

REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY
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REPORT

OF

THE AUDITOR-GENERAL

ON

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

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



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

KAJIADO CENTRAL CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

Transitional Financial Statements under International Public Sector Accounting Standards (IPSAS)

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

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

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Kajiado Central 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	Paul Nteiya
2.	National Sub-County Accountant	Susan Mwalimu
3.	Chairman NGCDFC	Joshua Kompe
4.	Member NGCDFC	Irene Musul
5.	Member NG CDFC	Solitei Meeli

(c) Fiduciary Oversight Arrangements

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

(d) NGCDF Kajiado Central Constituency Headquarters

Kajiado Central NG CDF Office Building
Next to District Lands Office
Off Namanga Highway
KAJIADO - KENYA.

(e) NGCDF Kajiado Central Constituency Contacts

P.O. Box 550 – 01100 Kajiado
Telephone: (254)
E-mail: ngdcfkajiadocentral@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NGCDF Kajiado Central Constituency Bankers

1. Operations Account
Equity Bank Limited
Kajiado Branch
P.O. Box 5328-20100
Nairobi, Kenya.
2. Deposit account
Equity Bank Limited
Kajiado Branch
P.O. Box 5328-20100
Nairobi, Kenya.
3. PMC Accounts
Equity Bank Limited
Kajiado Branch
P.O. Box 5328-20100
Nairobi, Kenya.
4. PMC Accounts
Kenya Commercial Bank
Kajiado Branch
P.O. Box 484 - 00100
Nairobi, Kenya.
5. PMC Accounts
Co-operative Bank Limited
Kajiado Branch
P.O. Box 48231 – 00100
Nairobi Kenya

(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

(provide details for all the NG CDFC members in the format below)

Name	Details
 Chairman	Name: Joshua Kompe Date of Birth: 1977 Education Level: Diploma Professional Qualification: Sales & Marketing Work Experience: Over 18 years' Experience
 Secretary	Name: Irene Musul Date of Birth: 1987 Education Level: Secondary School Professional Qualification: Gospel Musician Work Experience: Over 9 years' Experience as a NG CDFC member and Over 5 years in music production.
 Member	Name: Solitei Meeli Date of Birth: 1972 Education Level: Secondary School Professional Qualification: Farming, Cattle & Shoats Breeder Work Experience: Over 17 years' Experience as a NG CDFC member.
 Member	Name: John Kamanka Sanirei Date of Birth: 10/11/1989 Education Level: College Diploma Professional Qualification: Businessman Work Experience: Worked as a M&E project officer for about 2 years

*National Government Constituencies Development Fund (NGCDF)
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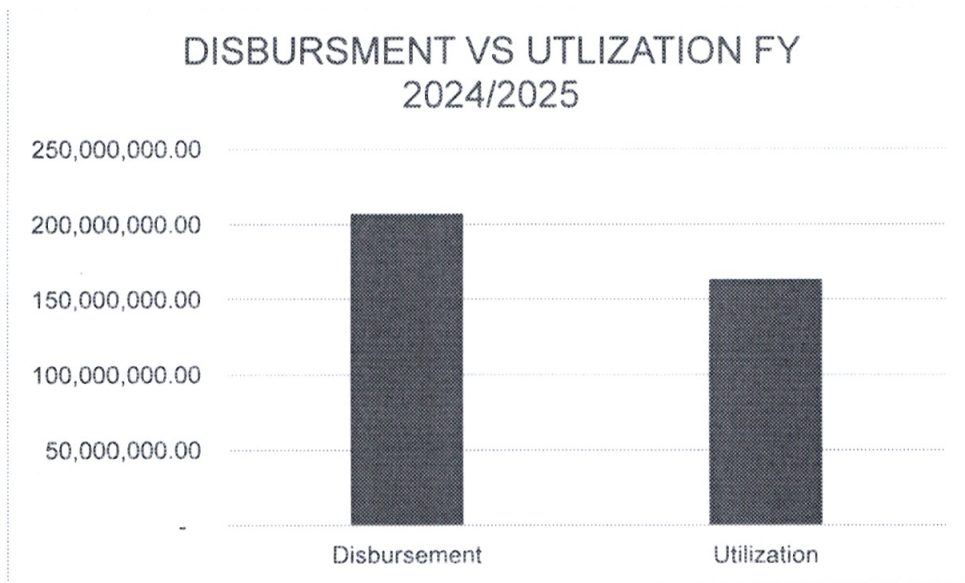
 <p>Member</p>	<p>Name: Peter Kungu Kariuki Date of Birth: 25/12/1956 Education Level: Diploma Professional Qualification: Video & Photography, Motor Vehicle & Workshop Technology Work Experience: Over 20 years' Experience in video & Photography.</p>
 <p>Member</p>	<p>Name: Dennis Mwanzia Date of Birth: 27/09/1995 Education Level: Certificate Professional Qualification: Computer Trainer Work Experience: Over 6 years' Experience</p>
	<p>Name: Resper Chanyisa Date of Birth: 30/03/1985 Education Level: Diploma Professional Qualification: ECDE Teacher Work Experience: Over 7 years' Experience</p>
 <p>Fund Account Manager</p>	<p>Name: Paul S. Nteiya Date of Birth: 1974 Education Level: Degree Professional Qualification: Fund Account Manager Work Experience: Over 15 years' Experience</p>

