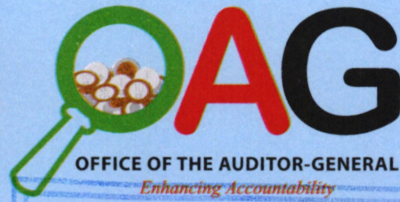


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

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Deputy Leader of Majority

Hon. Owen Bayo

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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
MANDERA NORTH CONSTITUENCY**

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





OFFICE OF THE AUDITOR GENERAL
NORTHEAST REGIONAL OFFICE
20 NOV 2025
P.O. BOX 88-70100 GARISSA



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MANDERA NORTH CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

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

National Government Constituencies Development Fund (NGCDF)
Mandera North Constituency
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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
JSS	Junior Secondary School
MNC	Mandera North Constituency
DFAC	Decentralized Funds Accounts Committee

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

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 Mandera North 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	Adan Mustafa Salah
2.	National Sub-County Accountant	Hussein Adan Kerow
3.	Chairman NGCDFC	Hassan Hussein Osman
4.	Member NGCDFC	Hussein Mohamed Adan

(c) Fiduciary Oversight Arrangements

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NG CDF Mandera North 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 Mandera North Constituency Headquarters

P.O. Box 255 – 70300
Mandera North NG-CDF office block.
Mandera North Sub-County Head quarter
Nairobi, KENYA

(e) NGCDF Mandera north Constituency Contacts

Telephone: (254) 722471247
E-mail: cdmmanderanorth@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NGCDF Mandera North Constituency Bankers

1. Equity Bank (Kenya) Limited (Operation Account)
Acc No.1000261174117
Equity Bank, Mandera Branch,
P.O Box 536-70300, Mandera.
2. Equity Bank (Kenya) Limited (Deposit Account)
Acc No.1000285475993
Equity Bank, Mandera Branch,
P.O Box 536-70300, Mandera.
3. PMC Bank Accounts
Equity Bank (Kenya) Limited
Account Number: Various
Equity Bank, Mandera Branch,
P.O Box 536-70300, Mandera.

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(g) Independent Auditor





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

(h) Principal Legal Adviser




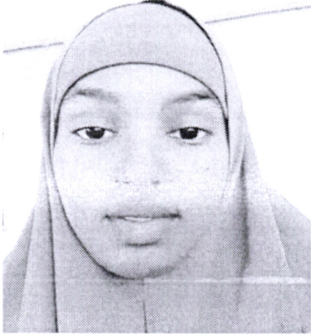
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

*National Government Constituencies Development Fund (NGCDF)
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3. NG- CDF Committee

	Name	Details
1	<p>Mr. Hassan Hussein Osman</p> 	<p>Male Adult Representative Date of Birth: 01/01/1987 Highest Academic Qualification: Degree Professional Qualification: Work Experience: Ward Administrator Position: NG- CDFC Chairman</p>
2	<p>Mr. Hussein Adan Mohamed</p> 	<p>Co-Opted Member Date of Birth: 12/09/1989 Highest Academic Qualification: KCSE Professional Qualification: Work Experience: Business man Position: NG- CDFC Secretary</p>
3	<p>Ms. Hindia Adan Haji</p> 	<p>PWDs Representative Date of Birth: 1992 Highest Academic Qualification: KCPE Professional Qualification: Work Experience: Businesswoman Position: NG- CDFC Member</p>
4	<p>Ms. Timira Abdullahi Abdille</p> 	<p>Female Adult Representative Date of Birth: 01/01/1984 Highest Academic Qualification: KCSE Professional Qualification: Social Worker Work Experience: Businesswoman Position: NG- CDFC Member</p>

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5	 <p>Ms. Barwaqa Ali Galgalo</p>	<p><u>Female Adult Representative</u> Date of Birth: 06/06/1986 Highest Academic Qualification: KCSE Professional Qualification: Businesswoman Work Experience: Community Stakeholder Position: NG- CDFC Member</p>
6	 <p>Mr. Elyas Mohamed Abdirahman</p>	<p><u>Male Adult Representative</u> Date of Birth: 10/03/1981 Highest Academic Qualification: KCPE Professional Qualification: Work Experience: Business man Position: NG- CDFC Member</p>
7	 <p>Mr. Abdiwahid Issack Adan</p>	<p><u>Male Youth Representative</u> Date of Birth: 01/07/1991 Highest Academic Qualification: Diploma Professional Qualification: Certificate Work Experience: Businessman Position: NG- CDFC Member</p>
8	 <p>Ms. Samey Ali Abdi</p>	<p><u>Female Youth Representative</u> Date of Birth: 06/11/2001 Highest Academic Qualification: KCSE Professional Qualification: undertaking Diploma teaching. Work Experience: Community Services Position: NG- CDFC Member</p>

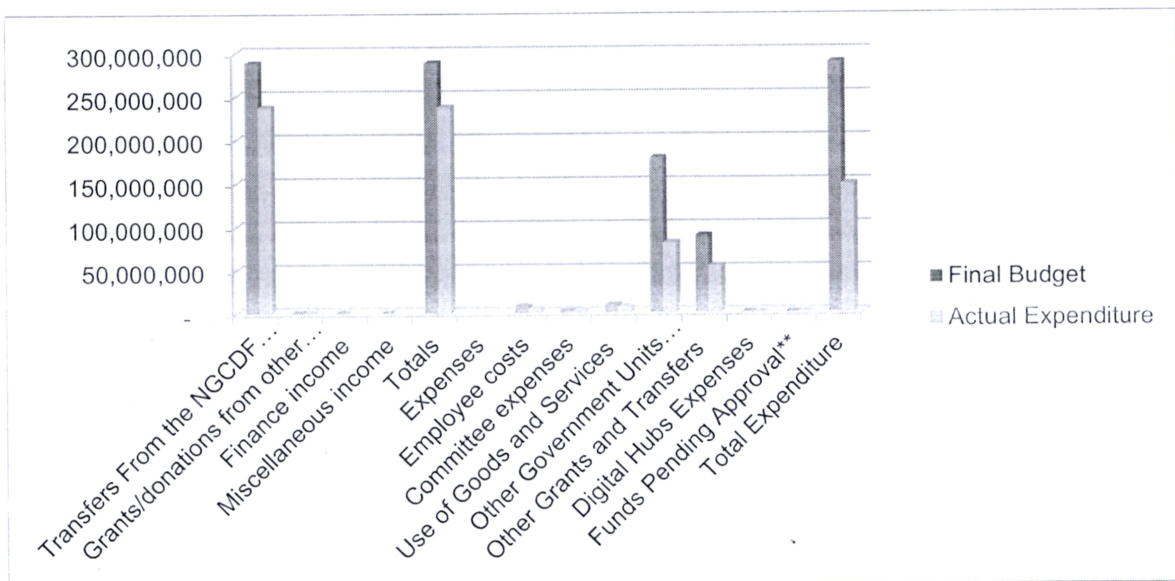
4. NG-CDFC Chairman’s Report



It is with great pleasure that I express my heartfelt gratitude to the people of NG-CDF Mandera North Constituency for granting me the opportunity to serve in this transformative, people-centered, nation-building role. We are delighted to present the unaudited accounts and collaborative annual report for the year ending June 30, 2025.

During the current review period, delays in disbursements from the Board informs the slowness in the implementation of projects for the 2024/2025 financial year. In the financial year 2024/2025, NG-CDF Mandera North Constituency was allocated Kshs. 179,451,493. However, a total of Kshs. 253,006,965 was available for spending during the financial year. The allocation comprised an opening balance of Kshs. 22,613,518 Kshs. 50,951,493 still owed from the Board, and the allocation for the period.

Total actual expenditure for the period was Kshs. 162,424,963 translating to 80% of the final allocation. The unutilized funds of Kshs. 86,390,093 include a PMC balance of Kshs. 46,750,046 the slow utilization of the PMC funds resulted from delayed funding and the sluggishness in meeting some approval conditions by the PMC members. All the projects proposed by the committee for approval by the Board have been approved.



