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REPORT	
DATE: 11 FEB 2026	DAY: Wednesday
TABLED BY:	Hon. (Dr.) Robert Pukose on behalf of leader of Majority
OF	Lomale

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
SABOTI CONSTITUENCY**

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

SABOTI CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

Transitional International Public Sector Accounting Standards Financial Statements

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Saboti 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	John Eric Gitonga Wambui
2.	National Sub-County Accountant	Oringo Tonny Griffins
3.	Chairman NGCDFC	Christopher Kweyu
4.	Member NGCDFC	Margaret Sessi
5.	Member NG CDFC	Stanslaus Omondi Okechi

(c) Fiduciary Oversight Arrangements

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Saboti 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) NGCDFB Constituency Headquarters

Harambee Sacco Building
Haile Selassie Avenue
Nairobi KENYA.

(e) NGCDFB Constituency Contacts

P.O. Box 46682-00100
Telephone: (254) 709894000
E-mail: ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NGCDF Saboti Constituency Bankers

1. Co-operative Bank. (Operations Account)
01141599096300
Kitale Branch
P.O. Box 1330-30200
2. Co-operative Bank. (Deposit account).
01100512555001
Kitale Branch
P.O. Box 1330-30200
3. Co-operative Bank. (PMC Accounts)
Kitale Branch
P.O. Box 1330-30200
4. Sidian Bank. (PMC Accounts)
Kitale Branch
P.O. Box 25363-00100






(g) Independent Auditor

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



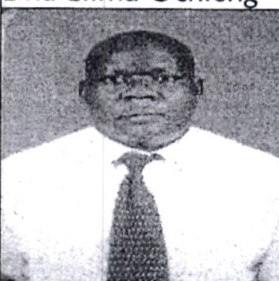

(h) Principal Legal Adviser

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

3. NGCDF Committee

Name	Details
 Christopher Kweyu Simona	DOB:11/09/88 Qualification: Certificate in business management- Farmer
 Margret Sesi	DOB:10/04/68 Qualification: Certificate in Early childhood education- Teacher
 Henry Ndorobo Wambete	DOB:01/01/76 Qualification: Secondary Level-Farmer
 Paul Kibet Cheruiyot	DOB: 12/07/97 Qualification: Diploma in ICT-Business Man
 Damaris Nekesa Wanjala	DOB:09/09/99 Qualification: Secondary Level-Community Worker

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

 <p>Edward Omondi Adik</p>	<p>DOB:01/01/74 Qualification: Certificate in Social work and community Development-Businessman</p>
 <p>Lina Elima Ochieng</p>	<p>DOB:30/08/77 Qualification: Diploma in Strategic Management-Business lady</p>
 <p>Stanslaus Okechi Omondi</p>	<p>DOB:18/12/80 Qualification: Secondary Level-Welder</p>
 <p>John Eric Gitonga</p>	<p>DOB:14/02/90 Qualifications: Masters in Business Administration-Field Operations Officer</p>

NG - CDFC members who exited upon expiry of their term;
 1. Marina Machanga - served upto May 2025

4. NG-CDFC Chairman's Report



Mr. Christopher Simona Kweyu
NG-CDFC Chairperson, Saboti NGCDF

On behalf of NG-CDF Saboti Constituency Committee and staff, I'm profoundly glad in presenting the FY 2024/2025 annual report and financial statements for the fund.

The NG-CDF Saboti Constituency Committee continued to discharge its core mandate in prudent, transparent and accountable management of the fund, considering projects proposals as proposed by the residents of the NG-CDF Saboti Constituency and ensure that all the approved projects meet the requirements of Sec24 of the NGCDF Act 2015, capacity building of the Project Management Committees (PMCs), monitoring and evaluation of the funded projects. As per the provision of the NGCDF Act 2015 (as amended in 2022), this was achieved mainly through timely disbursement of received funds to the PMCs, projects monitoring and regular NG-CDF meetings.

Budget Performance

In the financial year 2024/2025 NG-CDF Saboti budget performance against actual amounts for current year based on economic classification and programmes, was not very impressive due to delay in disbursement of funds to the constituency by the NG-CDF Board, In the financial year ended June 30th, 2025, NG-CDF Saboti had a cumulative approved budget of **Kshs 188,010,943** and seventy eight Percent (78%) of the budget was disbursed to the constituency by the NG-CDF Board within the financial year.

Statement of Financial Performance for the period ended 30Th June,2025

Note



- Revenue from non-exchange transactions
- Transfers from the NGCDF Board
- Grants/donations from other entities
- Revenue from exchange transactions
- Finance income
- Miscellaneous income
- Total revenue
- Expenses
- Employee costs

Key Achievements

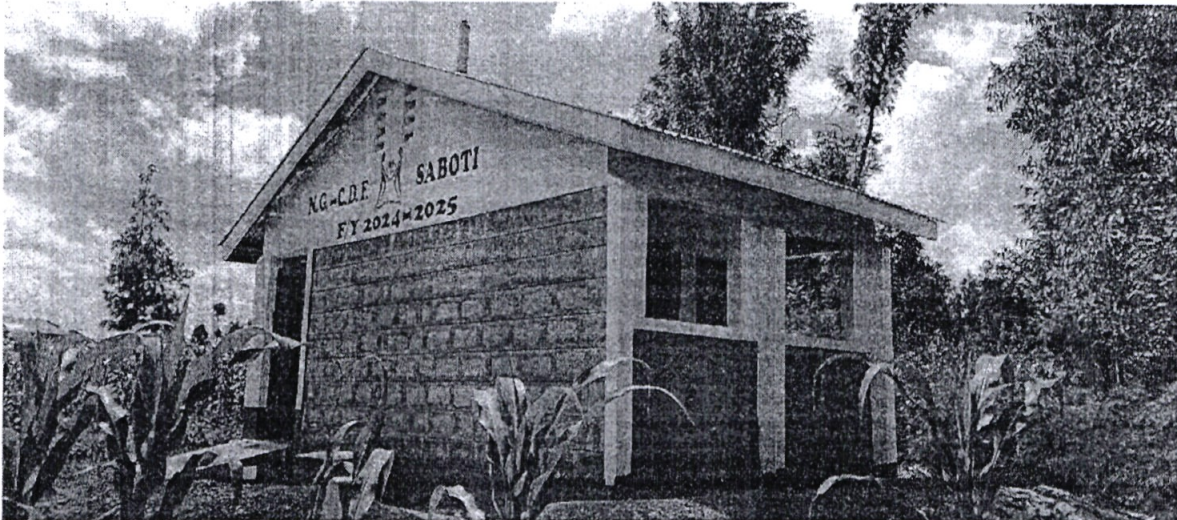
Saboti NG-CDF successfully completed construction of Classrooms, Toilet blocks in various primary School to ensure environment, and gave bursary to needy students. These projects have directly contributed to the betterment of our constituents' lives and have laid the foundation for sustained progress. Below are some of the projects implemented within the financial year.

Some of the projects we have been able to achieve are demonstrated below.

Saboti NG-CDF Office



St. Lucia Girls Secondary School Modern Toilet



Emerging issues

- Increased number of requests from many primary schools who are in need of funds to construct classrooms and laboratories as a result of change in the education sector i.e. JSS

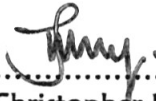
Implementation challenges

1. Insufficient funds to cater for the community demands. NG-CDF funds should be increased.
3. Inadequate NG-CDF facilitation. Sitting allowances for committees to be revised to improve motivation.

National Government Constituencies Development Fund (NGCDF)
Saboti Constituency
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Way forward

- The NG-CDF Board should consider revising or increasing the allocation to projects.
The Board to increase the allocation to the bursary fund kitty.



.....
Name: Christopher Kweyu
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 the *NGCDF Saboti Constituency 2024-2025* plan are to:

- 1.Improving the quality of education and enrollment levels*
- 2.Enhancing security in the region*
- 3.Promotion of sustainable use of natural resources and conservation of the environment*
- 4.Promoting youth development programs*
- 5.Improve on the quality-of-service delivery for Saboti NG-CDF*

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	<i>To improve access to education for primary, secondary and college levels</i>	<i>To increase enrollment in education for primary, secondary in</i>	<i>25 Institutions 15,918</i>	<i>In FY 2024/25 -we increased number of classrooms from 22 to 25 in the following schools/institutions:</i>

National Government Constituencies Development Fund (NGCDF)

Saboti Constituency

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	<i>in Saboti constituency</i>	<i>Saboti constituency</i>		<i>Farm prison primary, Kinyoro primary, Kitale school, Lukhome Primary, St Monica Gituamba Secondary, Mwitha Secondary - Bursary beneficiaries at all levels were as per the attached schedules</i>
Security	<i>To improve and enhance security in the whole constituency</i>	<i>To enhance security in Saboti constituency</i>	<i>3 Projects</i>	<i>In FY 2024/25 -we increased number of security projects from 2 to 3 in the following: Bondeni Ass. Chief's office, Matisi ass. Chief's office and Sango chief's office</i>
Climate change mitigation activities	<i>To improve and conserve the environment</i>	<i>Protect, restore and conserve the environment</i>	<i>21,000 Tree seeds</i>	<i>In FY 2024/25 -we increased number of the projects from 17,500 to 21,000</i>
Emergency	<i>To cater for unforeseen occurrences in the whole constituency</i>	<i>To improve development in the constituency</i>	<i>3 institutions</i>	<i>In FY 2024/25 -we increased number of the projects from 1 to 2 in the following institutions: Luanda primary, Teldet Mixed Day Secondary</i>

6. Governance Statement

Section 43 of the NG-CDF Act provides:

1. Each constituency shall have a Constituency Development Fund Committee.
2. The Committee includes:
 - One national government official coordinating functions
 - Two nominated men (one must be a youth)
 - Two nominated women (one must be a youth)
 - One person with a disability, nominated by a local disability group
 - Two nominated by the constituency office (under the Parliamentary Service Act)
 - One Board officer (ex officio, no voting rights)
 - One co-opted member nominated by the Board
3. The seven members in (b), (d), and (e) are selected based on qualifications set by the Board.