Jemmimah Yiale the adult Female representative left.

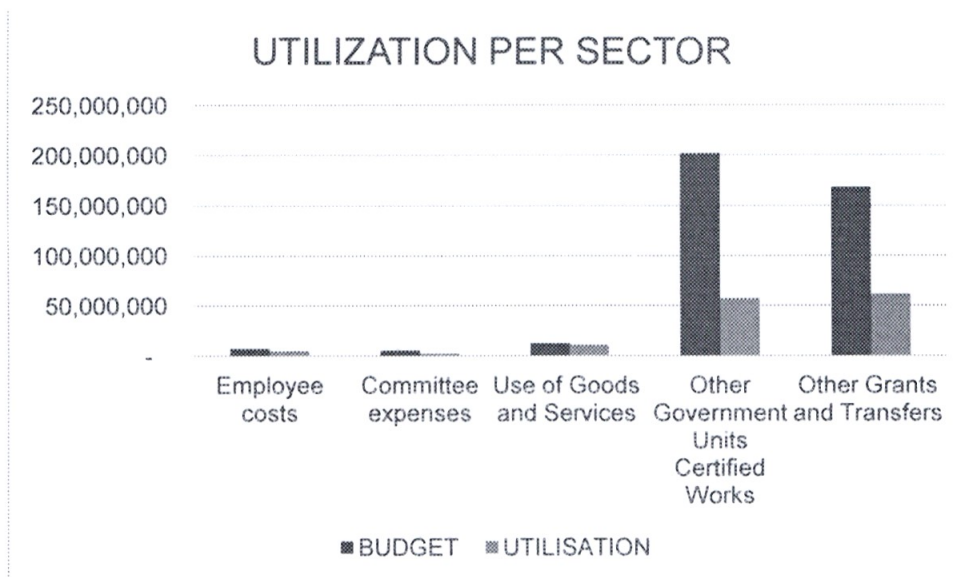
4. NG-CDFC Chairman’s Report



In the financial 2024/2025 we received Kshs. 206,943,517.00 from the NG CDF board and had an opening cash book balance of Kshs. 82,728,260.64. The Constituency spent Kshs 163,220,835.00 and closed with a cashbook balance of Kshs. 126,522,942.64, a utilization of 78.8%. This was an improvement from the previous financial year, however as always there is still room for improvement regarding utilization. We will strive to continuously improve our utilization in the coming years.



Below is a presentation of utilization per sector;



On behalf of Kajiado Central Constituents, we are thankful to the NG CDF board for guidance and support as we serve our constituents to the best of our ability. We commit to continue utilizing the fund in a way that maximum benefit is offered to the constituents.

KEY ACHIEVEMENTS

This financial year we increased the amount of funds issued as bursary compared to the previous financial year, This remains key to us since we try as much as possible to increase literacy levels amongst our constituents.

Below are sampled projects that we implemented during the financial year;



Fig. 1.1 Enkeresuna Primary School 2NO Classrooms

Enkeresuna Primary School is a public primary school in Kajiado Central. This school is run by central government/deb. It is a day school. This educational institution is a ordinary and mixed type of institution.