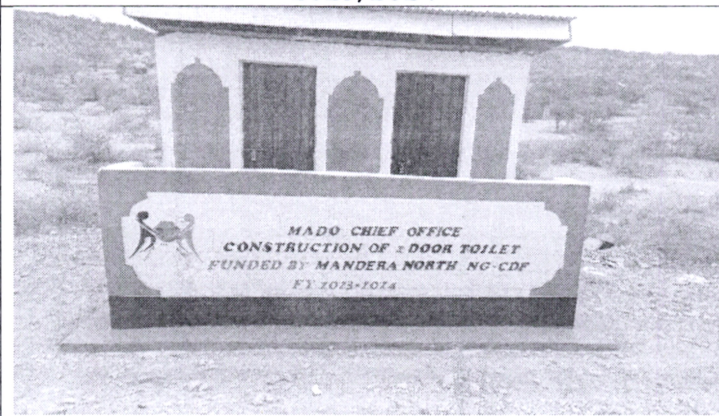
National Government Constituencies Development Fund (NGCDF)
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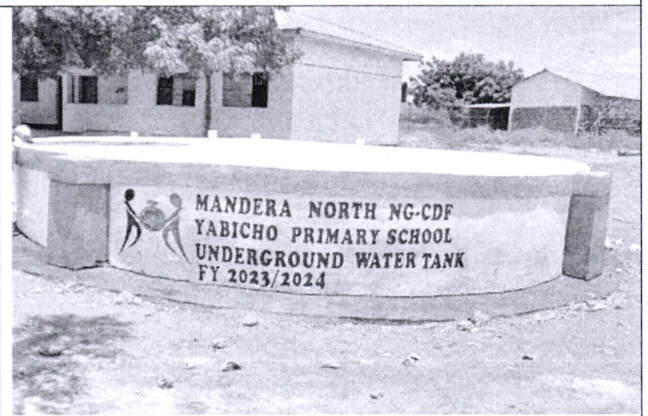
QORAHEY PRIMARY SCHOOL
CONSTRUCTION OF 2NO. CLASSROOMS FY
2023/2024



MADO CHIEF
CONSTRUCTION OF ADMINISTRATION BLOCK FY
2024/2025




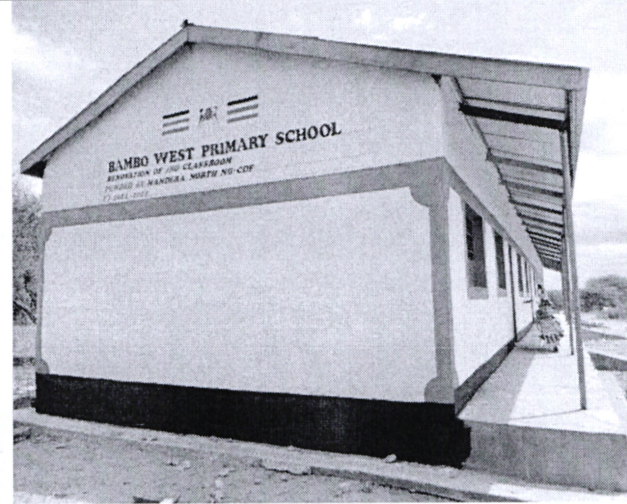


MADO CHIEF LOCATION
CONSTRUCTION OF 2NO DOOR TOILETS FY
2023/2024



YABICHO PRIMARY SCHOOL
CONSTRUCTION OF UNDERGROUND WATER TANK FY 2023/2024



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<p>UPPER HILL PRIMARY SCHOOL CONSTRUCTION OF 2NO. CLASSROOMS TOILETS FY 2023/2024</p>	<p>ISSAKORA PRIMARY SCHOOL CONSTRUCTION OF 2NO. CLASSROOMS FY 2023/2024</p>
	
<p>RHAMU DIMITU BOYS SEC SCHOOL CONSTRUCTION OF 1NO DORMITORY FY 2022- 2023/2023-2024</p>	<p>BAMBO WEST PRIMARY SCHOOL RENOVATION OF 4NO. CLASSROOMS FY 2024/2025</p>
	
<p>AL-FURQAN INTEGRATED JSS CONSTRUCTION OF 4NO. CLASSROOMS FY 2023/2024</p>	<p>OLLA JUNIOR SCHOOL CONSTRUCTION OF 4NO. CLASSROOMS FY 2023/2024</p>

Section 81 of the Public Finance Management Act, 2012 requires National Government entities to prepare annual reports and financial statements at the end of each financial year. Further, section 81(3) mandates the entities to prepare the annual reports in formats prescribed by the Public Sector Accounting Standards (PSAS) Board, further section 39(4) of

the NG- CDF Act 2015 as amended in 2023 mandates the NG- CDF Board to submit separate financial statements for the secretariat and constituencies to the Auditor General. The constituency is in compliance with the above legal requirements.

Further, the National Treasury vide Press statement released on 3rd October, 2024 announced migration from cash-based reporting. The effective date for the accrual basis was set for 1st July, 2024, with the first accrual-based financial statement expected for the financial year ending 30th June, 2025. This financial statement is a transition from cash-based to accrual based financial reporting.

Role of Citizens in Strategic plan development and Implementation

The Constitution of Kenya advocates for community participation in project formulation and implementation for ownership and sustainability. The NG-CDF Committee expects the community at the forefront of the project cycle:

1. Participate in open public meetings convened by the Chairperson of the NG-CDFC to deliberate on development matters in the constituency to facilitate in prioritization of projects;
2. To participate in project implementation by voluntarily providing locally available resources (land, materials, labor, or skills) or for pay;
3. Participate in the nomination and formation of PMCs for the purpose of implementation of the projects;
4. To provide feedback to the Board, law enforcement Agencies & the public on matters concerning the Fund;
5. Witness the commissioning of projects, issuing cheques, Launching of new projects, handing over of the project sites and complete projects to the end users, and other disbursements by the constituency committee to take over & sustain completed projects.

Summary of Key Achievements

1. Recorded the highest number of bursary applicants, and awards: The Committee supported a record 12,000 needy students through the bursary project;

2. Improvement of security due to increased terror attacks in the region: The Committee has completed a new Police Station (Ashabito Police Station), a project started by NG-CDF Mandera North Constituency;
3. Construction of 400 capacity dormitory at Libin Nomadic Girls Secondary School. This will enhance affirmative action in the constituency;
4. The Committee worked hand in hand with the public through Public Participation and it came up with A Strategic Plan for the FY 2022/2023- FY 2026/2027 which gives the constituency a sense of direction.
5. Improved Transparency within the institution. The procurement process was extremely transparent and the public was involved in the whole process. The tenders were advertised through open tenders and the Project Management Committees were involved In the tender opening, tender evaluation and the awarding process.

Challenges, Emerging Issues and Risk Affecting the Constituency Operation

- High level of terror attacks and their unconventional nature;
- The Finance Act, 2023 has introduced higher tax regime resulting to high cost of projects implementation;
- The Introduction Competency-Based Curriculum (CBC) has introduced more pressure on the fund making it inadequate to the demands of the Constituents;
- Poor educational infrastructural development: Most primary school have temporary classrooms, our secondary school lack key infrastructures like laboratories, Libraries, Fence (especially girls schools and primary school), and Kitchen and Dining Halls;
- Extreme Poverty: Most students rely entirely on support from the Government, more so bursaries from the County and Government and NG- CDF. The bursary allocation of the fund is incapable to sufficiently be relied on in meeting the need.

Recommendation and/or Mitigation Factors to the Challenges

- At all cost, eliminate political interference with the NG-CDF especially in awarding of the project contracts and recruitment;
- Ensuring that there's need to further strengthen public participation and inclusivity in need identification;
- With proper identification of very high-risk events per constituency the board needs to prioritize on the worst-case scenario to mitigate further risk extending;
- There is need of Regular capacity building on risk related areas e.g., procurement, project implementation, how to develop a procurement plan, monitoring plan and General Work plans and their action plans;
- Allocation for construction should vary according to accessibility, terrain and vicinity to construction materials;
- Involve relevant stakeholders during bursary recruitment such as PWDs representatives, local administrators e.g. chiefs and sub chiefs.



.....

Name: Mr.Hassan Hussein Osman
Chairman NGCDF Committee

5. Statement Of Performance Against Predetermined Objectives for FY2024/2025

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 **Mandera North Constituency 2022-2027** plan are to:

- i. To act as an overarching Constituency development framework for guiding socio-economic transformation between 2023 and 2028.
- ii. To provide a local framework for actualizing the achievement of the Big 4 agenda and the Kenya vision 2030.
- iii. To reduce inequality through equitable distribution of resources across the wards within the constituency.
- iv. To create a firm foundation for socio-economic transformation through education and security infrastructural development.
- v. To enhance local resource mobilization from other development partners and actors within and outside the constituency.
- vi. To Facilitate annual planning and budgeting for the identified projects that will spur development in the constituency, and facilitate annual review of plans and budgets to track progressing implementation and draw lessons for incorporation I n subsequent planning and budgeting.
- vii. To provide a framework for continuous monitoring and systematic evaluation of development projects.