Appointment of NG-CDF Constituency Committee

1. NG-CDF Committee is established in every constituency.
2. Members include:
 - One national government official
 - Two nominated men (one must be a youth)
 - Two nominated women (one must be a youth)
 - One person with disability (nominated by a local group)
 - One Board officer (non-voting member)
 - One co-opted by the Board
3. Members listed in (b)–(e) are selected based on qualifications set by the Board.
4. Their names and relevant regulations are submitted to the National Assembly for approval.
5. The Committee must meet within 120 days of a new parliamentary term or by-election.
6. Quorum is half the members.
7. Term is 2 years, renewable, and ends when a new Committee is appointed.

NG-CDF Saboti Process Summary

In December 2024, the Fund Account Manager (FAM) informed previous NG-CDFC members that their two-year term had expired, as per Section 43(8) of the NG-CDF Act

and Regulation 5(2)(a), which require new committee formation after a parliamentary term begins. Following this, FAM Saboti Constituency advertised for new committee applicants and appointed a selection panel. The panel reviewed applications and listed qualified candidates. The constituency manager also nominated members. The FAM submitted nominees to the NG-CDF Board CEO, and the approved members were gazette on 29th November 2022 (VOL.CXXII-No.254).

Removal of NG-CDFC Members

Members may be removed under Section 43(13) of the NG-CDF Act, 2015 for reasons including:

- Violating the Constitution or law
- Lack of integrity or competence
- Unethical conduct or damaging committee reputation
- Causing internal conflict

At least 5 members must vote for removal after a fair hearing. The vacancy is filled per Section 10, and meeting minutes must record the change.

In Saboti:

- Public complaints trigger a special NG-CDFC meeting and If valid, the fund manager writes to the Board with minutes
- The nominee's name is submitted for gazette and the member receives a termination letter

Roles of the committee:

The functions of a Constituency Committee shall be to:-

1. Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
2. Consider all project proposals from all wards in the Constituency and any other
3. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;

4. Consult with relevant government departments to ensure that cost estimates for projects are realistic in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects
5. Rank projects proposals in order of priority while ensuring that on-going projects take precedence

Number of meetings;

NG-CDF Act stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Saboti Constituency, the NG-CDF Committee conducted twenty three (23) meetings.

*National Government Constituencies Development Fund (NGCDF)
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Names Of Committee Members	29-07-24	12-08-24	26-08-24	25-09-24	29-09-24	21-10-24	16-10-24	25-10-24	13-11-24	24-11-24	15-12-24	08-01-25	22-01-25	17-02-25	25-02-25	13-03-25	24-03-25	26-03-25	02-04-25	22-04-25	26-05-25	03-06-25	16-06-25
Christopher Kweyu-Chairperson	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Margaret Sesi Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Henry Ndorobo	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Paul Kibet/Marin a Machanga	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Edward Adik	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Damaris Wekesa	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Linah Ochieng	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Stanslous Omondi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Policy on conflict of interest;

The act specifies that any member with interest shall resign from the committee.

None of the NG-CDFC members declared conflict of interest within the course of the year.

Remuneration of members;

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The NG-CDFC members are to meet at least 6 meetings and not more than 24 meetings in a financial year. Members are to be facilitated at a rate of Kshs. 5,000 and the chairperson Kshs. 7,000 per sitting.

Ethics and good conduct;

Regulation 6 requires that for one to serve as a member of the NG-CDF Committee. he or she must be:

- a) A citizen of Kenya.
- b) Ordinarily resident and a voter in the constituency:
- c) Able to read and write, and to communicate in English and Kiswahili.
- d) Meet the requirement of Chapter six of the Constitution of Kenya.

During the nomination of members, the FAM and selection panel made sure members met the requirements of chapter 6 of the constitution and were of good conduct.

Risk management;

It the responsibility of each committee member to be versed with the constituency risks and put in place measures to prevent and control them.

6. Environmental and Sustainability Reporting

The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion. The Constituency has partnered with institutions of learning to ensure sustainability of the program.

1. Sustainability strategy and profile -

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

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

tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

2. Environmental performance

The Saboti NG-CDF intends to support students carry out environmental conservation activities e.g. planting trees once in an academic calendar

Ensure Sensitization of youth/ community on the impact of drugs after by construction of Chiefs Offices and police stations supported NG-CDF.

3. Employee welfare

We invest in providing the best working environment for our employees. Saboti 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 of our employees for exemplary performance. The reward and sanctions system are based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. 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 policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody

in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Saboti 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 for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Saboti Constituency has endeavoured 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 sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NGCDF during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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



.....
Name: John Eric Gitonga Wambui
Fund Account Manager.



7. Management Discussion and Analysis

The NG-CDF Saboti Constituency Committee continued to discharge its core mandate in prudent, transparent and accountable management of the fund, considering projects proposals as proposed by the residents of the NG-CDF Saboti Constituency and ensure that all the approved projects meet the requirements of Sec24 of the NGCDF Act 2015, capacity building of the Project Management Committees (PMCs), monitoring and evaluation of the funded projects. As per the provision of the NGCDF Act 2015 (as amended in 2022), this was achieved mainly through timely disbursement of received funds to the PMCs, projects monitoring and regular NG-CDF meetings.

Budget Performance

In the financial year 2024/2025 NG-CDF Saboti budget performance against actual amounts for current year based on economic classification and programmes, was not very impressive due to delay in disbursement of funds to the constituency by the NG-CDF Board,

In the financial year ended June 30th, 2025, NG-CDF Saboti had a cumulative approved budget of **Kshs 188,010,943** and seventy eight Percent (78%) of the budget was disbursed to the constituency by the NG-CDF Board within the financial year.

Statement of Financial Performance for the period ended 30th June,2025

Note



- Revenue from non-exchange transactions
- Transfers from the NGCDF Board
- Grants/donations from other entities
- Revenue from exchange transactions
- Finance income
- Miscellaneous income
- Total revenue
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Key Achievements

Saboti NG-CDF successfully completed construction of Classrooms, Toilet blocks in various primary School to ensure environment, and gave bursary to needy students. These projects have directly contributed to the betterment of our constituents' lives and have laid the foundation for sustained progress. Below are some of the projects implemented within the financial year.

Some of the projects we have been able to achieve are demonstrated below.

GK Remand Prison Primary School



Muroki Primary School



Emerging issues

- Increased number of requests from many primary schools who are in need of funds to construct classrooms and laboratories as a result of change in the education sector i.e. JSS

Implementation challenges

1. Insufficient funds to cater for the community demands. NG-CDF funds should be increased.
3. Inadequate NG-CDF facilitation. Sitting allowances for committees to be revised to improve motivation.

Way forward

- The NG-CDF Board should consider revising or increasing the allocation to projects.

The Board to increase the allocation to the bursary fund kitty.


.....
FUND ACCOUNT MANAGER
NG-CDF SABOTI
P. O. Box 1556 - 30200, KITALE
Date:

Name: John Eric Gitonga Wambui
Fund Account Manager

8. 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-Saboti 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.

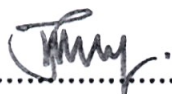
The Accounting Officer in charge of the NGCDF-Saboti Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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- Saboti Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Saboti 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- Saboti Constituency financial statements were approved and signed by the Accounting Officer on 04-12-2025.



.....
Name: Christopher Kweyu
Chairman – NGCDF Committee



.....
Name: John Eric Gitonga Wambui
Fund Account Manager

9. Report Of the Independent Auditor on the NGCDF- Saboti Constituency

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund - Saboti Constituency set out on pages 1 to 94, which comprise of the statement of financial position as at 30 June, 2025, the statement of financial performance, statement of changes in net assets, statement of cash

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

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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Saboti Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33, as disclosed in Note 2 to the transitional IPSAS financial statements and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2023), the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracy of Property Plant and Equipment Balance

The statement of financial position for the year under review reflects property, plant and equipment balance of Kshs.402,153 as disclosed in Note 23 to the financial statements. Review of the asset register revealed that additional assets were procured during the year, including two (2) Kyocera M3560IDN printers amounting to Kshs.93,000 and one (1) Epson L3250XATW139485 printer amounting Kshs.24,000, all totalling to Kshs.117,000. However, Management did not capitalize these additions in the property, plant and equipment movement schedule. As a result, the property, plant and equipment balance is understated by Kshs.117,000. In addition, review of the significant accounting policies, schedules, and computations for depreciation and amortization expenses revealed that Management did not disclose the depreciation and amortization policy on property, plant, and equipment.

In the circumstances, the accuracy and completeness of the property plant and equipment balance of Kshs.402,153 could not be confirmed.

2. Unsupported Project Management Committee (PMC) Balances

The statement of financial position reflects cash and cash equivalents balance of Kshs.111,169,138 as disclosed in Note 19 to the financial statements. The balance includes PMC bank account balances of Kshs.51,237,882 for sixty (60) bank accounts as detailed in annex 2 to the financial statements. However, the balances were not supported with the respective projects' certificates of bank balances, bank statements and bank reconciliation statements.