The school previously experienced a boundary dispute, which led to learners being taught under trees after the school was demolished. Kajiado Central NG CDF helped reconstruct the school by constructing the above two classrooms alongside other infrastructure.



Fig. 1.2 Kumpa Secondary School Administration Block

Kumpa Secondary School is a newly constructed secondary school build to ease pressure from the nearby Nkoile Secondary School. The newly constructed administration block will be an important addition to its infrastructure.

Challenges & Mitigation

1. Literacy levels among our constituents is very low. This at times may pose as a challenge when implementing projects. This we try to overcome through sensitization of parents on the importance of education.
2. We have too many primary schools hence not able to adequately fund all the needy schools. We however try as much as possible to prioritize funding to the most deserving.
3. Levels of poverty in the constituency especially the rural wards are very high. This puts a lot of pressure on our bursary fund. To overcome this we keep trying to strike a balance in allocating fund to the bursary vote Vs Projects. Additional overall funding from the board is also a welcomed solution.
4. Our road networks are very poor hence always a challenge in implementing projects especially during the rainy season. We therefore try as much as we can to implement projects during the dry seasons of the year.

It will be unfair to end my report without Acknowledging and thanking our Member of National Assembly Hon. Elijah Memusi, Deputy County commissioner, NG-CDF Committee, NG-CDFC staff, Project Management Committees, the Sub County Accountant, and all other

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stakeholders who have been instrumental in ensuring we deliver our mandate to the people of Kajiado Central Constituency.


.....

Name: Joshua Kompe
Chairman NGCDF Committee

5. Statement of Performance against Predetermined Objectives for FY2024/25

Introduction

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

The key development objectives of the *NGCDF Kajiado Central Constituency 2023-2027* plan are to:

1. *Provide strategic direction of Kajiado Central NG-CDF for the period between 2023-2027.*
2. *Align the Fund's strategic direction with the relevant National and County Government development agenda.*
3. *Provide an overall framework for prioritization and allocation of resources.*
4. *Position the Fund strategically to seize opportunities and guarding against threats.*
5. *Provide better awareness of community needs and available resources.*
6. *Create a significant and enduring public value and enhance continuous learning.*

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2024/25 - we were able to facilitate construction of 19 classrooms, Renovation of 3 classrooms, 2 administration blocks, 1 dining Hall and 3 toilet blocks. We also issued bursary of over Kshs. 36.4 million to both Secondary & Tertiary Institutions,

				benefiting 2,986 students.
Security	To enhance the capacity of the security arms to improve service delivery to the constituents.	Better services delivered by the security arms	Number of infrastructures constructed in Security facilities.	In The FY 24/25 We financed construction of a district Headquarters at Ngatataek.
Climate change mitigation activities	To enhance environmental Conservation in the constituency.	Increase awareness of the need to conserve environmental resources.	Number of Institutions especially schools adopting environmental Conservation.	In the FY 24/25 we were able do water Harvesting in 4 schools
Emergency	To be responsive to unforeseen occurrences in the constituency.		Number of Emergency cases successfully handled.	We attended 3 Emergency Cases.

6. Governance Statement

APPOINTMENT OF NG-CDFC MEMBERS

The process of appointing members to the National Government Constituencies Development Fund Committee (NG-CDFC) involves several steps as outlined in section 43 of the National Government Constituencies Development Fund Act, 2015.

This committee plays a crucial role in overseeing the allocation and utilization of funds for constituency development projects. The process is summarized as below:

- An officer from the Board within fourteen days of the first meeting of the selection panel invites applications from persons who qualify for appointment to the constituency committee.
- Interested candidates from various constituencies submit their applications to the NG-CDF Office within the specified deadline. Applicants are typically required to provide their qualifications, experience, and other relevant information.
- The selection panel within fourteen days of receiving the applications selects five applicants taking into account age, gender, special interest groups and regional balance. Within seven days of the selection process, the officer of the Board submits to the Board the names of the selected candidates together with the report of the selection panel.
- The Board then submits the names of the seven persons selected from each constituency to the National Assembly for approval. Within fourteen days after receipt of the names approved by the National Assembly, the Board appoints the members of the constituency committee by a Gazette notice. The Board, within fourteen days of the gazette of members of the constituency committee, informs the members of their appointment in writing.