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Progress on the attainment of Strategic development objectives

For purposes of implementing and cascading 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:

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:

No	Program	Objective	Outcome	Indicators	Performance
1	Education Infrastructure	To improve access, affordability and availability of quality education	Increase in Number of school going students/Reduce in illiteracy level among community/less crime rate in the society	Number of Physical school structure in various school around the constituency Number of Bursary beneficiary	The number of classrooms in primary school increased from 45 to 64 and 10 to 12 in secondary. Number of bursary beneficiaries was 306 in secondary schools and 3,670 tertiary institutions.
2.	Security	To enhance security in the constituency	Enhanced security among the community	Number of office & houses built	Number of chief's offices constructed increased from 4 to 8 within the constituency.
3.	Tracking of results	To improve tracking of implementation NG-CDF programmes	Decreased number of PMCs/projects audit related issue	Number of Routine monitoring & capacity Building	Two capacity Building for NG-CDFC were held/6 Routine monitoring was carried out

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No	Program	Objective	Outcome	Indicators	Performance
				exercise undertaken	
4.	Emergency	To cater of unforeseen occurrences	Mitigate the unforeseen occurrences within the constituency	Number of Classrooms, toilets and Police officers renovated	Renovation of 7 classrooms in secondary schools and 5 in primary schools

6. Governance Statement

Appointment and removal of Constituency Committee members:

The Current NG- CDF Mandera North Constituency Committee was appointed vide The Kenya Gazette Notice No. 6462, Vol. CXXVII—No. 98 NAIROBI, 21st May, 2025. However, the effective date of appointment is 11th April, 2025 for a period of 2 years.

Regulation 5(2) creates a vacancy in the Office of Constituencies Committees, in the manner provided. Section 48(8) of the Act is succinct on the expiry of the term of the Committee. Further, Section 43(3) of the NG-CDF Act, 2015 as amended in 2023, the seven persons referred to in Sub-section (2) (b), (c), (d), (e), (f) and (g) shall be selected in the manner prescribed in the Regulations. Regulation 5 and 6 of the NG- CDF Act, 2025 as amended in 2023, provide for the eligibility criteria and procedures for nomination.

Section 43 (13) (a), (b), (c), (d), (e), (f) and (g) provides the manner in which a member of the Constituency Committee may be removed from office, Section 44 of the Act elaborates the manner a Constituency Committee shall be dissolved, Regulation 10 lists the procedure for removal of a Constituency Committee Member and Regulation 5 (2) describes circumstance in which a vacancy may occur in the constituency committee. The committee was inducted by the Board from 26th June, 2025 to 29th June, 2025.

Appointment of NGCDFC Members

The selection Panel

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

SNO	NAME	DESIGNATION
1	Kinyamal Wuapari	Chairman
2	Adan Salah Mustafa	Secretary
3	Omar Mohamed Sheikh	Member
4	Deka Alio Hassan	Member

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The selection panel developed a short listing criterion which enabled picking of the nominees. Two additional nominees were proposed by Mandera North Constituency Office as per section 43 of the NG-CDF Act, 2015.

S/N	Name	Category representation	Ward
1.	Timira Abdullahi Abdille	Female (Adult)	Rhamu
2.	Hassan Hussein Osman	Male (Adult)	Ashabito
3.	Abdiwahid Issack Adan	Male (Youth)	Guticha
4.	Samey Ali Abdi	Female(Youth)	RhamuDimtu
5.	Elyas Mohamed Abdirahman	Male	Guticha
6.	Barwaqa Ali Galgalo	Female	Rhamu

Nominee of the body representing persons with disability

S/N	Name	Nature of physical Impairment	Ward
1.	Hindia Adan Yussuf	Hearing impairment	Rhamu

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

S/N	Name	Gender	Ward
1.	Hussein Adan Mohamed	Male	Rhamu

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

1. Chairperson position – Hassan Hussein Osman
2. Secretary position –Abdiwahid Issack Adan

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.

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The new committee held its first meeting on 2^{3rd} May, 2025.

S/no.	Name	Position
1	Hassan Hussein Osman	Chairperson
2	Justine Maina Kamau	DCC
3	Adan Salah Mustafa	FAM
4	Barwaqa Ali Galgalo	Member
5	Samey Ali Abdi	Member
6	Abdiwahid Issack Adan	Secretary
7	Timira Abdullahi Abdille	Member
8	Hussein Adan Mohamed	Member
9	Elyas Mohamed Abdirahman	Member
10	Hindia Adan Haji	Member

Convening of Constituency Meetings

Section 43 (6) state that, “The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.”

After appointment of members of the NG- CDF Committee through publication in the Kenya Gazette, and within 120 days of the commencement of the thirteenth parliament, the Deputy County Commissioner (or in his/her absence) the Fund Account Manager shall convene the first meeting of the NG- CDF Committee, during which the members will elect the Chairperson and the Secretary. The Officer of the Board will then submit to the Board the names of the elected Chairperson and Secretary, attaching a certified copy of form four certificate and the academic certificates for the highest level of education attained and the minutes of the NG- CDF Committee that approved the appointment. As the management of NG- CDF Mandera North Constituency we complied with the Act and its regulations.

Tenure of the Constituency Committee

As per the provision of Section 43 (8) and (9) of the NG- CDF Act, the tenure of the members of NG- CDF Committee shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act and regulations, while the Fund Account Manager remain the custodian of all the records and equipment of the constituency. As per Regulation 24 of the Act, once the new committee members have been appointed, the Fund Account Manager in liaison with the Deputy County Commissioner shall facilitate smooth handover between the outgoing and the newly gazetted NG- CDF Committee members. To facilitate this, the Fund Account Manager prepares a comprehensive handover report on behalf of the outgoing committee.

Functions and Operations of the Constituency Committee

Regulation 11 of NG- CDF Act outlines the functions of the Constituency Committee. Implementation of projects through the Projects Management Committees at the community level is one of the mandates. In addition, effective and efficient project management is cardinal achievement of the Fund's objective of poverty reduction while ensuring equitable development across the Constituency. In order to achieve this objective, the Fund Account Manager through the Board, continuously trains the NG- CDF Committee, the staff and the technical officers from relevant government departments on various projects management, pertinent issues to enable them facilitate Project management Committees. Regulation 11 (1) (a) is the function of the Constituency Committee to build capacity of the Project Management Committees and sensitize the community on the operations of the Fund.

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

Management of Transition and Handing over

Pursuant to Section 43 (8) and (9) of the NG- CDF Act 2025 as amended in 2023, the tenure of the members of NG-CDFCs shall expire upon the appointment of a new Constituency Committee in the manner provided in the Act and Regulations, while the Officer of the Board shall remain the custodian of all the records and equipment of the Constituency.

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Therefore, the officer of the Board shall play an important role of ensuring the assets of the constituency are protected and preserved, and ensure smooth transition between the committees.

Upon appointment of the new committee, the officer of the Board in liaison with the Deputy County Commissioner shall facilitate smooth handover between the outgoing and the newly gazetted NG-CDF members. To facilitate this, the Officers of the Board are required to prepare a comprehensive handover report on behalf of the outgoing committee. The handover report must be signed by the Chairpersons (or a member acting in such capacity), secretary (or a member acting in such capacity) and witnessed by the Officer of the Board.

Number of meetings

NG-CDF Act Section 43(11) Stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings. In Mandera North Constituency, the NG-CDFC Committee conducted 20 Meetings and 2 Sub-committee meetings.

Committee meetings attendance register 2024/2025												
N o.	Committee Member	7 th July 24	3 rd Aug 24 & 28 th Aug 24	12 th Sept 24	5 ^h Oct 24&Nov 24	5 th Dec 24	2 nd Jan 25& 23 rd jan 25	15 th Feb 25	15 th March 25	23 rd May 2025	10 th Ju ne 25	
1	Hassan Hussein Osman	✓	✓ ✓	✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓	✓	✓	
2	Justine Maina Kamau	✓	✓ ✓	✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓	✓	✓	
3	Adan Salah Mustafa	✓	✓ ✓	✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓	✓	✓	
4	Barwaqa Ali Galgalo	✓	✓ ✓	✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓	✓	✓	
5	Samey Ali Abdi	✓	✓ ✓	✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓	✓	✓	
6	Timira Abdullahi Abdille	✓	✓ ✓	✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓	✓	✓	
7	Abdiwahid Issack Adan	✓	✓ ✓	✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓	✓	✓	

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

8	Hussein Adan Mohamed	✓	✓ ✓	✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓	✓	✓
9	Elyas Mohamed Abdirahman	✓	✓ ✓	✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓	✓	✓
10	Hindia Adan Haji	✓	✓ ✓	✓	✓ ✓	✓ ✓	✓ ✓	✓ ✓	✓	✓	✓

7. Management Discussion and Analysis

Establishment and Management of the Fund

Section 4 of the Act state that: There is established a fund to be known as the National Government Constituencies Development Fund which shall—(a) Be a National Government Fund consisting of monies of an amount of not less than 2.5% (two and half per centum) of all the national government's share of revenue as divided by the annual Division of Revenue Act enacted pursuant to Article 218 of the Constitution;

The Fund Account Manager shall hold the authority to incur expenditure of the funds at the constituency account. Further, projects under this Act shall only be in respect of works and services falling within the exclusive functions of the national government as provided in the Constitution. However, the administration of the fund is done through the Constituency Committee.