In the circumstances, the completeness, accuracy and existence of Project Management Committee bank balances of Kshs.51,237,882 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 - Saboti 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 a comparable basis of Kshs.241,444,645 and Kshs.200,002,692 respectively, resulting to underfunding of Kshs.41,441,954 or 17% of the budget. Similarly, the Fund spent an amount of Kshs.88,833,553 against actual revenue of Kshs.200,002,692 resulting to under-utilization of Kshs.111,169,139 or 56% of the receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the residents of Saboti Constituency.

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 transitional IPSAS 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. Underfunding and Late Disbursements of Funds from the Board

The statement of cash flows reflects transfers from National Government Constituencies Development Fund Board amount of Kshs.188,010,943 during the year ended 30 June, 2025. However, the amount of Kshs.188,010,943 includes Kshs.50,010,943 or 21% of total revenue budgeted for in the previous financial year 2023-2024. Further, the statement of financial position reflects an amount of Kshs.41,441,954 in respect of receivables from non-exchange transactions as disclosed in Note 21 to the financial statements. This amount was budgeted for the current year 2024-2025 but was not received from the Board at the end of the financial year. This is contrary to Section 39(2) of the National Government Constituencies Development Fund Act, 2015 which states that the disbursement of funds to the Constituency fund account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum (25%) of the allocation for the Constituency and thereafter the Constituency fund account shall be replenished in three (3) equal instalments at the beginning of the second, third and fourth quarters of the financial year and section

40(1) which stipulates that the Board shall ensure that the list of projects forwarded to it by each Constituency is, upon approval, funded in accordance with the Act.

In the circumstances, the Board is in breach of the law and delay in fund disbursements results in delay in implementation of approved projects or programs and therefore denies the residents of Saboti Constituency the services and benefits accruing from completed projects.

2. Project Implementation Status

Review of the project implementation status report revealed that a total of thirty-two (32) projects amounting to Kshs.82,071,084 were budgeted for during the year. However, only nine (9) projects with a budget amount of Kshs.24,372,097 had been completed and in use while seventeen (17) projects with a total budget of Kshs.36,261,043 were ongoing. Further, six (6) projects with a total budget of Kshs.21,437,943 did not receive any funds from the Board and were therefore not started.

In the circumstances, programs or activities were not implemented as planned and the Fund may fail in achieving the intended objective of improving service delivery to the public.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on

Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Charge and Remit the Public Procurement Capacity Building Levy

The statement of financial performance reflects total payments of Kshs.90,138,267, out of which Kshs.6,739,234 was incurred in respect of procurable use of goods and services. However, review of procurement records revealed that there was no evidence of a capacity building levy being charged or remitted on procurement contracts signed during the year under review. This was contrary to Paragraph 3(1) of the Public Procurement Capacity Building Levy order, 2023 which requires all suppliers to pay a levy of 0.03% on all procurement contracts signed between the supplier and a procuring entity.

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

2. Outstanding Tax Arrears

Following a tax audit covering the five-year period from 2014-2018, NGCDF-Saboti was assessed to have tax arrears amounting to Kshs.160,221 payable to Kenya Revenue Authority which had not been settled as at 30 June, 2025. Further, the tax liability was not disclosed in the financial statements.

In the circumstances, the Management was in breach of the tax laws.

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 revenue 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 and based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of Internal Audit Reports

The Management of National Government Constituencies Development Fund - Saboti Constituency did not provide internal audit reports for review. In addition, there were no

audit committee minutes to show that the Committee deliberated on internal or external audit reports during the year under review.

In the circumstances, the effectiveness of oversight by the National Government Constituency Development Fund Board which is charged with the responsibility of auditing and giving reasonable assurance on financial matters and transactions of the Constituency could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

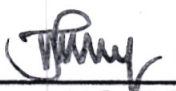
11 December, 2025


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

10. 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
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		179,441,954
Expenses		
Employee costs	10	3,124,696
Committee expenses	11	2,683,711
Use of Goods and Services	12	9,716,123
Other Government Units Actual expenditure	13	53,253,917
Other Grants and Transfers Actual expenditure	14	21,315,137
Depreciation and amortization expense	15	44,684
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		90,138,267
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		89,303,687

The Constituency financial statements were approved by the NGCDFC on 04-12-2025 and signed by:


 Chairman NG-CDF
 Committee
 Name: Christopher Kweyu


 National Sub-County
 Accountant
 Name: Oringo T. Griffins
 ICPAK M/No: 6191


 FUND ACCOUNT MANAGER
 NG-CDF SABOTI
 P. O. Box 1530 - 30200, NTR AREA
 Fund Account Manager
 Name: John Eric Gitonga
 Wambui

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

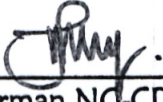
National Government Constituencies Development Fund (NGCDF)
Saboti Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

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

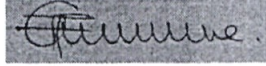
	Note	2024/2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	111,169,138	11,991,748
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	41,441,954	50,010,943
Prepayments	22	-	-
Total Current Assets		152,611,092	62,002,691
Non-Current Assets			
Property, Plant and Equipment	23	402,153	446,837
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		402,153	446,837
Total Assets (A)		153,013,245	62,449,528
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	1,925,511	257,502
Lease Liabilities	28	-	-
Gratuity Provision	29	209,639	617,618
Total Current Liabilities		2,135,150	875,120
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		2,135,150	875,120
Net Assets (A-B)		150,878,095	61,574,408
Represented by:			
Revaluation Reserves		-	-
Accumulated Surplus		150,878,096	61,574,409
Total Net Assets		150,878,096	61,574,409

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

The Constituency financial statements set out on pages 1 to 6 approved by NG CDFC on 04-12-2025 and signed by:



Chairman NC-CDF
Committee
Name: Christopher Kweyu



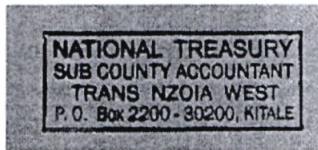
National Sub-County
Accountant
Name: Oringo T. Griffins

ICPAK M/No: 6191



FUND ACCOUNT MANAGER
NGCDF SABOTI
P. O. Box 1534 - 30200, KITALE

Fund Account Manager
Name: John Eric Gitonga
Wambui



NATIONAL TREASURY
SUB COUNTY ACCOUNTANT
TRANS NZOIA WEST
P. O. Box 2200 - 30200, KITALE

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

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

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		KSh	KSh
Fund Balance as at 30 th June 2024		6,255,538	6,255,538
Adjustments			
Recognition of Assets	-	55,318,871	55,318,871
Recognition of Liabilities	-	-	-
As at July 1, 2024		61,574,409	61,574,409
Surplus/(Deficit) For the Period		89,303,687	89,303,687
Revaluation Gain/Loss	-	-	-
As at June 30, 2025 (current year)	-	150,878,096	150,878,096

Note:

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

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

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

	Notes	2024/2025 Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		188,010,943
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		-
Total Receipts		188,010,943
Payments		
Employee costs		3,532,675
Committee expenses		2,683,711
Use of Goods and Services		9,716,123
Other Government Units Certified Works		51,615,865
Other Grants and Transfers		21,285,180
Digital Hubs Expenses		-
Total Payments		88,833,553
Net Cash Flows from/ (used in) Operating Activities	30	99,177,390
Cash flows From Investing Activities		-
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Net increase/(decrease) in cash & Cash equivalents		99,177,390
Cash Flows from Financing Activities		-
Lease Payment		-
Net Cash Flows from Financing Activities		99,177,390
Cash and cash equivalents at 1 July	19	11,991,748
Cash and cash equivalents at 30 June	19	111,169,138

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

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	<i>2024/2025</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>2024/2025</i>	<i>2024/2025</i>		
Revenue							
Transfers From the NGCDF Board	179,441,954	11,991,748	50,010,943	241,444,645	200,002,692	41,441,954	83%
Transfers from domestic and foreign partners	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
Totals	179,441,954	11,991,748	50,010,943	241,444,645	200,002,692	41,441,954	83%
Expenses							
Employee costs	3,468,605	2,641,120	-	6,109,725	3,532,675	2,577,050	58%
Committee expenses	2,248,000	481,781	-	2,729,781	2,683,711	46,070	98%
Use of Goods and Services	10,433,171	3,654,633	-	14,087,804	9,716,123	4,371,681	69%
Other Government Units Certified Works	67,193,043	4,861,091	40,781,374	112,835,508	51,615,865	61,219,644	46%

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	$f = d/c * 100$
	a	b		c=(a+b)	d	e=(c-d)	$\frac{f}{100}$
	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Other Grants and Transfers	96,099,135	353,123	9,229,569	105,681,827	21,285,180	84,396,647	20%
Digital Hubs Expenses	-	-	-	-	-	-	
Funds Pending Approval**	-	-	-	-	-	-	
Total Expenditure	179,441,954	11,991,748	50,010,943	241,444,645	88,833,553	152,611,092	37%
Surplus for the period	(0)	0	-	(0)	111,169,138		

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

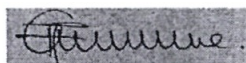
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	152,611,092
Less undisbursed funds receivable from the Board as at 30 th June 2025	(41,441,954)
Cash and Cash Equivalents at the end of the 30 th June 2025	111,169,138

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 04-12-2025 and signed by:

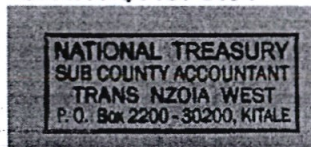

 Fund Account Manager

Name: Christopher Kweyu



National Sub-County Accountant

Name: Oringo T. Griffins
 ICPAK M/No: 6191




 Chairman NG-CDF Committee

Name: John Eric Giotonga Wambui

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
		Kshs	Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,468,605	2,641,120		6,109,725	3,532,675	2,577,050
1.2 Committee allowances	1,248,000	23,781		1,271,781	1,232,711	39,070
1.3 Use of goods and services	6,049,912	3,654,633		9,704,545	5,639,773	4,064,772
Sub-total	10,766,517	6,319,534	-	17,086,051	10,405,159	6,680,892
2.0 Monitoring and evaluation						
2.1 Capacity building				-		-
2.2 Committee allowances	1,000,000	458,000		1,458,000	1,451,000	7,000
2.3 Use of goods and services	4,383,259			4,383,259	4,076,350	306,909
Sub-total	5,383,259	458,000	-	5,841,259	5,527,350	313,909
3.0 Emergency						
3.1 Primary Schools						
Kipsagam Primary School	1,400,000			1,400,000		1,400,000
Luanda Primary School	2,800,000	100,491		2,900,491	2,899,288	1,203

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

Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
Sub-total	4,200,000	100,491			4,300,491	2,899,288	1,401,203
3.2 Secondary schools							
Teldet Mixed Day Sec. School	3,665,569	43,260			3,708,829	3,684,288	24,541
Sub-total	3,665,569	43,260			3,708,829	3,684,288	24,541
3.3 Tertiary institutions							
3.4 Security projects							
Matisi Assistant Chief's Office				500,000	500,000		500,000
Sub-total				500,000	500,000		500,000
Unutilized	1,578,744	48,397			1,627,141		1,627,141
Sub-total	1,578,744	48,397			1,627,141		1,627,141
3.4 Environment							
Afforestation of Saboti Forest				5,200,000	5,200,000		5,200,000
Afforestation of Sikhendu Forest				3,529,569	3,529,569		3,529,569
Sub-total				8,729,569	8,729,569		8,729,569

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

Programme/sub-programme	Original Budget	Adjustment		Final Budget	Actual on comparable basis	Budget Utilization Difference
	Kshs	Opening Balance (C/B) and Outstanding Disbursements A/A	Previous Year			
Totals (Emergency)	9,444,313	192,148	9,229,569	18,866,030	6,583,576	12,282,454
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools						
Gibea Jerusalem Academy					6,000	
Gibea Jerusalem Academy					6,000	
Namanjalala Sec. School					7,000	
Dr.Ken Gerdes Sec. School					7,000	
St.Teresa`S Bikeke Girls					7,000	
Butere Girls High School					7,000	
St.Stephen`S Lwada Sec. Sch.					6,000	
Chewayet Boys High					30,000	
St.Anthony Boys					60,000	
Wiyeta Girls High					35,000	
St Anthony Boys High					5,000	
St.Joseph's Girls High					30,000	
St. Joseph's Boys High School					10,000	

National Government Constituencies Development Fund (NGCDF)
Saboti Constituency

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

Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Opening Balance (C/Bk) and A/A	Previous Years Outstanding Disbursements			
Kisumu Poltechnic						10,000	
St Anne`S Kisoko Girls						10,000	
Eregi Girls High						10,000	
Lugulu Ac Secondary School						10,000	
St Mary`S Mumias Girls						10,000	
St Marks Boys High Sch						10,000	
St Joseph`S Girls Sec Sch						10,000	
Masaba Sec Sch						10,000	
Kitale School						20,000	
St Joseph`S Girls Sec Sch						10,000	
St andrew`S Osorongai Sec						10,000	
Milele Sec Sch						10,000	
Nakami Friend`S Sec Sch						20,000	
Kitale School						20,000	
Trans Nzoia Mixed Sec Sch						10,000	
Kabuyefwe Boys Sec Sch						10,000	
Kitale School						10,000	
Rafiki Secondary School						20,000	
Rafiki Secondary School						20,000	

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

Programme/sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget Utilization difference
	Kshs	Kshs	Opening Balance (C/B) and A/A	Previous Years Outstanding Disbursements			
Kitale School						30,000	
Chebukaka Secondary School						10,000	
Boma Boys Secondary School						34,000	
Yoo Adventist Secondary School						4,000	
Sugoi Girls Secondary School						4,000	
St Gabriel Mirere Esc School						10,000	
St Anthony Boys High School						10,000	
Queen of Angels Academy						10,000	
Masinde Muliro Sec. School						10,000	
Masinde Muliro Sec. School						10,000	
St Stephen`S Namanda Sec Sch						10,000	
St Joseph`S Girls Sec. School						10,000	
St Anthony Boys High School						20,000	
St Anthony Boys High School						20,000	
St Patrick`S Makunga Sec. Sch.						10,000	
St Luke`S Taito Sec. School						10,000	

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

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

Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Opening Balance (C/B) and AIA	Kshs	Previous Years Outstanding Disbursements	Kshs			
Modern Focus School						10,000	
Modern Focus School						10,000	
St Vincent De Paul Academy						10,000	
Keveye Girls Sec. School						10,000	
Butere Girls High School						10,000	
St Angelica and Charles Academy						10,000	
St Angelica and Charles Academy						10,000	
Kochogo High School						10,000	
St Columbans Sec. School						6,000	
St Columbans Sec. School						7,000	
St Columbans Sec. School						7,000	
Masinde Muliro Sec School						5,000	
St Anthony Boys High School						10,000	
St Peter`S Boys High School						10,000	
St Joseph`S Girls Sec Sch						10,000	
St. Teresa's Bikeke Girls H. Sch						10,000	

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual or comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and A/A	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Kolanya Girls National School					20,000	
Shamta Academy					10,000	
Boma Boys Secondary School					10,000	
Boma Boys Secondary School					10,000	
Mary Seat of Wisdom Bulimbo					10,000	
Goseta Boys School					10,000	
Gathirimu Girls High School					20,000	
Moi Girls High School					20,000	
Caleb Amisi Centre of Excelence Sec Sch					10,000	
St. Joseph's Boys High School					30,000	
St. Joseph's Boys High School					30,000	
Lugulu Girls High School					10,000	
St Catherine Secondary School					10,000	
St Joseph Girls Kitale					10,000	
Xaverian Secondary School					10,000	

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

Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Prof. Ayiecho Obumba Sec. School						15,000	
Ken Obura Secondary School						5,000	
Our Lady Queen of Peace Muhoroni Sec Sch						5,000	
Wiobiero Secondary School						10,000	
Ngere Mixed Secondary School						10,000	
Ngere Mixed Sec. School						10,000	
Kitale School						10,000	
Great Mercy Education Centre						10,000	
St. Anthony Boys High Sch						10,000	
Bwake Girls Secondary School						10,000	
Njega Boys Secondary School						10,000	
St. Francis Nyacaba Secondary						4,000	
High Hope Junior School						4,000	
High Hope Junior School						4,000	

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

Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual or comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/B) Stand. A/c Kshs	Previous Year's Outstanding Disbursements Kshs			
Kiangunu Secondary School					10,000	
AIC Kiptenden Sec. School					4,000	
St Verena Uchekeini Girls Secondary School					10,000	
Mathaithi Girls High School					10,000	
Litein High School					4,000	
Kilibwoni High School					4,000	
Kimilili Boys High School					4,000	
St. Josephs Girls High Sch. Kitale					4,000	
St. Anthony Boys High Sch. Kitale					4,000	
St. Anthony Boys High Sch. Kitale					4,000	
Lake Lawrenzo Academy					10,000	
Lake Lawrenzo Academy					10,000	
Kaimosi Friends University					6,000	
Kibomet Secondary					4,000	
Koel Forces Academy					4,000	

National Government Constituencies Development Fund (NGCDF)
Saboti Constituency

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

Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Opening Balance (G/Bk) and AIA	Previous Years Outstanding Disbursements			
Suswa Girls Secondary School						4,000	
PCEA Kimuka Girls Sec. School						4,000	
PCEA Kimuka Girls Sec. School						4,000	
Mangu High						4,000	
Senior Chief Koinange G. H. Sch.						4,000	
Bungoma High School						4,000	
Lungulu Girls School						4,000	
Kiamutungu Boys High School						4,000	
Enoomatasiani Girls Sec. School						4,000	
Olesharo Girls Sec. School						4,000	
Koelel Forces Academy						4,000	
Ololunga Boys High						4,000	
ACK St. Stephen's Namanda Secondary School						4,000	
St. Francis Asis Koronga						4,000	

National Government Constituencies Development Fund (NGCDF)
Saboti Constituency

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

Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Opening Balance (C/BK) and A/A	Previous Years Outstanding Disbursements			
Njoro Secondary School						4,000	
St. Anns Nzoia						4,000	
Our Lady of Victory Kapnyeberai Girls High School						4,000	
St. George's Girls High School						4,000	
Maseno School						4,000	
Tabagon Girls Sec. School						4,000	
St. Anthony Boys High Sch. Kitale						10,000	
Ramba Boys High School						15,000	
AIC Kibomet Sec. School						4,000	
St. Patrick Secondary School						10,000	
Moi Girls Kamusanga						10,000	
St Marks Girls						6,000	
St Angelica and Charles Academy						5,000	
St Teresas Bikeke Boys Sec. Sch.						4,000	
St Monica Girls						10,000	

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

Programme/sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/BK) and AIA	Kshs	Previous Years Outstanding Disbursements			
St. Anthony Boys High School Kitale						15,000	
St Anthony's Boys High School						4,000	
Chuka Boys High School						4,000	
Olmaroroi Secondary School						10,000	
Olmaroroi Secondary School						10,000	
St Joseph`S Girls High School						10,000	
Ndalat Gaa Girls High School						10,000	
St Benedict Kapkimolwa						10,000	
Lelmowokwo Boys						10,000	
Trans Nzoia Secondary School						10,000	
St Angelica and Charles Academy						10,000	
Tigoi Girls						10,000	
Modern Focus School						10,000	
Kitale School Secondary						10,000	
Arnesens Boys High School						10,000	