The current NG CDF members were gazette on the 21st May 2025 via Gazette No: CXXVII - 98

REMOVAL OF NG-CDFC MEMBERS

The removal of National Government Constituencies Development Fund Committee (NG-CDFC) members in Kenya can occur under certain circumstances and is as outlined in section 43 (13) of the National Government Constituencies Development Fund Act, 2015. A member of constituency committee may be removed from office on any one or more of the following grounds:

- Serious violation of the constitution or any other law a contravention of chapter six.
- Lack of integrity.
- Gross Misconduct or Incompetence.
- Embezzlement of public funds.
- Bringing the committee into disrepute through un becoming personal public conduct.
- Promoting unethical practices.
- Causing disharmony withing the committee.

- Physical or mental infirmity.
- Bankruptcy.

A decision to remove a member shall be made through a resolution of at least 5 members of the committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

A vacancy arising as a result of removal of a member shall be filled in the manner set out in section 10 and minutes of the meeting shall indicate the reason of the removal or appointment of the member. In Kajiado Central no committee member has been removed from office.

ROLES AND FUNCTIONS OF NG-CDFC

The roles and functions of NG-CDFC committee are as outlined in NGCDF Regulation 2016 and shall include but not limited to:

- Resource Allocation
- Project Identification
- Project Selection
- Budgeting
- Project Implementation
- Financial Management
- Accountability and Transparency
- Community Engagement
- Audit and Evaluation
- Compliance with Regulations
- Advocacy

INDUCTION AND TRAINING OF NG-CDFC MEMBERS

The training of members of a National Government Constituency Development Fund Committee (NG-CDFC) typically involves a combination of orientation, capacity building, and ongoing support. The NG-CDFC is responsible for overseeing the allocation and utilization of funds allocated to constituencies for development projects, and their members need to have a good understanding of their roles and responsibilities.

Kajiado Central NG-CDFC members were trained on the following areas;

- Legal and Regulatory Framework
- Roles of NG CDFC
- Financial Management
- Project Management
- Public Procurement
- Community Engagement
- Ethics and Integrity
- Conflict Resolution
- Monitoring and Evaluation

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- Communication Skills.

NUMBER OF MEETINGS IN A YEAR.

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. NG-CDFC Kajiado Central held fifteen meetings.

S/NO	NG-CDFC COMMITTEE MEMBERS	July 15 th 202	Aug 16 th 202	sept 25 th 202	Oct 11 th 202	Nov 25 th 2024	Jan 22 nd 2025	Feb 17 th 2025	March 4 th 2025	April 30 th 2025	May 15 th 2025	May 30 rd 2025	June 27 th 2025
1	Joshua Mayiamei Kompe chairman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Irene Musul Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	John Kamanka Sanirei	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Jemmimah Yiale	✓	✓	✓	✓	✓	✓	✓	✓				
5	Dennis Mwanzia Murimi			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Solitei Meeli Saitabao	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Resper Chanyisa			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Peter Kungu Kariuki	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Yvonne Talala									✓	✓	✓	✓
10	Paul Nteiya FAM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

POLICY ON CONFLICT OF INTEREST.

NG-CDF Act specifies clearly that any member with an interest in the fund shall not participate in a meeting deliberation and shall withdraw from such a meeting. NG-CDF Kajiado Central did not have any occurrence on conflict of interest

REMUNERATION OF MEMBERS.

NG-CDFC members do not earn a salary but are paid a sitting allowance when they conduct meetings. The chairman is paid Ksh 7,000 and the other members Ksh 5,000 per sitting. Kajiado Central NG CDF adhered to this.

RISK MANAGEMENT

Kajiado Central NG CDF has a risk policy which they observe and a risk register that is continually updated.

The NG CDF Committee ensures they enrich this process by ensuring they keep updating risks as they come across them in their day to day interactions in their bid to execute their mandates as the NG CDF committee.