NG- CDF Mandera North Constituency, pursuant to Section 34 of the Act, was allocated Kshs. 559,207,168.92 Between FY 2020/2021 and 2024/2025:

FINANCIAL YEAR	ALLOCATION (KSHS)
2020/2021	137,132,879
2021/2022	137,088,879
2022/2023	145,087,603
2023/2024	179,451,493
2024/2025	179,441,955

The current Strategic Plan 2022/2023 to 2026/2027 identifies a number of strategies and their implementation matrix. In the last 3 financial years, the matrix implementation has had a funding with sectorial allocations approved code list and funded under Section 24 of the Act. The highest beneficiary being education sector through bursary and schools infrastructural development. The table below shows how the funds were distributed:

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SECTOR	ALLOCATION (KSHS)	PERCENTAGE ALLOCATION
Administration	46,692,169	6%
Monitoring and Evaluation	23,346,084	3%
Constituency Oversight	778,203	0%
Bursary	194,550,702	25%
Capital Grants to Primary Schools	210,114,758	27%
Capital Grants to Secondary Schools	178,986,646	23%
Capital Grants to Tertiary Institutions & Universities	15,564,056	2%
Climate Change Mitigation Activities	15,564,056	2%
Sports	778,203	0%
Security	62,256,225	8%
Constituency Innovation and Digital Hubs	0	0%
NG- CDF Assets and Renovations	27,237,098	4%
Others (Strategic Plan)	2,334,608	0%

Bursary Sector

The committee over the last 3 years managed to allocate bursary over 14,000 learners every financial year. The ever increasing population in the Constituency largely affects the awarding of bursaries. However, the committee has endeavoured to provide scholarship depending on schools performance and level of need for individual learners. This is vetted on case by case.

Grants to Educational Institutions.

The committee has tried over the years to eliminate temporary classrooms within the Constituency over 60 Classrooms, laboratories, administration block, water tank and Dormitories have been built, and renovations to a number of schools which were constructed many years ago was also done.

The committee is as well constructing a 400 capacity dormitory at Libin Nomadic Girls Secondary School. This will eliminate early learners' pregnancies, long distance movements and enhance academic environment for learners from families with humble backgrounds.

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Security

The committee has ensured completion of Ashabito DCC Residence for the newly created Sub-County. The Ashabito Police Administration (CIPU) was also earmarked for the Ashabito Sub-County. This will improve security in the country and help reduce the poverty level of people around Hindi Town who will feel secure in starting up businesses.


.....
Name: Adan Salah Mustafa
Fund Account Manager



8. Environmental and Sustainability Reporting

The Mandera North Constituency NG-CDF is dedicated collecting, analyzing, and disclosing information about the institution's environmental and sustainability performance. This reporting helps the committee track its environmental impact, demonstrate accountability to stakeholders, and improve sustainability practices.

1. Sustainability strategy and profile -

To ensure the sustainability of NG- CDF Mandera North Constituency, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** NG- CDF Mandera North 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, NG- CDF Mandera North Constituency 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 Mandera North Constituency has allocated part of its budget to climate change mitigation activities such as afforestation, reforestation, grassroots sensitization, and tree seedling production.

2. Environmental performance

Environmental protection is a core initiative of the Mandera North NG-CDF. We consider caring for the environment a fundamental responsibility and a crucial aspect of our operational approach. Our commitment to environmental stewardship is deeply integrated in our strategic plan.

As the committee, we are waiting for guidelines from the Board in line with the changes in the NG-CDF Act 2015 as amended in 2023. These will guide the in coming up with future strategies in handling climate change mitigation matters.

Despite that, the committee has allocated sufficient funds fir tree planting at schools. In order to ensure sustainability and survival of the tree growing activity, the committee is constructing perimeter walls for all the schools.

3. Employee welfare

We invest in providing the best working environment for our employees. NG- CDF Mandera North 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. NG- CDF Mandera North constituency invests in capacity-building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross-cutting issues.

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

4. Marketplace practices-

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

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

NG- CDF Mandera North Constituency has put in efforts to ensure:

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

5. Community Engagements-

NG- CDF Mandera North 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.

6. Public Participation in Project Identification, Implementation, and Monitoring

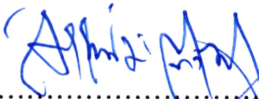
NG- CDF Mandera North Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects,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

Public participation is a process that directly engages the concerned stakeholders in decision-making and fully considers public input. The NG-CDFC Mandera North Constituency engaged the community through community leaders during the bursary program to identify the needy students to be awarded the bursary.

7. 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.

NG- CDF Mandera North Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.


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

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

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

Approval of the financial statements

The NGCDF- Mandera North Constituency financial statements were approved and signed by the Accounting Officer on 11th November, 2025.

H. Hassan

.....
Name: Mr. Hassan Hussein
Chairman – NGCDF Committee

Adan Salah Mustafa

.....
Name: Adan Salah Mustafa
Fund Account Manager



REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mandera North Constituency set out on pages 1 to 47, which comprise of the statement of financial position as at 30 June, 2025 and

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

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

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

Basis for Qualified Opinion

1. Unsupported and Inaccurate Project Management Committee Balances

The statement of financial position reflects cash and cash equivalents balance of Kshs.89,336,935 as disclosed in Note 12 to the financial statements. Included in the balance is Kshs.46,750,046 in respect of Project Management Committee (PMC) balances at local commercial banks accounts as detailed in Annex 2 to the financial statements. However, fifty-six (56) Project Management Committee accounts with a balance of Kshs.37,349,776 were not supported by cashbooks, bank balance confirmation certificates, bank reconciliation statements and board of survey reports.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.89,336,935 could not be confirmed.

2. Unsupported Bursary Payments

The statement of financial performance and as disclosed in Note 11 to the financial statements, reflects the other grants and transfers actual expenditure amounting to Kshs.54,652,244. Included in the expenditure is Kshs.2,293,554 and Kshs.29,442,000 disbursed to various secondary schools and tertiary institutions respectively as bursary to needy students. However, review of expenditure revealed that an amount of Kshs.489,000 disbursed to various institutions had not been acknowledged through official receipts or acknowledgement letters by the beneficiary institutions.

In the circumstances, the accuracy and propriety of the bursary payments amounting to Kshs.489,000 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 - Mandera North 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.288,422,422 and Kshs.237,480,462 respectively, resulting in an under-funding of Kshs.50,941,960 or 18% of the budget. Similarly, the Fund spent a total of Kshs.148,143,526 against actual receipts of Kshs.237,480,462, resulting in under-utilization of Kshs.89,336,936 or 38% of the receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

1. Delay in Implementation of Projects

During the year under review, the Fund allocated Kshs.156,363,229 to projects in various sectors including education, security, climate change mitigation and emergencies within the constituency. Analysis of the project implementation status report and expenditure returns indicated that projects worth Kshs.76,598,768 were completed, while sixty-eight (68) projects allocated Kshs.79,764,461 had not started.

Failure to implement and delayed completion of planned projects may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the prior year audit report, three issues were raised under the Report on Financial Statements. These include unsupported bursary payments, unsupported cash and bank balances and unsupported non-current assets balance. Review of the status during the audit of the Fund in 2024/2025 revealed that the issues remained unresolved.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and the National Government Constituency Development Fund Committee

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error

and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


21 November, 2025


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

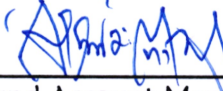
11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,441,954
Revenue from exchange transactions		
Total revenue		179,441,954
Expenses		
Employee costs	7	5,766,515
Committee expenses	8	1,911,474
Use of Goods and Services	9	6,978,095
Other Government Units Actual expenditure	10	83,255,799
Other Grants and Transfers Actual expenditure	11	54,652,244
Total expenses		152,564,127
Other gains/(losses)		
Surplus/(Deficit) for the year		26,877,827

The Constituency financial statements were approved by the NGCDFC on 11th November, 2025 and signed by:


 Chairman NG-CDF
 Committee
 Name: Hassan Hussein
 Osman


 National Sub-County
 Accountant
 Name: Hussein Adan Kerow
 ICPAK M/No:


 Fund Account Manager
 Name: Adan Mustafa Salah

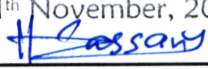



*National Government Constituencies Development Fund (NGCDF)
Mandera North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*