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Year's Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kakamega High School					10,000	
St Josephs Girls High School					10,000	
St Therasas Bikeke Boys High					10,000	
Kapsokwony Boys High					10,000	
Teremi Boys					10,000	
St Therasas Sikhendu					10,000	
St Anthony's Boys Kitale					10,000	
Aic Kimoson Girls High School					10,000	
Musanda Secondary School					10,000	
Chemamul Boys Secondary					10,000	
Vyulya Secondary School					10,000	
Mutira Girls High School					10,000	
Our Lady of Fatima Chinga Girls School					10,000	
Legebet Secondary School					10,000	
Thigio Boys Secondary School					10,000	
St Joseph Girl Githunguri					10,000	

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
		Kshs	Kshs			
Segero Adventist High School					10,000	
Moi Girls High School-Vokoli					10,000	
St Teresa`S Bikeke Girls Sec.					10,000	
Immaculate Conception G. H. Sch.					10,000	
St Teresa`S Bikeke Girls Sec.					10,000	
St Francis Suwerwagirls High Sch.					10,000	
St Marks Boys High School					10,000	
Christ The King Mitume					10,000	
Segero Adventist High School					10,000	
Rose of Sharon Academy					10,000	
Sango Secondary School					10,000	
Mumbuni Boys High School					10,000	
Brave Learners Academy					10,000	
St Joseph`S Girls High School					10,000	
Bwake Girls High School					10,000	
Homabay High School					10,000	

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

Programme/sub-programme	Original Budget	Adjustments	Opening Balance Previous Years	Outstanding Disbursements	Final Budget	Actual or comparable utilization	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs	KShs	KShs
Baringo High School					10,000		
Our Lady of Peace Sec. School					10,000		
St Bridgid Girls High School					10,000		
Kipkeikei Girls High School					10,000		
St Bridgid Girls High School					10,000		
St Marks Boys High School					10,000		
St Monica Girls High School					10,000		
Friends Tigoi Girls High Sch.					10,000		
Seko Girls Secondary School					10,000		
Chesamisi Boys High School					10,000		
St Michaels Top Station					10,000		
Friends Bwake Boys School					10,000		
Bwake Girls High School					10,000		
Masaba Secondary School					10,000		
Kitale Secondary School					10,000		
St. Theresas Eregi Girls					10,000		
Moi Girls Kamusanga					10,000		
Friends School Namiram					20,000		

National Government Constituencies Developments Fund (NGCDF)
Saboti Constituency

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

Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (G/B) and AIA	Previous Years Outstanding Disbursements	Kshs			
St. Johns Girls High School						15,000	
Kabuyefwe Girls High School						15,000	
Ngararia Girls Sec. School						15,000	
Koibi Boys Secondary School						15,000	
Bunyoro Girls High School						15,000	
Our Lady of Mercy Shaurimoyo						15,000	
Utumishi Boys Academy						10,000	
St. Anthony Boys High Sch						15,000	
Mangu High						15,000	
Kitale School						15,000	
Ithangathi GirsI Sec. School						10,000	
Kagama Secondary School						10,000	
Maryhill Girls School						10,000	
St. Joseph's Boys High School						15,000	
Tambach Secondary School						10,000	
Anderson High School						20,000	
St. Patrick Secondary School-Makunga						10,000	

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

Programme/Sub-programme	Original Budget		Adjustment		Final Budget		Actuals comparable		Budget utilization differences	
	Kshs	Kshs	Opening Balances (C/B) and A/A	Previous Years Outstanding Disbursements	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
St. Brigids Girls High School								10,000		
St. Joseph's Boys High School								10,000		
Eluuya Friends Girls Sec. Sch.								10,000		
St. Anthony Boys High Sch								10,000		
St. Monicas' Girls High School								10,000		
St. Philips Tuyookony Sec. Sch								10,000		
Bishop Crowely Sec. School								10,000		
Kiranga High School								10,000		
Riabai High School								10,000		
Senator Obama Kogelo Sec. School								10,000		
Spinners Boys High School								10,000		
Kitale School								10,000		
Nakuru Boys High School								10,000		
Kitale School								10,000		
Mukuyuni Secondary School								10,000		
Ogande Girls High School								10,000		
Sawagongo High School								10,000		

**National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
St. John Sirende Girls					5,000	
St. Michael Top Station Sec. Sch.					5,000	
Kiungani Academy					5,000	
Kiungani Academy					5,000	
The S.A. Kuywa Girls H. Sch.					5,000	
Shamta Academy					10,000	
Friends Bwake Boys School					10,000	
Friends Bwake Girls School					10,000	
Ndivisi Girls Secondary					20,000	
St. Josephs Girls High School Kitale					20,000	
St. Columbans Sec. School					10,000	
Sub Total	46,576,782	748	-	46,577,530	2,554,000	46,577,530
4.3 Tertiary Institution						
Zitech University					30,000	
Masinde Muliro University					30,000	
Mt Kenya University					20,000	

**National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/B) and A/A	Previous Years Outstanding Disbursements		
Mt Kenya University				20,000	
Mt Kenya University				20,000	
R.V.I.S.T				7,000	
R.V.T.T.I				7,000	
Kaimosi College				30,000	
Kitale Polytechnic				5,000	
Zitech University				5,000	
Kitale National Polytechnic				10,000	
Kisii University				10,000	
Weavers Technical Training				7,000	
Mosoriot T.T.C				10,000	
Equip Africa Institute				10,000	
Weavers Technical Training				13,000	
Masinde Muliro University				10,000	
Weaver Technical Training				20,000	
Masinde Muliro University				14,000	
Kitale National Polytechnic				16,000	
Sigalagala Polytechnic				10,000	
Kabete National Polytechnic				10,000	

**National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
Kitale Vocational Training						10,000	
Kmtc Mosoriot						20,000	
Bass Entertainment						8,000	
University of Nairobi						40,000	
Kitale National Polytechnic						10,000	
Equip Africa College						10,000	
Kajiado Teachers Training College						10,000	
Zitech University						10,000	
Karatina University						10,000	
Maasai Mara University						20,000	
Fulbright Universal College						5,000	
Mt Kenya University						10,000	
Kitale National Polytechnic						10,000	
Bass Entertainment						20,000	
Kitale National Polytechnic						10,000	
Aberdeen College of Accountancy						20,000	
Kitale National Polytechnic						10,000	

**National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Opening Balance (C/B) and AA	Previous Years Outstanding Disbursements			
Pwani University						10,000	
Aberdeen College of Accountancy						20,000	
Kagumo Driving School						15,000	
Aberdeen Institute						20,000	
Kitale National Polytechnic						15,000	
Excel Institute						10,000	
Excel Institute						10,000	
St Elizabeth Medical & Technical College, Mukumu						10,000	
St Brendan Tti						10,000	
University of Nairobi						15,000	
Bondo Technical Training Institute						10,000	
Kmtc Makueni						10,000	
Meru University of Science and Technology						6,000	
Kenyatta University						6,000	
Jodan College of Technology						10,000	

*National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
Moi University						10,000	
Strathmore University						10,000	
Kmtc Homabay Campus						10,000	
Meru University of Science and Technology						10,000	
Sister Leonella Consolata Medical College						10,000	
Kitale National Polytechnic						6,000	
University of Nairobi						6,000	
Mt. Kenya University						6,000	
University of Nairobi						6,000	
Kenya Medical Training College						6,000	
Mt. Kenya University						6,000	
University of Eldoret						6,000	
Maasai Mara University						6,000	
Management University of Africa						6,000	
Thika School of Medication and Health Sciences						6,000	

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Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable items	Budget utilization difference
	Kshs	Kshs	Opening Balance (C/BK) and A/A	Previous Year Outstanding Disbursement			
University of Nairobi						6,000	
University of Nairobi						6,000	
Technical University of Kenya						10,000	
Eldoret National Polytechnic						6,000	
University of Embu						6,000	
Iten Vocational Training Center						6,000	
Multimedia University of Kenya						6,000	
Rvtti Rift Valley Technical Training Institute						15,000	
Kenya Institute of Mgt.						12,000	
Jordan College of Technology						10,000	
Eldoret College of Professional Studies						10,000	
Mt Kenya University						15,000	
Cambridge Universal College						5,000	
Equip Africa College						6,000	
Embu University						6,000	

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Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/Bk) and AIA	Kshs	Previous Years Outstanding Disbursements			
Mt Kenya University						35,000	
Eldoret Technical Training Institute						10,000	
Mosoriot Teachers Training College						10,000	
Maseno University						10,000	
Mt Kenya University						10,000	
Kabaraka University						10,000	
Jomo Kenyatta University						10,000	
Kitale National Polytechnic						10,000	
Aberdeen Institute-Kitale						10,000	
Open University						10,000	
Bungoma Natl Polytechnic						10,000	
Moi University						10,000	
Kmtc (Teso Campus)						10,000	
Mt Kenya University						10,000	
Masinde Muliro University						10,000	
K.C.A University						10,000	
Trans Nzoia College of Prof Studies						10,000	

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		Opening Balance (C/B) and A/A	Previous Years Outstanding Disbursements			
		Kshs	Kshs			
Kenyatta University					10,000	
Mt Kenya University					10,000	
Kenyatta University					10,000	
Equip African College					10,000	
K.C.A University					10,000	
Kitale National Polytechnic					10,000	
West Kenya Teachers Training College					10,000	
Mt Kenya University					10,000	
Mt Kenya University					10,000	
Kitale National Polytechnic					10,000	
Eldoret National Polytechnic					10,000	
Jomo Kenyatta University					10,000	
Mosoriot Teachers Training Coll.					10,000	
Equip African College					10,000	
Egerton University					10,000	
Kaimosi Teachers Training College					10,000	
Kabaraka University					10,000	