ETHICS AND CODE OF CONDUCT

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

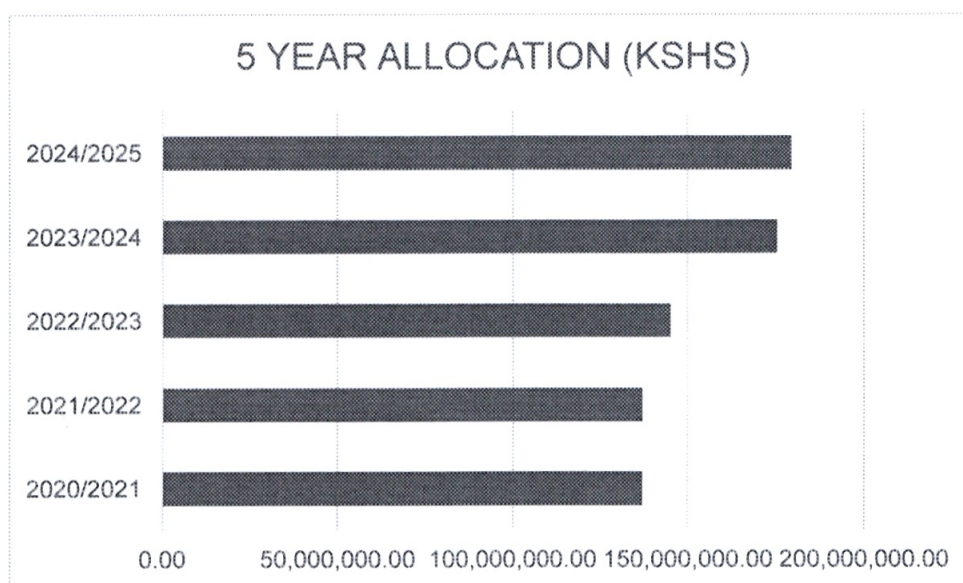
7. Management Discussion and Analysis

Kajiado Central is one of the constituencies in Kajiado County, Kenya. It is located within Kajiado District, which was part of the Rift Valley Province. The constituency, like others, utilizes the National Government Constituencies Development Fund (NG-CDF) for development projects.

Below is a review of funds received for the last five year, i.e 2020/2021 to 2024/2025;

FINANCIAL YEAR	ALLOCATION (KSHS)
2020/2021	137,088,879.31
2021/2022	137,088,879.00
2022/2023	145,087,603.00
2023/2024	175,361,810.00
2024/2025	179,441,954.47

Below is a bar graph illustrating the allocations as tabled above;



NG CDF Kajiado central undertook project in the education and Security sectors, majorly in construction of infrastructure in institutions in the two sectors, issuance of bursary to needy students in secondary & tertiary institutions as well as climate change mitigation initiatives.

Below are the major challenges in the constitution;

- **Infrastructure Deficiencies:**

Lack of access to clean water, inadequate healthcare facilities, and poor road infrastructure are significant hurdles. Poor road infrastructure greatly affects project implementation especially during rainy Seasons.

- **Climate Change Impacts:**

Droughts, erratic rainfall, and land degradation negatively affect livelihoods and increase vulnerability.

- **Social Issues:**

Land disputes, youth involvement in criminal activities, and cultural practices like FGM and child marriage pose social challenges.

- **Resource Management:**

Inefficient resource management, including inadequate technical support for NGCDF projects, can hinder project implementation.

- **Political Interference:**

Political factors can sometimes influence project selection and implementation, impacting community ownership and sustainability.

- **Youth Issues:**

Young people face unfair competition, exploitation, and hence are sometimes involved in criminal activities.

- **Internet Accessibility:**

Residents lack adequate internet access and ICT knowledge, which is crucial for development and communication, as we move to electronic societies.

Below are a few pictures of implemented projects;

