

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
MAGADI SECONDARY SCHOOL	EQUITY BANK	0610263851843	1,785.85	1,785.85
MOSIRO BOYS SECONDARY SCHOOL CDF PROJECT	EQUITY BANK	0730299951013	147.15	147.15
NAJILE BOYS SECONDARY SCHOOL - KAJIADO WEST CDF	EQUITY BANK	0730261186573	10,182.50	10,182.50
NAMELOK GIRLS SECONDARY SCHOOL NG-CDF ACCOUNT	EQUITY BANK	0730279122085	1,125,956.00	6,899,005.00
NANINGOI SECONDARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730271542231	329.50	10,545,364.00
OLDONYO-NYOKIE SECONDARY SCHOOL - CDF PROJECT	EQUITY BANK	0730262568589	1,133.70	309,708.70
OLGUMI SECONDARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280042448	100,846.00	100,846.00
OLOIBORTOTO SECONDARY SCHOOL(CDF)	EQUITY BANK	1680278904758	-	283,509.00
OLOIKA SECONDARY SCHOOL-CDF	EQUITY BANK	0730263460662	541.00	189,116.00
OLOOLTEPES SECONDARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268722905	168.70	168.70
OLOOSEOS GIRLS SECONDARY SCHOOL-CDF PROJECT	EQUITY BANK	0730266864172	2,167.50	2,167.50
KEEKONYOKIE SECONDARY SCHOOL - CDF A/C	EQUITY BANK	0730265683891	120,768.80	2,119,875.20
OLOYIANKALANI SECONDARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268722118	-	219,507.82
OLOIRIEN MIXED DAY SECONDARY SCHOOL-PMC	EQUITY BANK	0730281140775	65,369.00	65,369.00
TOROSEI SECONDARY SCHOOL	EQUITY BANK	0860279140371	3,278,126.00	1,778,126.00
PATTERSON MEMORIAL SEC SCHOOL	EQUITY BANK	1680282655118	-	76,377.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
NAROMORU MIXED DAY SECONDARY SCHOOL-PMC ACCOUNT	EQUITY BANK	1680282098672	228.00	560,871.00
OLCHORO ONYORI DAY SECONDARY SCHOOL-CDF ACCOUNT	EQUITY BANK	1680285479862	82,410.00	4,180,834.00
KIBIKO SECONDARY SCHOOL-KJD WEST CDF PROJECT	EQUITY BANK	0730264540883	1,234.56	569,234.56
OLOMAYIANA SECONDARY SCHOOL OLTANKI	EQUITY BANK	1680285372080	799.42	4,300,000.00
INKIITO MANOH SEC SCH	EQUITY BANK	1850286009320	118.89	
KAJIADO WEST TECHNICAL AND VOCATIONAL COLLEGE-CDF	EQUITY BANK	0730278896538	7,419.00	7,419.00
ELANGATA WUAS CHIEFS CAMP	EQUITY BANK	0860171409315	160.00	160.00
KAJIADO WEST SUB COUNTY OCPD OFFICES	EQUITY BANK	1680280722817	-	443.00
KAJIADO WEST SUB-COUNTY HEADQUARTERS MILE 46-CDF ACCOUNT	EQUITY BANK	0730271916128	5,474.65	862,096.65
KAJIADO WEST SUBCOUNTY HEADQUARTERS-CDF A/C	EQUITY BANK	0730272621544	3,825.25	3,825.25
KIBIKO CHIEF CAMP-KJD WEST CDF PROJECT	EQUITY BANK	0730264534703	47.80	47.80
KISAJU CHIEFS OFFICE	EQUITY BANK	1680281200152	(0.00)	296,431.04
ESONORUA ADMINISTRATION POLICE POST	EQUITY BANK	0730272079602	1,505.00	1,505.00
KIMUKA CHIEF'S OFFICE-CDF ACCOUNT	EQUITY BANK	0730272052576	16,186.00	16,186.00
KJD WEST SUBCOUNTY OCPD	EQUITY BANK	1680280722817	443.00	443.00
MOSIRO CHIEF'S OFFICE	EQUITY BANK	0730266654322	2,898.65	3,143,454.00
MURANTAWUA CHIEFS OFFICE	EQUITY BANK	0730278569484	363.00	363.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
MUSENKE CHIEFS OFFICE PROJECT(CDF)	EQUITY BANK	1680271402786	-	106.00
NAJILE CHEIFS OFF	EQUITY BANK	0730282736231	4,610.00	302,483.00
NG-CDF KAJIADO WEST-OFFICE FURNITURE\DCC'S OFFICE	EQUITY BANK	1680278838922	415.97	272,920.97
OLDONYONYOKIE CHIEFS OFFICE-PMC	EQUITY BANK	0730280881244	1,529.00	1,529.00
OLTEPESI CHIEFS OFFICE ILOODOKILANI	EQUITY BANK	0860171486303	1,140.00	1,140.00
OLTEPESI(KEEKONYOKE)CHIEFS OFFICE-CDF ACCOUNT	EQUITY BANK	0730271414155	70.00	70.00
SAIKERI CHIEF OFFICE	EQUITY BANK	0730278741952	1,047.00	1,047.00
SHOMPOLE WEST CHIEFS CAMP(CDF)	EQUITY BANK	1680271389503	-	6,640.00
SINGIRAINI CHIEFS OFFICE	EQUITY BANK	0860171420621	716.00	716.00
TOROSEI POLICE POST	EQUITY BANK	0860171509350	10.00	10.00
KAJIADO WEST CDF ACCOUNT-DROP OFFICE	EQUITY BANK	1680284416951	-	933,018.00
TOROSEI CHEIF OFFICE	EQUITY BANK	1680285492727	-	152,460.00
KAJIADO WEST CONSTITUENCY SPORTS NG-CDF A/C	EQUITY BANK	0730278915835	776.00	776.00
KAJIADO WEST EMERGENCY COMMITTEE NG-CDF A/C	EQUITY BANK	0730279879696	1,000.00	1,000.00
KAJIADO WEST ENVIRONMENTAL-CDF	EQUITY BANK	0730278680052	-	18,024.45
KAJIADO WEST ENVIRONMENTAL-CDF	EQUITY BANK	0730278680052	7,212.00	7,212.00
KAJIADO WEST OFFICE STORE PROJECT-CDF ACCOUNT	EQUITY BANK	0730271757949	461.00	461.00
KJD WEST NGCDF SPORT	EQUITY BANK	0730278915835	776.00	776.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
NG-CDF KAJIADO WEST COMMITTEE	EQUITY BANK	0730278974796	380.00	380.00
OLKERI WATER PROJECT-CDF	EQUITY BANK	0730264016689	60.00	60.00
KAJIADO WEST CDF ACCOUNT-ENVIRONMENTAL OFFICE	EQUITY BANK	0730278680052	626.45	626.45
EITI MAKURIAN PRIMARY SCH	EQUITY BANK	1680285842295	1,805.00	
Total			10,414,988.58	64,684,406.69