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
		Kshs	Kshs			
Mt Kenya University					10,000	
Kenyatta University					10,000	
Kiriri Women University					10,000	
Kabaraka University					10,000	
Rift Valley Technical Training Institute Abraham Kurui					10,000	
Equip African College					10,000	
Bondo Kmtc					20,000	
Masaai Mara University					15,000	
Masaai Mara University					15,000	
Masaai Mara University					20,000	
Kasneb					10,000	
Garissa University					5,000	
St Kizito College Kitale					10,000	
St. Austine Teachers Training Coll.					10,000	
Rift Valley Tech. Training Inst.					10,000	
St. Pauls Kibabii Diploma T.T.C.					10,000	

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Programme/sub-programme	Original Budget		Adjustments		Final Budget	Actual or Comparable base	Budget Utilization difference
	Kshs	Kshs	Opening Balance (C/Bk) and A/A Disbursements	Previous Year's Outstanding			
Masinde Muliro University						20,000	
Imperial College of Medical Health						20,000	
Aberdeen Institute						20,000	
Mount Kenya University						15,000	
Jommo Kenyatta University-Kitale						30,000	
Turkana University College						15,000	
Daystar University						15,000	
Daystar University						15,000	
Kaimosi Teachers Training College						15,000	
Strathmore University						15,000	
Mount Kenya University						20,000	
Kenyatta University						10,000	
Amref International University						15,000	
Mount Kenya University						10,000	
Kenyatta University						10,000	

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and A/A	Previous Years Outstanding Disbursements			
		Kshs	Kshs			
Eldoret Aviation Training Institute					15,000	
Maseno University					10,000	
Daystar University					15,000	
Kibabii University					15,000	
Kirinyaga University					10,000	
Mount Kenya University					10,000	
Migori Teachers Training College					10,000	
Moi University					10,000	
Bungoma Polytechnic					10,000	
Kenya Medical Training College					10,000	
Kenya Medical Training College					10,000	
Catholic University of East Africa					10,000	
Laikipia University					10,000	
Maasai Mara University					20,000	
Maasai Mara University					15,000	

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Programme/sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Opening Balance (CYBK) and A/c	Previous Year's Outstanding Disbursements			
Maasai Mara University						15,000	
Cambridge Universal College						10,000	
Aberdeen Institute						10,000	
Maseno University						20,000	
Imperial College of Medical & Health Science						20,000	
Maasai Mara University						20,000	
Eldoret Technical Training Instit.						20,000	
St. Elizabeth Mukumu Med. Col						20,000	
Kenya School of Law						20,000	
Omuga Tech. and Voc. College						5,000	
Technical University of Mombasa						5,000	
Kitale National Polytechnic						5,000	
Mt Kenya University						5,000	
Equip Africa College						15,000	
Bungoma KMTC						15,000	

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Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Opening Balance (C/Bk) and ATA	Previous Years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KASNEB						15,000	
Kitale National Polytechnic						20,000	
Egerton University						20,000	
Zetech University						10,000	
Automobile Association of Kenya						10,000	
Maasai Mara University						20,000	
Mosoriot T.T.C						10,000	
Aberdeen Institute						10,000	
Mt Kenya University						10,000	
Mt Kenya University						10,000	
Mt Kenya University						10,000	
Sub-Total	25,000,000	1,300	-	25,001,300	2,284,000	25,001,300	
4.4 Special Needs	200,000	3,675		203,675		203,675	
Sub-Total	200,000	3,675		203,675		203,675	

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		Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
5.0 Climate Change Mitigation						
Saboti Forest	5,200,000			5,200,000	5,064,463	135,537
Sikhendu Forest	3,772,098			3,772,098	3,669,908	102,190
Sikhendu Forest Station		87,828		87,828		87,828
Sossion Forest Station		129,100		129,100		129,100
Saboti Forest Station		129,100		129,100		129,100
Sub-Total	8,972,098	346,028	-	9,318,126	8,734,371	583,755
6.0 Primary Schools Projects						
Berur Primary School	1,500,000			1,500,000	1,500,230	(230)
Chepkoilel Primary School	3,000,000	784		3,000,784	2,150,173	850,611
Farm Prison Primary School	2,800,000	12,368		2,812,368	2,799,640	12,728
GK Remand Prison Pri. School	2,800,000	73		2,800,073	2,520,375	279,698
Kinyoro Primary School	2,800,000	545		2,800,545	2,519,758	280,787
Kitale Primary School	2,161,043			2,161,043	1,502,165	658,878

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Lukhome Primary School	1,500,000			1,500,000		1,500,000
Lukosi Primary School	3,500,000			3,500,000	3,325,230	174,770
Machewa Primary School	700,000	2,262		702,262	350,000	352,262
Masinde Muliro Pri. School	4,200,000	69,665		4,269,665	3,000,058	1,269,607
Mt. Elgon Primary School	2,100,000	333		2,100,333	1,000,000	1,100,333
Mulembe Primary School	3,000,000	3,793		3,003,793	2,000,058	1,003,735
Muroki Primary School	1,500,000			1,500,000	1,469,017	30,983
Saboti Primary School	3,500,000	1,245		3,501,245	2,500,057	1,001,188
Berur Primary School	1,500,000			1,500,000	1,500,230	(230)
St. Columbans Pri. School	1,000,000	3,793		1,003,793	898,440	105,353
St. Joseph Primary School	3,000,000	3,125		3,003,125	2,100,187	902,938
Top Station Primary School	1,400,000			1,400,000	1,398,230	1,770
Legemet Primary School			1,400,000	1,400,000		1,400,000
Pango Primary School			1,400,000	1,400,000		1,400,000
Kissawai Primary School			1,400,000	1,400,000		1,400,000
Matisi Primary School			3,023,681	3,023,681		3,023,681
Lukhuna Primary School			6,000,000	6,000,000		6,000,000
Tuwan Primary School			6,000,000	6,000,000		6,000,000
Matisi Primary School			2,649,133	2,649,133		2,649,133

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget Utilization difference
		Opening Balance (C/B) and AIA	Previous Years Outstanding Disbursements			
		Kshs	Kshs			
Central Primary School		4,734	14,649,134	14,653,868	14,581,550	72,318
Kissawai Primary School			1,400,000	1,400,000		1,400,000
Tuwan Primary School		23,219		23,219		23,219
Kongasis Primary School		504,565		504,565		504,565
Lukhuna Primary School		107,965		107,965		107,965
Matisi Primary School		84,226		84,226		84,226
Chemichemi Primary school		8,550		8,550		8,550
Chetoto Primary School		47,245		47,245		47,245
Eugene Wamalwa Pri. School		46,540		46,540		46,540
Grassland Primary School		5,289		5,289		5,289
Kaloleni Annex Pri. School		44,860		44,860		44,860
Khaoya Friends Pri. School		1,244,795		1,244,795		1,244,795
Kipsagam Primary School		563		563		563
Legemet Primary School		1,782		1,782		1,782
Lukhome Primary School		31,705		31,705		31,705
Maeni Primary School		1,403,645		1,403,645		1,403,645
Muroki Primary School		46,420		46,420		46,420
Tuyoo-kony Primary School		98,714		98,714		98,714

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
		Kshs	Kshs			
Teldet Pri School		890		890		890
Berur Primary School		1,426		1,426		1,426
Kitale Primary School		3,483		3,483		3,483
Lukosi Primary School		753		753		753
Top Station Primary School		109		109		109
Sub-Total	40,461,043	3,809,458	37,921,948	82,192,449	45,615,168	36,577,281
7.0 Secondary School Projects						
Caleb Amisi Centre of Excellence Sec. School	450,000	8,360		458,360		458,360
Holy Trinity Boys Sec Sch. - Saboti	4,200,000	1,767		4,201,767	4,198,543	3,224
Masinde Muliro Memorial Secondary School	11,482,000			11,482,000		11,482,000
Mwitha Secondary School	1,500,000			1,500,000		1,500,000
Rafiki Secondary School	1,000,000	12,727		1,012,727	900,892	111,835
St. Lucia Girls Sec. Sch.- Kapretwa	1,000,000			1,000,000	901,140	98,860
St. Monicas Gitwamba Sec. School	3,600,000			3,600,000		3,600,000

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Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget Utilization difference
	Kshs	Kshs	Opening Balance (C/B) and A/A	Previous Year's Outstanding Disbursements			
Lukhome Friends Sec. School		5,923			5,923		5,923
St. Veronicas Chebukaka Sec. Sch.		1,648			1,648		1,648
St. Philip's Grassland Sec School		403,229			403,229		403,229
St. Michaels Top Station Sec. Sch.		9,513			9,513		9,513
St Peters Mwitha Sec. School		3,388			3,388	120	3,268
Gituamba Secondary School		68			68		68
Sub-Total	23,232,000	446,623	-	-	23,678,623	6,000,695	17,677,928
8.0 Tertiary institutions Projects							
Masinde Muliro University		4,344			4,344		4,344
Sub-Total	-	4,344	-	-	4,344	-	4,344
9.0 Security Projects							
Bondeni Assistant Chief's Office	1,500,000				1,500,000		1,500,000
Matisi Assistant Chief's Office	500,000	62,203	-	-	562,203	560,057	2,146

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Sango Chief's Office	1,500,000			1,500,000		1,500,000
Benams Chief's Office		48,685		48,685		48,685
Bondeni Assistant Chief's Office	1,500,000			1,500,000		1,500,000
Sub-total	3,500,000	110,888	-	3,610,888	560,057	3,050,831
10.0 Acquisition of assets						
10.1 Motor Vehicles (including motorbikes)						
10.2 Construction of CDF office						
10.3 Purchase of furniture and equipment						
10.4 Purchase of computers						
10.5 Purchase of land						
Sub-total						
11.0 Digital Hubs						
<i>(Itemize as per the code list)</i>						
Sub total						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual or comparable	Budget utilization difference
		Operating Balance	Previous Year's Outstanding Disbursement			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
12.0 Others						
National Treasury Sub County Accountant Office	300,000.00	-	-	300,000		300,000
Saboti NG-CDF Office	600,000.00	290,874	-	890,874	569,177	321,697
Digital Hub	5,005,943			5,005,943		5,005,943
Trans Nzoi DCC's Office			2,859,426	2,859,426		2,859,426
Strategic Plan		1,550	-	1,550		1,550
Sports		6,579		6,579		
Sub-total	5,905,943	299,003	2,859,426	9,064,372	569,177	8,488,616
13.0 Funds pending approval**						
13.1 Unapproved projects						
13.2 AIA						
Sub-total						
Total	179,441,954	11,991,748	50,010,943	241,444,645	88,833,553	152,611,092

(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)

16. 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 Saboti Constituency principal activity is to manage the utilization of the NG CDF funds at the constituency.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the NG-CDF's accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the NG-CDF Saboti has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement.