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

	Note	Period as at 30 th June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	12	89,336,935	58,028,968
Receivables from Non-Exchange Transactions	13	50,941,954	50,951,493
Total Current Assets		140,278,889	108,980,461
Non-Current Assets			
Total Non- Current Assets		140,278,889	108,980,461
Total Assets (A)		140,278,889	108,980,461
Liabilities			
Current Liabilities			
Third Party Deposits	14	3,126,804	-
Gratuity Provision	15	2,946,841	1,653,044
Total Current Liabilities		6,073,645	1,653,044
Non-Current Liabilities			
Total Liabilities (B)		6,073,645	1,653,044
Net Assets (A-B)		134,205,244	107,327,417
Represented by:			
Revaluation Reserves		134,205,244	107,327,417
Accumulated Surplus			
Total Net Assets		134,205,244	107,327,417

The Constituency financial statements set out on pages 001 to 018 approved by NG CDFC on 11th November, 2025 and signed by:


Chairman NG-CDF
Committee
Name: Hassan Hussein
Osman


National Sub-County
Accountant
Name: Hussein Adan Kerow
ICPAK M/No:


Fund Account Manager
Name: Adan Mustafa Salah



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

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

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
Fund Balance as at 30 th June 2024	22,613,518	-	22,613,518
Adjustments			
Recognition of Assets	86,366,943	-	86,366,943
Recognition of Liabilities	1,653,044	-	1,653,044
As at July 1, 2024	107,327,417	-	107,327,417
		-	
Surplus/(Deficit) For the Period	26,877,827	-	26,877,827
Revaluation Gain/Loss	-	-	-
As at June 30, 2025	134,205,244	-	134,205,244

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	30 TH June 2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		179,451,493
Total Receipts		179,451,493
Payments		
Employee costs		4,472,718
Committee expenses		1,911,474
Use of Goods and Services		6,978,095
Other Government Units Certified Works		80,768,300
Other Grants and Transfers		54,012,939
Digital Hubs Expenses		-
Total Payments		148,143,526
Net Cash Flows from/ (used in) Operating Activities		31,307,967
Cash flows From Investing Activities		
Net increase/(decrease)in cash& Cash equivalents		31,307,967
Cash Flows from Financing Activities		
Net Cash Flows from Financing Activities		31,307,967
Cash and cash equivalents at 1 July		58,028,968
Cash and cash equivalents at 30 June		89,336,935

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

Programme/Sub-programme	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
Programme/Sub-programme	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025		
Revenue							
Transfers From the NGCDF Board	179,441,954	58,028,969	50,951,499	288,422,422	237,480,462	50,941,960	82%
Transfers from domestic and foreign partners	-	-	-	-	-	-	-
Finance income	-	-	-	-	-	-	-
Miscellaneous income	-	-	-	-	-	-	-
Totals	179,441,954	58,028,969	50,951,499	288,422,422	237,480,462	50,941,960	82%
Expenses							
Employee costs	5,295,341	2,486,679	-	7,782,020	4,472,718	3,309,302	58%
Committee expenses	1,948,000	650,175	-	2,598,175	1,911,474	686,701	73%
Use of Goods and Services	7,460,000	2,162,922	-	9,622,922	6,978,095	2,644,827	72%
Other Government Units Certified Works	103,325,000	36,002,844	39,679,372	179,007,216	80,768,300	98,238,916	45%
Other Grants and Transfers	61,413,613	16,718,898	11,272,127	89,404,639	54,012,939	35,391,700	60%
Digital Hubs Expenses	-	2,450	-	2,450	-	2,450	

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Programme/Sub-programme	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
Programme/Sub-programme	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025		
Acquisition of Assets	-	-	-	-	-	-	100%
Funds Pending Approval-PMC Savings	-	5,000	-	5,000	-	5,000	0%
Total Expenditure	179,441,954	58,028,969	50,951,499	288,422,422	148,143,526	140,278,896	51%
Surplus for the period							

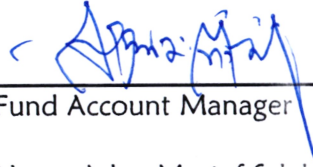
Explanatory Notes.


- There was AIA of Kshs. 5,000/= for the fund for the financial year 2021/2022
- There was underutilization in all categories (i.e. below 90 %.) this happened due delay in disbursement from NG-CDFB.
- Compared to the previous year 2023/2024 the overall percentage of utilization has drastically decreased from 73.4% to 51%
- The adjustments are unutilized funds and is composed of funds not disbursed from NG-CDF Board to the constituency of Ksh.50,951,499 and closing balances for the financial year ended 30th June, 2023 of Ksh.58,028,969 including the PMC opening balances which totals to ksh.108,980,468.


*National Government Constituencies Development Fund (NGCDF)
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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	140,278,896
Less undisbursed funds receivable from the Board as at 30 th June 2025	(50,941,960)
Cash and Cash Equivalents at the end of the 30 th June 2025	89,336,936

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 11th November, 2025 and signed by:


Fund Account Manager
Name: Adan Mustaf Salah


National Sub-County Accountant
Name: Hussein Adan Kerow
ICPAK M/No:


Chairman NG-CDF Committee
Name: Hassan Hussein Osman



National Government Constituencies Development Fund (NGCDF)
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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	Budget utilization difference
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding Disbursements		comparable basis	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,295,341	2,486,679		7,782,020	4,472,718	3,309,302
1.2 Committee allowances	1,248,000	352,000		1,600,000	1,252,000	348,000
1.3 Use of goods and services	3,200,000	1,108,561		4,308,561	2,206,269	2,102,292
Sub-total	9,743,341	3,947,240	-	13,690,581	7,930,987	5,759,594
2.0 Monitoring and evaluation						
2.1 Capacity building	1,920,000	184,326		2,104,326	2,087,826	16,500
2.2 Committee allowances	700,000.00	298,175		998,175	659,474	338,701
2.3 Use of goods and services	2,340,000	870,035		3,210,035	2,684,000	526,035
Sub-total	4,960,000	1,352,536	-	6,312,536	5,431,300	881,236
4.0 Emergency						
Unutilized	9,444,313.39			9,444,313	-	9,444,313
Sub-total	9,444,313	-	-	9,444,313	-	9,444,313
5.0 Bursary and Social Security						
5.1 Primary Schools	3,300,000			3,300,000	2,293,554	1,006,446
5.2 Secondary Schools	32,649,300	463,074		33,112,374	29,442,000	3,670,374
5.3 Tertiary Institutions				-		-

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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			
5.4 special needs				-		-
5.5 Education Support Programmes				-		-
5.6 Social Security		3,300,000	1,200,000	4,500,000	-	4,500,000
Sub-total	35,949,300	3,763,074	1,200,000	40,912,374	31,735,554	9,176,820
7.0 Environment						
7.2 Marothile Chief office			100,000	100,000	100,000	-
7.3 Jabibar Primary School			100,000	100,000	100,000	-
7.4 Mandera North Technical Training Institute.			100,000	100,000	100,000	-
7.5 Ashabito Deputy County Commissioner's Residence.	2,000,000.00			2,000,000	-	2,000,000
7.6 Libin Nomadic Girls Sec School	2,700,000.00			2,700,000	-	2,700,000
7.8 Ashabito Girls Sec School	2,500,000.00			2,500,000	-	2,500,000
7.9 NG-CDF Office	120,000.00			120,000	120,000	-
				-	-	-
Sub-total	7,320,000	-	300,000	7,620,000	420,000	7,200,000
8.0 Primary Schools Projects						
8.1 AbakaroPri Sch Pmc		2,815.00	2,200,000	2,202,815	2,163,070	39,745
8.2 Al Furqan IntePrimafry School		1,050,927.00	2,726,456	3,777,383	3,737,690	39,693
8.3 Al HidayahPriPmc	2,000,000	2,490,405.00		4,490,405	2,489,230	2,001,175
8.4 AlfowzanPri School Pmc	2,000,000	58.00		2,000,058	-	2,000,058