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/MOR/NGCDF/KJD WEST/2023/2024/9	Unsupported Other Grants and Transfers	<i>Work Plans that guides committee on sequence of events that was conducted during 2023/24 FY was provided</i>	Resolved	
OAG/MOR/NGCDF/KJD WEST/2023/2024/9	Budgetary Control and Performance	<i>Kshs.43,196,392 or 16% of the budget relates to funds that were still held by NGCDF Board as at 30th June 2023 resulting to failure by the NGCDF Board to disbursed funds within the financial year.</i>	Resolved	
OAG/MOR/NGCDF/KJD WEST/2023/2024/9	Delay in Implementation of Projects	<i>The reason for the delay in implementation was occasioned by NGCDF Board delays in making disbursement to constituency bank</i>	Resolved	

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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)
		accounts hence resulting to NGCDF committee also disbursing funds late PMCs		
OAG/MOR/NGCDF/KJD WEST/2023/2024/9	Incomplete Project - Namelok Secondary School	the project had been completed	Resolved	
OAG/MOR/NGCDF/KJD WEST/2023/2024/9	Irregularities in Project Implementation	Contract management has been enhanced	Resolved	
OAG/MOR/NGCDF/KJD WEST/2023/2024/9	Failure to Return Unspent Balances	Kshs 106,468 were funds returned from PMCs that were declared under statement of received and payments on note 3 on the financial statement	Not resolved	6 monthd


 Richard Maritim
 FUND ACCOUNT MANAGER