The NG-CDF Saboti has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date. Liabilities recognized include trade and other payables, third-party deposits, and gratuity provisions.

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

Item	Particulars	FY 1	FY 2	FY 3
RECOGNITION OF SOME ASSETS IN THE FINANCIAL STATEMENT	Cash & cash equivalent -PMC Balance			
	Receivable – Owings from the Board and others			
	Prepayment – insurance and others			
	PPE & Intangible asset acquired in FY 2023/24 to date			
LIABILITIES	Trade and Other payable e.g. staff Owings			
	Third party deposits e.g. retention			
	Gratuity Provision			
IDENTIFICATION ASSETS	Identification and valuation of all Assets acquired in years prior to 2023/2024.			
RECOGNITION OF OTHER ASSETS & LIABILITIES THAT HAD BEEN LEFT OUT	All Assets acquired in years prior to 2023/2024			
	Any other asset			
	Any other liabilities			

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

<p>IPSAS 45: Property Plant and Equipment</p>	<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 recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>Not adopted</i></p>
<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>Not adopted</i></p>
<p>IPSAS 47: Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue</p>

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	<p>under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>Not adopted</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>Not adopted</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>Not adopted</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> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>Not adopted</i></p>

iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

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

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

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

c) Property, plant and equipment

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

d) Leases

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

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

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note 18*

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

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

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future

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

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

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

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6. Transfers from the NGCDF Board

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

7. Transfers from domestic and foreign partners

Description	2024/2025
	KShs
Grants	-
Total	-

8. Finance income

Description	2024/2025
	KShs
Interest Income on Bank Deposits	-
Total	-

(Provide a brief explanation for this revenue)

9. Miscellaneous income

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

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10. Employees cost

	<i>2024/2025</i>
	Kshs
NG-CDFC Basic staff salaries	2,290,112
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	668,219
Employer Contributions Compulsory national social security schemes	145,048
Employer Contributions Compulsory Housing levy	17,267
Employer contributions to National Industrial Training Authority	4,050
Other Specify	-
Total	3,124,696

11. Committee Expenses

	<i>2024/2025</i>
	Kshs
Sitting allowance	1,232,711
Other Committee expenses	1,451,000
Total	2,683,711

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12. Use of Goods and services

	2024/2025
Utilities, supplies and services	208,582
Communication, supplies and services	666,252
Domestic travel and subsistence	1,453,800
Printing, advertising and information supplies & services	890,000
Office Rent	-
Training expenses	420,000
Hospitality supplies and services	1,068,089
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	1,261,250
Fuel, oil & lubricants	1,000,000
Bank charges	35,000
Routine maintenance – vehicles and other transport equipment	-
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	2,713,150
Total	9,716,123

13. Other Government Units Actual expenditure

Description	2024/2025
Primary Schools Actual expenditure	47,203,222
Secondary Schools Actual expenditure	6,050,695
Tertiary Institutions Actual expenditure	-
Total	53,253,917

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14. Other Grants and transfers Actual expenditure

	<i>2024/2025</i>
	Kshs
Bursary – secondary schools	2,554,000
Bursary – tertiary institutions	2,284,000
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	560,058
Climate change mitigation projects	8,734,371
Emergency projects Actual expenditure	6,583,575
Roads projects Actual expenditure	-
Others specify	599,134
Total	21,315,137

15. Depreciation and Amortization Expenses

	<i>2024/2025</i>
	Kshs
Property Plant and Equipment	44,684
Intangible Assets	-
Total	44,684

16. Digital Hubs Expenses

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

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17. Gain/loss on Sale of Assets

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

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

18. Impairment Loss

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

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024/2025	Opening Statement July 2024
Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Operations account)</i>	59,434,158	6,303,285
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit account)</i>	497,098	827,372
<i>Name of Bank, account No. (PMC accounts)</i>	51,237,882	4,861,091
Total	111,169,138	11,991,748
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations <i>(Specify)</i>	-	-
Total	-	-

[Provide Cash Count Certificates for Each]

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

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20. Receivables from Exchange Transactions

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

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

i. Ageing Analysis for Receivables

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

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21. Receivables from Non-Exchange Transactions

Description	2024/2025		Opening Statement 30 July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	41,441,954		50,010,943	
Outstanding imprest	-		-	
Total	41,441,954		50,010,943	
Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	41,441,954	100%	50,010,943	100%
Between 1-2 years		%		%
Over 3 years		%		%
Total	41,441,954	100%	50,010,943	100%

22. Prepayments

Description	2024/2025		Opening Statement 30 July 2024	
	Kshs		Kshs	
Prepaid Rent	-		-	
Prepaid Insurance	-		-	
Prepaid Electricity Costs	-		-	
Other Prepayments (<i>Specify</i>)	-		-	
Total	-		-	

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23. Property, Plant and Equipment

	Land	Buildings	Motor Vehicles	Infrastructure Assets	Furniture and Fixtures	Computers and Equipment	Work in Progress	Total
Depreciation Rate(specify)		10%	25%	20%	12.5%	30%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	496,485	496,485	-	-	-	-	496,485
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	496,485	496,485	-	-	-	-	496,485
Depreciation And Impairment								
Opening Depreciation	-	49,649	49,649	-	-	-	-	49,649
Depreciation	-	44,684	44,684	-	-	-	-	44,684
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	94,332	94,332	-	-	-	-	94,332
Net Book Values								
Opening Bal as at 1 st July 2024	-	446,837	446,837	-	-	-	-	446,837
As At 30 th June 2025	-	402,153	402,153	-	-	-	-	402,153

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Valuation

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

22 b) Property, Plant and Equipment at Cost

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

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

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

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

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24. Intangible Assets

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

25. Right-of use assets

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

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26. Trade and Other Payables

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

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27. Third-Party deposits

	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Retention as at start of the period (A)	257,502	-
Retention held during the period (B)	2,228,009	257,502
Retention paid during the period (C)	560,000	-
Closing Retention as at period xx, D= A+B-C	1,925,511	257,502

Retentions aging analysis.

	2024-2025	% of the total	1 st July 2024	% of the total
Less than 1 year	1,925,511	100 %	257,502	100 %
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	1,925,511		257,502	

(The total above should be equal to the closing retentio

28. Lease Liabilities

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

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Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	Period ended June 2025	Opening Statement 6 July 2024
	KSh	KSh
Gratuity at the beginning of the period (A)	617,618	-
Gratuity held during the period (B)	530,707	617,618
Gratuity paid during the period (C)	938,686	-
Total Gratuity provision as at period xx D=(A+B-C)	209,639	617,618

30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	89,303,687
Adjusted for:	
Depreciation	44,684
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Increase in inventory	-
Increase in receivables	(8,568,989)
Increase in deferred income	-
Increase in payables	(1,260,030)
Increase in payments received in advance	-
Net cash flow from operating activities	99,177,390

31. Financial Risk Management

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

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i) Credit risk

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

Financial Risk Management

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

Description	Total amount KSh	Fully performing KSh	Basic KSh	Impaired KSh
As at 30th June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	41,441,954	41,441,954	-	-
Bank balances	111,169,138	111,169,138	-	-
Total	152,611,092	152,611,092	-	-
As at 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	50,010,943	50,010,943	-	-
Bank balances	11,991,748	11,991,748	-	-
Total	62,002,691	62,002,691	-	-

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

Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	209,639	209,639
Total	-	-	209,639	209,639
As at 30th June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-

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Description	Less than 1 month Kshs	Between 1-3 months Kshs	Over 5 months Kshs	Total Kshs
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

iii) Market risk

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

a) Foreign currency risk

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

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

iv) Capital Risk Management

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

Description	2024/2025	Opening Statement July 2024
	Ksh	Ksh
Revaluation Reserve		
Retained Earnings	150,878,096	61,574,409
Capital Reserve		
Total Funds	150,878,096	61,574,409
Total Borrowings		
Less: Cash and Bank Balances	(111,169,138)	(11,991,748)
Net Debt/(Excess Cash And Cash Equivalent)	39,708,958	49,582,661
Gearing	-	-

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32. Related Party Disclosures

	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,232,711	3,228,149
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	188,010,943	190,010,943
Total	189,243,654	193,239,092

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

(Give details)

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Contingent Liabilities

Description	2024/2025	Opening Statement 31 July 2024
	Kshs	Kshs
Contingent Liabilities	-	-
Court Case xx against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others (Specify)	-	-
Total	-	-