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on	Budget utilization difference
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding		comparable basis	
			Disbursements			
8.5 Ashabito Boarding Pri Sch		2,491,640.00		2,491,640	2,485,000	6,640
8.6Awara Primary School		630.00		630	-	630
8.7Bambo West Pri Sch Pmc	2,750,000	14,470.00		2,764,470	14,025	2,750,445
8.8Burjohn Primary Sch Pmc		115.00		115	-	115
8.9 Chief Dahir Arab Primary School		900.00		900	-	900
8.10DagmarerPri Sch. Pmc		783.00		783	-	783
8.11DaidaiPri Sch. Pmc		1,450,171.00		1,450,171	1,431,000	19,171
8.12DarusalamPri Sch Pmc		353,030.00		353,030	350,000	3,030
8.13DomogPri School Pmc		968.00		968	-	968
8.14Girisa Primary School Pmc	1,285,000	3,860,200.00		5,145,200	3,659,175	1,486,025
8.15GofaPri Sch. Pmc		1,470.00	1,700,000	1,701,470	1,486,025	215,445
8.16Guticha Primary School		3,002,310.00		3,002,310	2,948,570	53,740
8.17Kubi Hills Primary School	3,200,000	2,800.00		3,202,800	-	3,202,800
8.18 KubiPri Sch. Pmc		825.00	800,000	800,825	746,200	54,625
8.19 LadeniPri Sch. Pmc		1,860.00	2,726,456	2,728,316	2,569,115	159,201
8.20 Lanqura Primary School Pmc		423.00		423	-	423
8.21 Marothile Primary Sch Pmc		190,546.00		190,546	190,120	426
8.22 Olla Primary School		1,910,500.00	2,726,460	4,636,960	4,468,513	168,448
8.23 Qorahey Primary School Pmc		2,200,235.00		2,200,235	2,161,115	39,120
8.24 Quramathow Primary School		121.00		121	-	121

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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			
8.25 Rhamu Arid Zone Primary School	1,200,000	96,885.00		1,296,885	94,115	1,202,770
8.26 ShirshirPri Sch Pmc		86,115.00		86,115	-	86,115
8.27Tinfra Pri Sch Pmc		400.00	1,600,000	1,600,400	1,492,115	108,285
8.28 Tossi Primary School		1,060.00		1,060	-	1,060
8.29 Upper Hill Primary School		2,203,007.00		2,203,007	2,052,000	151,007
8.30 YabichoPri Sch Pmc		2,070.00	1,700,000	1,702,070	1,585,500	116,570
8.31 Rhamu Deb Primary School	2,200,000	1,616,685.00		3,816,685	3,778,337	38,349
8.32 RhamuDimtu Boarding Pri. School	2,000,000	-		2,000,000	2,000,000	-
8.33 Salam IntergratedPri School		600,000.00	-	600,000	599,500	500
8.34 DileyPri School			2,200,000	2,200,000	2,051,538	148,463
8.35 SaqiraPri School Pmc			2,200,000	2,200,000	2,051,570	148,430
8.36 KulmiyePri School Pmc			1,700,000	1,700,000	1,585,320	114,680
8.37Kobandaqa Pri School Pmc			2,200,000	2,200,000	2,050,943	149,058
8.38 JikowPri School Pmc			2,200,000	2,200,000	2,199,345	655
8.39 GarsePri School Pmc			800,000	800,000	742,890	57,110
8.40 OgorweinPri School	1,700,000			1,700,000	1,695,175	4,825
8.41 ShantoleyPri School	1,200,000			1,200,000	-	1,200,000
8.42 Daidai Primary School		5,345		5,345	-	5,345
8.43 Burjohn Primary School		-	1,500,000	1,500,000	-	1,500,000
8.45 Salaam Integrated Pri School	4,800,000			4,800,000	-	4,800,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on	Budget
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding		comparable basis	utilization difference
			Disbursements			
8.46 Tossi Primary School	2,200,000			2,200,000	-	2,200,000
ShantoleyPri School	2,000,000			2,000,000	-	2,000,000
JabibarPri School	2,200,000			2,200,000	-	2,200,000
Tawakal Primary School	1,700,000			1,700,000	-	1,700,000
Awara Primary School	2,200,000			2,200,000	-	2,200,000
DarusalamPri School	2,200,000			2,200,000	-	2,200,000
Rhamu Deb Pri School	800,000			800,000	-	800,000
Al-Hidaya Primary School	800,000			800,000	-	800,000
Towfiq Primary Schooo	1,000,000			1,000,000	-	1,000,000
KalmalabPri School	2,200,000			2,200,000	-	2,200,000
Snr Chief DahirArab Pri School	1,000,000			1,000,000	-	1,000,000
Degmarer Primary School	2,000,000			2,000,000	-	2,000,000
Hamur Primary School	2,200,000			2,200,000	-	2,200,000
QorduboPrimary School	2,200,000			2,200,000	-	2,200,000
Garbab Primary School	2,200,000			2,200,000	-	2,200,000
SeyidYussuf Primary School	2,200,000			2,200,000	-	2,200,000
Barwaqo Primary School	600,000			600,000	-	600,000
ShirshirPri School	600,000			600,000	-	600,000
JikoPri School	600,000			600,000	-	600,000
Mubarak Primary School	2,200,000			2,200,000	-	2,200,000
Tinfa Primary School	1,000,000			1,000,000	-	1,000,000

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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			
Arda AgarsuPri School	2,200,000			2,200,000	-	2,200,000
Daara Primary School	2,200,000			2,200,000	-	2,200,000
Al-Furqan Pri School	1,200,000			1,200,000	-	1,200,000
TossiPri School	800,000			800,000	-	800,000
RhamuDimtu Boarding Pri School	800,000			800,000	-	800,000
Ashabito Boarding Pri School	800,000			800,000	-	800,000
MarothilePri School	560,000			560,000	-	560,000
KalichaPri School	560,000			560,000	-	560,000
Shangalla Primary School	1,100,000		.	1,100,000	-	1,100,000
LanquraPri School	350,000			350,000	-	350,000
GarbabPri School	210,000			210,000	-	210,000
Salaam Integrated Pri School	350,000			350,000	-	350,000
JikowPri School	350,000			350,000	-	350,000
Sarman Primary School	210,000			210,000	-	210,000
Mado Primary School	350,000			350,000	-	350,000
TawakalPri School	280,000			280,000	-	280,000
Mubarak Pri School	210,000			210,000	-	210,000
HamurPri School	210,000			210,000	-	210,000
Sub-total	71,175,000	23,639,769	28,979,372	123,794,141	54,877,194	68,916,947

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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			
9.0 Secondary Schools Projects (List all the Projects)						
Ashabito Boys Sec Sch Pmc		605,340.00		605,340	600,000	5,340
Ashabito Girls Sec School Pmc		1,605.00	800,000.00	801,605	746,000	55,605
Daua River Day Sec School Pmc		1,505,650.00		1,505,650	1,500,295	5,355
Golobia Sec Sch Pmc		1,390.00		1,390	-	1,390
Olla Boys Sec Sch Pmc	3,500,000.00	1,200,558.00	2,700,000.00	7,400,558	3,773,258	3,627,300
Libin Nomadic Girls Sec Sch Pmc	11,450,000	3,604,200.00		15,054,200	3,601,375	11,452,825
Rhamu Day Secondary School		60,537.00		60,537	-	60,537
Rhamu Girls Secondary School.	4,200,000	2,300,421.00		6,500,421	2,300,230	4,200,191
Sheikh Ali High School Pmc	800,000	3,060,400.00	0	3,860,400	3,060,000	800,400
RhamuDimtu Boys Secondary School		20,479.00		20,479	361	20,118
Gololbia Sec School Pmc		-	2,200,000.00	2,200,000	2,052,615	147,385
Olla Girls Sec School	7,200,000.00			7,200,000	-	7,200,000
Ashabito Boys Sec School	800,000.00			800,000	-	800,000
Gololbia Girls Sec School	800,000.00			800,000	-	800,000
Sub-total	28,750,000	12,360,580	5,700,000	46,810,580	17,634,134	29,176,446
10.0 Tertiary institutions Projects (List all the Projects)						

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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			
Mandera North Technical Training Institute	3,200,000	2,495.00	5,000,000	8,202,495	8,056,972	145,523
Mandera North Sub-County TSC office	200,000.00			200,000	200,000	-
Sub-total	3,400,000	2,495	5,000,000	8,402,495	8,256,972	145,523
11.0 Security Projects						
Ashabito Ap Camp Pmc		-		-	-	-
Ashabito Chief Camp		560.00		560	-	560
Girissa Chief Camp		1,640.00		1,640	-	1,640
Mandera North Sub County		2,851.00		2,851	-	2,851
Lanqura Chief Office		3,530.00		3,530	-	3,530
Rhamu Chief Camp		640.00		640	-	640
RhamuDimtu Chief Camp		400.00		400	-	400
Rhamu Police Station Pmc		7,950.00		7,950	-	7,950
Ashabito Deputy County Commissioner's Residence.		12,927,873.00	72,127	13,000,000	12,575,655	424,345
Kubi Chief Camp	2,000,000	-	3,500,000.00	5,500,000	3,264,615	2,235,385
Ashabito Admin Police (Cipu) Camp	600,000	-	2,700,000.00	3,300,000	2,518,000	782,000
Mado Chief's Camp	2,000,000		3,500,000	5,500,000	3,499,115	2,000,885
Wargadud Police Station		10,000		10,000	-	10,000
Olla Police Camp	1,700,000.00			1,700,000	-	1,700,000