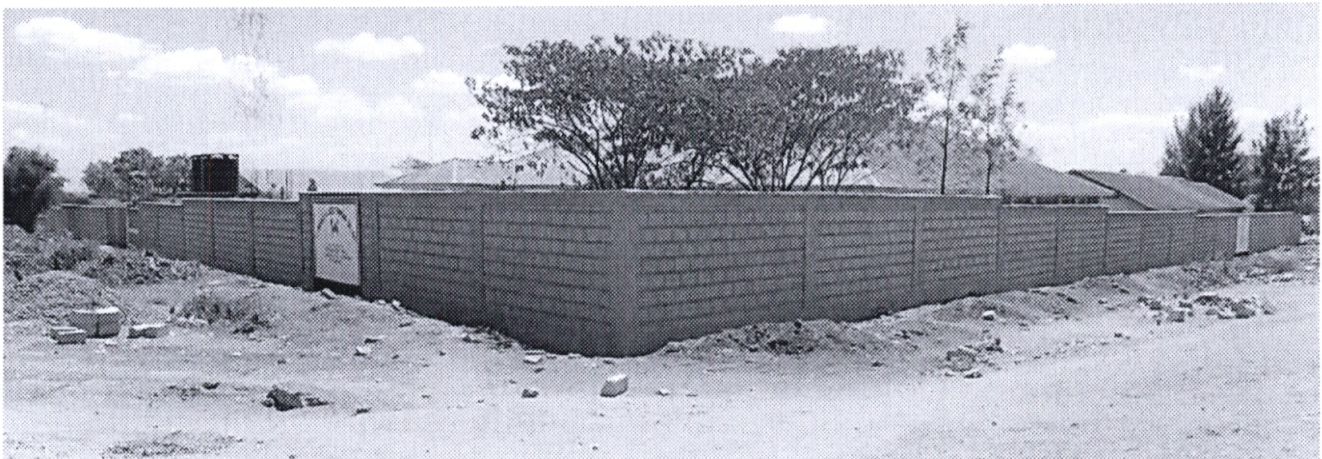


Fig. 1.1 Kajiado Township Secondary School Perimeter Wall

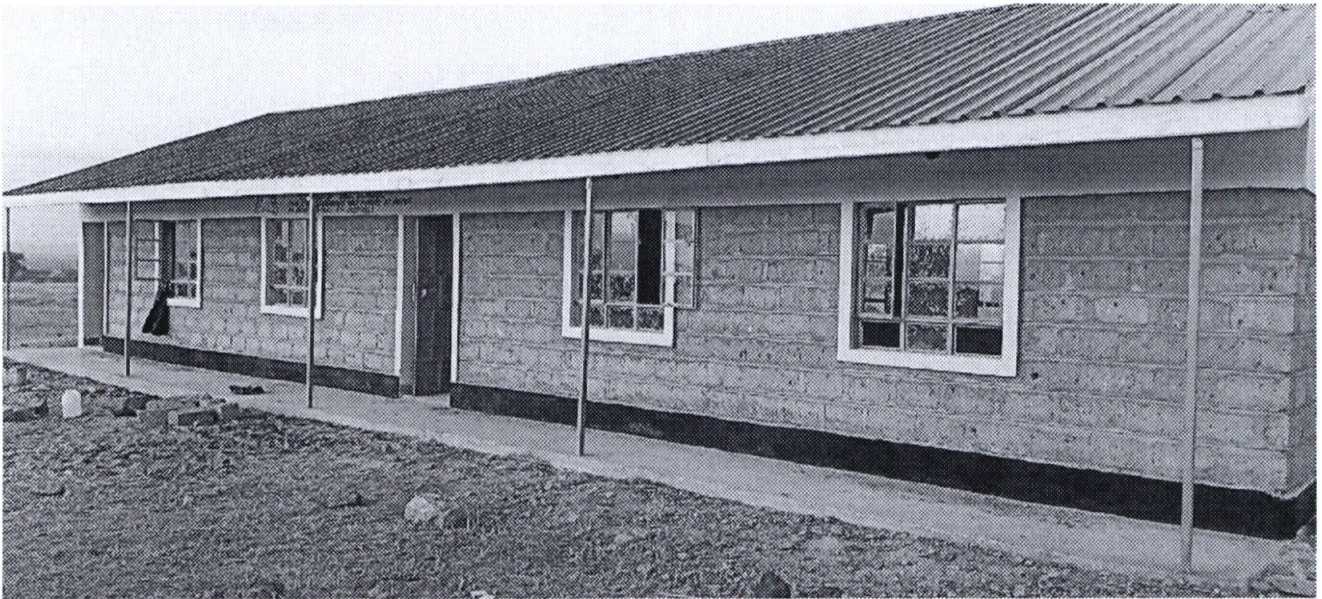


Fig. 1.2 Esokota Secondary School 2NO Classrooms

the existing challenges we strive to offer the constituency the best utility vis a vis the available resources.