35. Capital Commitments

Capital Commitments	2024/2025	Opening Statement 31 July 2024
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
Total	-	-

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

36. Events after the Reporting Period

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

37. Ultimate And Holding Entity

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

38. Currency

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

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17. Annexes
 Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (KSh)	Additions during the year (KSh)	Disposal during the year (KSh)	Historical Cost (KSh) At Year End
Land	-	-	-	8,698,426.00
Buildings and structures	8,698,426.00	-	-	-
Transport equipment	-	-	-	99,300.00
Office equipment, furniture, and fittings	99,300.00	-	-	589,225.00
ICT Equipment and Other ICT Assets	589,225.00	-	-	484,950.00
Other Machinery and Equipment	484,950.00	-	-	-
Intangible assets	-	-	-	9,871,901
Total	9,871,901			8,698,426.00

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

PMC	Bank	Account number	Bank Balance June 30 th 2025	Bank Balance Comparative FY
St. Lucia Girls Secondary School	Co-operative	01139695263800	2,678	-
St. Peters Mwitha Secondary School	Co-operative	01139694616400	1,503,268	3,388
St. Columbans Primary School	Co-operative	01139694832700	105,353	3,793
Mt. Elgon Primary School	Co-operative	01139694821200	1,100,333	333
Farm Prison Primary School	Co-operative	01101972323001	1,278	12,368
Kitale Farm Prison Secondary School	Co-operative	01139694831700	12,728	-
Berur Primary School	Sidian	01026150026690	1,195	1,426
Chepkoilel Primary School	Sidian	01026030004220	850,611	784
G.K. Remand Prison Primary School	Sidian	01026030012228	279,698	73
Kinyoro Primary School	Sidian	01026030004344	280,788	545
Kitale School Primary	Sidian	01026030007951	662,361	3,483
Lukhome Primary School	Sidian	01026030002635	1,531,705	31,705
Lukosi Primary School	Sidian	01026030002759	175,723	753
Machewa Primary School	Sidian	01026030007311	352,262	2,262
Masinde Muliro Primary School	Sidian	01026030001108	1,269,607	69,665
Mulembe Primary School	Sidian	01026030004247	1,003,735	3,793
Muroki Primary School	Sidian	01026030007321	77,403	46,420
Saboti Primary School	Sidian	01026030007301	1,001,187	1,245

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PVC	Bank	Account number	Bank Balance June 30, 2025	Bank Balance Comparative FY
St. Josephs Primary School	Sidian	01026030006118	902,937	3,125
Top Station Primary School	Sidian	01026030008401	1,879	1089
Caleb Amisi Centre of Excellence	Sidian	01026030011611	458,361	8,361
Luanda Primary School	Sidian	01026030001787	1,204	-
Central Primary School	Sidian	01026030001795	72,315	4,734
Holy Trinity Boys High School Saboti	Sidian	01026150027799	3,225	1,767
Masinde Muliro Secondary	Sidian	01026030004131	4,344	-
Rafiki Secondary School	Sidian	01026030005154	111,835	12,727
Gituamba Secondary School	Sidian	01026030008091	68	68
St. Lucia Girls Secondary School	Sidian	01026030006321	98,860	-
Teldet Mixed Day Secondary School	Sidian	01026710003545	24,542	-
Matisi Assistant Chief's Office	Sidian	01026710000290	2,145	62,203
Saboti Forest	Sidian	01026710003365	264,637	129,100
Sango Chief's Office	Sidian	01026710006581	1,500,000	-
Bondeni Assistant Chief's Office	Sidian	01026710006681	1,500,000	-
Sikhendu Forest Station	Co-operative	01100722031001	190,018	87,828.
Tuwan Primary School	Co-operative	01139694825800	-	23,219
Kongasis Primary School	Co-operative	01026710003495	-	504,565
Lukhuna Primary School	Sidian	01139694821300	6,107,965	107,965

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PMC	Bank	Account number	Bank Balance June, 30 th 2025	Bank Balance Comparative FY
Matisi Primary School	Sidian	01026030004239	-	84,226
Chemichemi Primary school	Sidian	01026030007481	-	8,550
Chetoto Primary School	Sidian	01026030005383	-	47,245
Eugene Wamalwa Primary School	Sidian	01026710000460	-	46,540
Grassland Primary School	Sidian	01026030002996	-	5,289
Kaloleni Annex Primary School	Sidian	01026150026360	-	44,860
Khaoya Friends Primary School	Sidian	01026710001089	-	1,244,795
Kipsagam Primary School	Sidian	01026030012308	-	563
Legemet Primary School	Sidian	01026030010481	-	1,782
Maeni Primary School	Sidian	01026150028697	-	1,403,645
Tuyoo-kony Primary School	Sidian	01026030004166	-	98,714
Teldet Pri School	Sidian	01026030001655	-	890
Lukhome Friends Secondary School	Co-operative	01139599613702	-	5,923
St. Veronicas Chebukaka Secondary School	Co-operative	01139694857900	-	1,648
St. Philip's Grassland Sec School	Sidian	01026030008521	-	403,229
St. Michaels Top Station Secondary School	Sidian	01026030004255	-	9,513
Benams Chief's Office	Sidian	01026710003605	-	48,685
Total			51,237,882	4,861,091

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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.

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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)
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	<p>1. Inaccurate Disclosure of Cash Equivalents</p> <p>The statement of assets and liabilities reflects bank balance of Ksh. 940,223 held in Co-operative Bank Limited as disclosed in Note 10A to the financial statements. The Bank reconciliation statement for June 2022 reflects unrepresented cheques amounting to Ksh. 7,106,268 and receipts in bank statement not recorded in cashbook amount of Ksh. 248,518. However, the unrepresented cheques of Ksh. 7,106,268 include stale cheques amounting to Ksh. 1,161,518 which were not reversed and replaced as at 30th June 2022. Further, receipts in bank statement not recorded in (ash</p>	<p>Some of the cheques have been reversed and replaced to reflect the current position of the cash book.</p>	<p>Not Resolved</p>	<p>30th June 2025</p>
<p>NGCDF Saboti Constituency National Government Constituencies Development Fund (NGCDF) Annual Report and Financial Statements for The Year Ended June 30, 2023</p> <p>Reference No. on the external audit Report Issue / Observations from Auditor Management comments Status: (Resolved / Not Resolved) Timeframe: (Put a date when you expect the issue to be resolved)</p> <p>book amount of Ksh. 248,518 Includes bank charges of Ksh. 178,518 which ought to have been charged in statement of 90 receipts and payments. The amount of Ksh. 248,518 also includes an amount of</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)
	Ksh.70,000 whose particulars were not disclosed. In the circumstance, the accuracy and completeness of bank balance of Ksh.940,223 Could not be confirmed.			
	<p>2.Unsupported Project Management Committee Bank Balances Note 17.4 reflects Project Management Committee (PMC) bank balances amounting to Ksh. 2,584,258 held In twenty-seven (27) bank accounts in various commercial banks as disclosed In Annex 5 of the financial statements However bank statements for the twenty-seven (27) bank accounts were not Provided for audit.</p> <p>NG-CDF Saboti Constituency National Government Constituencies Development Fund (NGCDF) Annual Report and Financial Statements.for The Year Ended June 30, 2023 Reference No. on the external audit Report Issue / Observations from Auditor Management comments</p>	The cash book, bank reconciliation statements, certificates of bank balance and bank statement for some of the PMCs were availed and submitted as per the request.	Not Resolved	30 th June 2025

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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>(Put a date Status: (Resolved/Not Resolved) Timeframe: when you expect the issue to be resolved) In the circumstances, the existence, accuracy and completeness of project management committee Bank balance of Ksh.2,584,258 could not be confirmed</p>			
	<p>3.Summary of Fixed Assets Annex 4 to the financial statements on summary of fixed assets register reflects cumulative historical asset cost amount of Ksh. 9,871,901 which comprises of; building and Structures-Ksh.8, 698, 426, office equipment and software and other ICT assets Ksh.589, 225 and other machinery and equipment- The land is still under the ownership of the Ministry of Interior & National Co-ordination and the letter Ksh.484, 950. However, land on which the Fund's building and structure are built has not been valued and included in fixed asset register and financial statements. Further, land</p>	<p>The land is still under the ownership of the Ministry of Interior & National Co-ordination and the letter of use of the land is under the custody of the Ministry of Interior & National Co-ordination</p>	<p>Not Resolved</p>	<p>30th June 2025</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>ownership documents in form of land title deeds were not provided for audit. of use of the land is under the custody of the Ministry of Interior & National Co-ordination Not Resolved 30th June 2024</p> <p>In the circumstances, the ownership, completeness and accuracy of fixed assets balance of Ksh.9, 871,901 could not be confirmed.</p>			
	<p>OTHER MATTERS</p> <p>1. Project Implementation Status I (PIS) The project implementation status provided as at 30th June 2022 revealed that a total of eighty-four (84) projects received disbursement of Ksh. 124,638,673 out of which eighty (80) projects with disbursements of Ksh. 26,100,000 were ongoing.</p> <p>2. Project Verification Twelve (12) projects with a total allocation and disbursement of Ksh. 54,082,245 were verified in March 2023. The observations made, include non-completion of projects, delay</p>	<p>Most of the projects are now complete and in use</p>	<p>Not Resolved</p>	<p>30th June 2025</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)
	in project completion and non-labelling of completed projects, 3.Late disbursement of Funds from the Board			

FUND ACCOUNT MANAGER
NG-CDF SABOTI
 P.O. Box 438 - 60200, KEENLE
 Email:

Name: John Eric Gitonga Wambui
 Fund Account Manager.