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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			
Gofa AP Camp	1,200,000.00			1,200,000	-	1,200,000
Marothile Chief Office	1,200,000.00			1,200,000	-	1,200,000
Sub-total	8,700,000	12,955,444	9,772,127	31,427,571	21,857,385	9,570,186
SPORT						
RhamuDimtu Ward Sport PMC		380		380	-	380
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)			-	-		-
12.2 Purchase of furniture and fittings		1,250		1,250		1,250
12.2 Construction of CDF office				-		-
Sub-total	-	1,250	-	1,250	-	1,250
13.0 Others						
NG-CDF Strategic Plan		1,200.00	-	1,200		1,200
Sub-total	-	1,200	-	1,200	-	1,200
Funds pending approval**						
unapproved projects		5,000		5,000		5,000
AiA		-		-		-
Sub-total	-	5,000	-	5,000	-	5,000
Total	179,441,954	58,028,969	50,951,499	288,422,422	148,143,526	140,278,896

(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 Mandera North Constituency principal activity is to provide leadership and policy direction for effective and efficient management of the Fund

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).The NGCDF Mandera North has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach; Therefore this is the 1st transitional financial statements.(The NG-CDF Mandera North has recognized all financial Assets which includes cash and cash equivalent for operational account, deposit account and PMC Balances, Receivables(owing from the board and others),Prepayments, PPE and intangible assets acquired in FY 2023/2024 to date of reporting. Liabilities recognized includes trade and other payables, third party deposits and gratuity provisions. Recognition of all other non-financial assets acquired in FY prior to 2023/2024 to be recognized in the third year of transition after identification and valuations have been done.

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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

- 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 cash flows of an Entity. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities. <i>This IPSAS is not applicable in this constituency 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.

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	<i>This IPSAS is not applicable at the constituency this financial year.</i>
IPSAS 45: Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>The IPSAS is applicable at the constituency effective 1st July 2025</i></p>
IPSAS 46: Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>The IPSAS is applicable at the constituency effective 1st July 2025</i></p>

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

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	<p>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</p> <p><i>This IPSAS is not applicable at the constituency this financial year.</i></p>
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iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

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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. 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 cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

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 *fund*.

h) Provisions

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

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of

changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

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

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6. Transfers from the NGCDF Board

Description	<i>Period ended on 30th June 2025</i>
	Kshs
NGCDFB Transfers (Allocation for the FY)	179,441,954
Total	179,441,954

7. Employees cost

Description	<i>Period ended 30th June 2025</i>
	Kshs
NG-CDFC Basic staff salaries	4,173,155
Gratuity to contractual employees	1,293,797
Employer Contributions Compulsory national social security schemes	236,957
Employer Contributions Compulsory Housing levy	62,607
Total	5,766,515

8. Committee Expenses

Description	<i>Period ended 30th June 2025</i>
	Kshs
Sitting allowance	1,252,000
Other Committee expenses	659,474
Total	1,911,474

9. Use of Goods and services

Description	<i>Period ended 30th June 2025</i>
	Kshs
Communication, supplies and services	278,648
Domestic travel and subsistence	2,044,000
Training expenses	2,087,826
Hospitality supplies and services	300,000
Office and general supplies and services	1,167,524
Fuel, oil & lubricants	240,000
Bank charges	10,097
Other operating expenses	850,000
Total	6,978,095

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10. Other Government Units Actual expenditure

Description	Period ended 30th June 2025
	Kshs
Primary Schools Actual expenditure	56,894,020
Secondary Schools Actual expenditure	17,962,634
Tertiary Institutions Actual expenditure	8,399,145
Total	83,255,799

11. Other Grants and transfers Actual expenditure

Description	Period ended 30th June 2025
	Kshs
Bursary – secondary schools	2,293,554
Bursary – tertiary institutions	29,442,000
Security projects Actual expenditure	22,496,690
Climate change mitigation projects	420,000
Total	54,652,244

12. Cash and Cash Equivalents

Name Of Bank and Account No.	<i>Period ended 30th June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Mandera North NG-CDF A/C Account No: 1000261174117. (Operations account)</i>	39,640,048	22,613,518
<i>Mandera North NG-CDF Deposit A/C, 1000285475993 (Deposit account)</i>	2,946,841	-
<i>Equity Bank, Mandera Branch. (PMC accounts)</i>	46,750,046	35,415,450
Total	89,336,935	58,028,968

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13. Receivables from Non-Exchange Transactions

Description	Period ended 30th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Transfers from NGCDFB	50,941,954	50,951,493
Total	50,941,954	50,951,493

Ageing Analysis for Receivables

Description	Period ended June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	50,941,954	100%	50,951,493	100%
Total (a+b)	50,941,954	100%	50,951,493	100%

Valuation

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

Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis.

14. Third-Party deposits

Description	FY 2024/2025
	KShs
Retention held during the year (B)	5,013,304
Retention paid during the Year (C)	1,886,500
Closing Retention as at 30th June D= A+B-C	3,126,804

Retentions aging analysis.

	FY 2024/2025	% of the total	FY 2023/2024	% of the total
Less than 1 year	3,126,804	100%	-	-
Total	3,126,804	100%	-	-

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15. Gratuity Provision

Description	<i>FY2024/2025</i>
	Kshs
Gratuity at the beginning of the year 1 st of July	1,653,044
Gratuity held during the year	1,293,797
Total Gratuity Provision 30th June (A+B-C)	2,946,841

16. Cash Generated from Operations

Description	FY 2024/2025
	Kshs
Surplus/Deficit for the year	26,877,827
Adjusted for:	-
Working capital adjustments	
Increase/decrease in receivables	9,539
Net cash flow from operating activities	31,307,967

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

i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from non-exchange transactions	50,941,954	50,941,954	-	-
Bank balances	89,336,935	89,336,935	-	-
Total	140,278,889	140,278,889	-	-
As at 30 June 2024				
Receivables from non-exchange transactions	50,951,493	50,951,493	-	-
Bank balances	58,028,968	58,028,968	-	-
Total	108,980,461	108,980,461	-	-

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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.

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Gratuity Provision	-	-	2,946,841	2,946,841
Total		-	2,946,841	2,946,841

iii) Market risk

The fund's 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 *fund* has no transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *fund* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

Financial Risk Management

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

b) Interest rate risk

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

Management of interest rate risk

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

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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.

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	FY 2024/2025	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Revaluation Reserve	107,327,417	107,327,417
Retained Earnings	26,877,827	-
Total Funds	134,205,244	107,327,417
Less: Cash and Bank Balances	89,336,935	58,028,968
Net Debt/(Excess Cash And Cash Equivalents)	89,336,935	58,028,968

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Related Party Disclosures

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,252,000	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	179,441,954	-
Total	180,693,954	-

18. Events after the Reporting Period

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

19. Ultimate And Holding Entity

The Mandera North 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.

20. Currency

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

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18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost b/f (Kshs) 2023-2024	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2024-2025
Land	-	-	-	-
Buildings and structures	24,312,910	-	-	24,312,910
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	5,227,500	-	-	5,227,500
ICT Equipment, Software and Other ICT Assets	420,000	-	-	420,000
Other Machinery and Equipment	2,498,750	-	-	2,498,750
	700,000	-	-	700,000
Intangible assets	2,500	-	-	2,500
Total	33,161,660	-	-	33,161,660

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

PMC	Bank	Account number	Opening Statement 1 st July 2025	Opening Statement 1 st July 2024
ABAKARO PRI SCH PMC	EQUITY	1000272430334	39,745	2,815
AL FURQAN INTE PRIMAFRY SCHOOL	EQUITY	1000294018105	39,687	1,050,927
AL-HIDAYA PRI PMC	EQUITY	1000277331408	2,001,175	2,490,405
AL-FOWZAN PRI SCHOOL PMC	EQUITY	1000163839442	2,000,058	8
ASHABITO BOARDING PRI SCH PMC	EQUITY	1000299025827	6,640	2,491,640
ASHABITO BOYS SEC SCH PMC	EQUITY	1000262654877	5,340	605,340
ASHABITO CHIEF CAMP	EQUITY	1000180316169	560	560
ASHABITO GIRLS SEC SCHOOL PMC	EQUITY	1000295105827	2,555,605	1,605
AWARA PRIMARY SCHOOL	EQUITY	1000299025350	630	630
BAMBO WEST PRI SCH PMC	EQUITY	1000264881793	2,750,445	14,470
BURJOHN PRIMARY SCH PMC	EQUITY	1000299952655	115	115
CHIEF DAHIR ARAB PRIMARY SCHOOL	EQUITY	1000299025693	900	900
DAGMARER PRI SCH. PMC	EQUITY	1000199975179	783	783
DAIDAI PRI SCH. PMC	EQUITY	1000266568190	19,171	1,450,171
DARUSALAM PRI SCH PMC	EQUITY	1000267463618	3,030	353,030
DAUA RIVER DAY SEC SCHOOL PMC	EQUITY	1000279624651	5,355	1,505,650
DOMOG PRI SCHOOL PMC	EQUITY	1000266616457	968	968
GIRISA PRIMARY SCHOOL PMC	EQUITY	1000176381044	1,486,025	3,860,200
GIRISSA CHIEF CAMP	EQUITY	1000180211279	1,640	1,640
GOFA PRI SCH. PMC	EQUITY	1000298879227	215,445	1,470
GOLOBIA SEC SCH PMC	EQUITY	1000164385536	148,775	1,390
GUTICHA PRIMARY SCHOOL	EQUITY	1000299969834	53,740	3,002,310
KUBI HILLS PRIMARY SCHOOL	EQUITY	1000267169657	1,202,800	2,800
KUBI PRI SCH. PMC	EQUITY	1000299025908	54,625	825
LADENI PRI SCH. PMC	EQUITY	1000297179048	159,201	1,860
LANQURA CHIEF OFFICE	EQUITY	1000182876025	3,530	3,530
LANQURA PRIMARY SCHOOL PMC	EQUITY	1000297059216	423	423
LIBIN NOMADIC GIRLS SEC SCH PMC	EQUITY	1000167484139	14,152,825	3,604,200
MANDERA NORTH SUB COUNTY PMC	EQUITY	1000173449340	2,851	2,851
MANDERA NORTH TTI PMC	EQUITY	1000282287941	144,323	2,495
MAROTHILE PRIMARY SCH PMC	EQUITY	1000271879721	426	426
OLLA BOYS SEC SCH PMC	EQUITY	1000262484562	3,627,300	1,324,843
OLLA PRIMARY SCHOOL	EQUITY	1000297527136	168,448	11,500

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QORAHEY PRIMARY SCHOOL PMC	EQUITY	1000297206425	39,120	2,200,235
QURAMATHOW PRIMARY SCHOOL	EQUITY	1000299042484	121	121,125
RHAMU ARID ZONE PRIMARY SCHOOL	EQUITY	1000279761409	1,202,770	2,770
RHAMU CHIEF CAMP	EQUITY	1000182720582	640	640
RHAMU DAY SECONDARY SCHOOL	EQUITY	1000262659745	60,537	955,937
RHAMU DIMTU CHIEF CAMP	EQUITY	1000180069095	400	400
RHAMU DIMTU WARD SPORT PMC	EQUITY	1000182903617	380	380
RHAMU GIRLS SECONDARY SCHOOL.	EQUITY	1000299045215	4,200,191	2,300,421
RHAMU POLICE STATION PMC	EQUITY	1000168160234	7,950	7,950
SHEIKH ALI HIGH SCHOOL PMC	EQUITY	1000278962431	800,400	60,400
SHIRSHIR PRI SCH PMC	EQUITY	1000299051977	86,115	1,115
TINFA PRI SCH PMC	EQUITY	1000162309025	108,285	400
TOSSI PRIMARY SCHOOL	EQUITY	1000164341809	1,060	1,060
UPPER HILL PRIMARY SCHOOL	EQUITY	1000299838753	151,007	2,203,007
YABICHO PRI SCH PMC	EQUITY	1000297189145	116,570	2,070
RHAMU DIMTU BOYS SEC SCHOOL	EQUITY	1000284600504		-
ASHABITO ADMIN POLICE (CIPU) CAMP PMC	EQUITY	1000285971760	782,000	-
ASHABITO SUB-COUNTY DCC PMC	EQUITY	1000185525364	2,221,460	-
DILEY PRI SCHOOL	EQUITY	1000280982988	148,463	-
KOBANDAQA PRI SCHOOL PMC	EQUITY	1000262445831	149,058	-
KUBI CHIEF CAMP PMC	EQUITY	1000185897308	2,235,385	-
MADO CHIEF CAMP PMC	EQUITY	1000185756324	2,000,885	-
OGORWEIN PRI SCHOOL PMC	EQUITY	1000199798359	4,825	-
SAQIRA PRI SCHOOL PMC	EQUITY	1000166068882	148,430	-
KULMIYE PRI SCHOOL PMC	EQUITY	1000268680753	114,680	-
GARSE PRI SCHOOL PMC	EQUITY	1000297435968	57,110	-
JABIBAR PRI SCHOOL PMC	EQUITY	1000297140680	-	-
JIKOW PRI SCHOOL PMC	KCB	1253058105	655	-
MOROTHILE CHIEF CAMP	KCB	1297052099	-	-
RHAMU DEB PRIMARY SCHOOL	KCB	1118742389	38,349	1,616,685
RHAMU DIMTU BOARDING PRI SCH.	KCB	125843322	-	-
RHAMU DIMTU BOYS SEC SCHOOL	KCB	1111047944	20,118	20,479
SALAAM INTEGRATED PRI SCHOOL	EQUITY	1000285740288	500	
SHANTOLEY PRIMARY SCHOOL	EQUITY		1,200,000	-
Total			46,750,046	31,287,850

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Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p>Unsupported Bursary Disbursements The statement of receipts and payments and Note 6 to the financial statements reflects an amount of Kshs.70,877,692 in respect to other grants and transfers. Included in the amount is Kshs.4,349,996 and Kshs.31,483,127 as bursaries for secondary schools and tertiary institutions respectively. However, review of payments documents revealed that bursary disbursements of Kshs.628,000 and Kshs 408,000 for tertiary institutions and acknowledgement secondary schools respectively, were not acknowledged through official receipts or letters from the beneficiary institutions.</p> <p>In addition, records indicated that the Fund made disbursements to Kenya Medical Training College of</p>	<p>Please find the acknowledgement letters or receipts that were not received or collected by NG-CDF office as at the time of audit due vast areas although all cheques raised bear the institution names, reflected in the account statement of Mandera North NG-CDF and accompanied by cover letter on distribution of amounts to bursary beneficiaries. Find the attached acknowledgment receipts from tertiary institution and Secondary Schools. Also</p>	<p>Not Resolved</p>	<p>In consultation with the Auditor awaiting to appear before DFAC</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Kshs 3,968,000. Out of the balance, Kshs.900,000 was not supported with a beneficiary list of applicants and acknowledgement of receipt of funds from the College. In the circumstances, the accuracy and completeness of bursary payments amounting	attached stamped beneficiaries lists for Kenya Medical Training College.		
2.	Unsupported Cash and Bank Balances The statement of assets and liabilities as at 30 June, 2024 reflects bank balance of Kshs.22,613,518. Review of the bank reconciliation statement as at 30 June, 2024 reflected payments in cash book not in bank statement (un-presented cheques) of Kshs.9,766,897. The audit carried in the month of November, 2024 revealed that the Fund management did not provide details on bank statement records on when the cheques were presented and cleared.	The un-presented cheques mostly relates to bursary cheques which can only be attended to after the expiry. The un-presented cheques are updated on monthly basis which are evidenced in our monthly reconciliations. Please find attached Subsequent Bank reconciliation for the Month of July, Aug, Sept, Oct and Nov 2024 and Bank statements to confirm the un-presented Cheques clearance from the Account.	Not Resolved	In consultation with the Auditor awaiting to appear before DFAC
3.	Project Implementation Status	The under expenditure is due to late disbursement of Funds	Not Resolved	In consultation with the

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>During the year under review, Management budgeted to implement a total of Seventy-four (74) projects under various sectors with a total allocation of Kshs.275,258,451. However, out of the seventy-four (74) projects earmarked for implementation, only forty-two (42) were implemented leaving out thirty-two (32) with a budgeted cost of Kshs.73,565,012 unimplemented.</p>	<p>from the NGCDF board and by extension the National Treasury. Late exchequer releases by the National Treasury and NG-CDF Board is beyond the scope of the management of the Fund. These delays are attributed to factors outside the Fund's management, as they depend on the timeliness of releases from higher authorities. Further, the Public Procurement and Asset Disposal Act (PPDA) of 2015 and the Public Finance Management (PFM) Act of 2012 (including PFM Regulations 2015) govern procurement and fund usage. These laws require time-consuming processes for</p>		<p>Auditor awaiting to appear before DFAC</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		procurement, which cannot be circumvented even when funds are disbursed late. As a result of these delays, the completion of necessary procurement and project execution activities often spills into the next fiscal year, affecting overall fund utilization and project timelines.		

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Name: Adan Salah Mustafa
Fund Account Manager