.....
Name: Paul S. Nteiya
Fund Account Manager

KAJIADO CENTRAL N.G - C.D.F
FUND ACCOUNT MANAGER
P. O. Box 550 - 01100,
KAJIADO

8. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

2. Environmental performance

- *NG CDFC have employed a liason officer that assists in sensitizing the community of environmental issues such as overgrazing and cutting down trees for charcoal.*
- *During all project hand over ceremonies, AGMs and major functions in the school, NG CDFC has always ensured there is a tree planting ceremony.*
- *We sponsored a tournament in which the youth were sensitized on environmental conservation, drug abuse, childhood pregnancies among other cross cutting issues.*
- *We have funded a mega project at Ngatataek which will be the sub county headquarters, for Oloililai.*

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. Kajiado Central constituency invests in capacity-building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross-cutting issues.

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

4. Marketplace practices-

Kajiado Central Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification, Implementation, and Monitoring

Kajiado Central Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, considering the national development plans and policies and the constituency strategic development plan.

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

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

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

Public Awareness

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

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

.....
Paul S. Nteiya
Fund Account Manager.

KAJIADO CENTRAL N.G - C.D.F
FUND ACCOUNT MANAGER
P. O. Box 550 - 01100,
KAJIADO

9. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012, requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

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

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

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The Accounting Officer in charge of the NGCDF Kajiado Central 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- Kajiado Central Constituency financial statements were approved and signed by the Accounting Officer on **26th November 2025**.



.....
Name: Joshua Kompe
Chairman – NGCDF Committee



.....
Name: Paul S. Nteiya
Fund Account Manager

KAJIADO CENTRAL N.G.C.F.
FUND ACCOUNT MANAGER
P.O. Box 300 - 01100,
KAJIAO

REPUBLIC OF KENYA



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Email: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying transitional International Public Sector Accounting Standards (IPSAS) financial statements of National Government Constituencies Development Fund - Kajiado Central Constituency set out on pages 1 to 80, which

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

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

Basis for Opinion

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.396,968,557 and Kshs.343,681,602 respectively resulting to under-funding of Kshs.53,286,955 or approximately 13% of the budget. Similarly, the Fund expended Kshs.136,834,835 against actual receipts of Kshs.343,681,602 resulting to under-absorption of Kshs.206,846,767 or approximately 60% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

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

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance 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. Non-Compliance with Law on Ethnic Composition

During the year under review, the total number of employees of the Fund was twelve (12) who were all members of the dominant ethnic community in the County. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public Institution shall have more than one-third of its staff establishment from the same ethnic community".

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

2. Delay in Implementation of Projects

Review of the approved code list and Project Implementation Status (PIS) report as at 30 June, 2025 revealed that the Fund allocated Kshs.102,720,313 for implementation of forty-two (42) projects. However, only seven (7) projects worth Kshs.9,194,000 were

completed while two (2) projects worth Kshs.4,500,000 were ongoing and thirty-three (33) projects worth Kshs.89,026,313 had not started. **Appendix 1**

In the circumstances, value for money totalling Kshs.93,526,313 incurred on the thirty-five (35) incomplete projects could not be confirmed.

3. Lack of Approved Annual Procurement Plan

During the year under review, the Fund Management did not prepare an Annual Procurement Plan to form the basis for procurement activities. This is contrary to Regulation 115(2) of the Public Finance Management (National Government) Regulations, 2015 which stipulates that every year a Procurement Plan shall be prepared by Accounting Officers to form the basis for procurement activities undertaken by Government entities in the fiscal year.

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

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

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

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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

02 December, 2025

APPENDICES

Appendix 1 Project Implementation Status

S/No.	Name of Project	Activities	Amount (Kshs.)	Status
A	Projects not Started			
1	Esukuta Secondary School	Purchase of water tank, 1,000 tree seedling	850,000	Not started
2	Ilkinyie Primary School	Purchase of water tank, 1,000 tree seedling	850,000	Not started
3	Ilmarba Secondary School	Purchase of 10,000 litres tank, 1,000 tree seedling	850,000	Not started
4	Inkati Primary School	Purchase of tank, 1,000 tree seedlings	850,000	Not started
5	Kumpa Secondary school	Purcha of 10,000 litres tank, 1,000 tree seedling	850,000	Not started
6	Longusua Secondary School	Purchas of 10,000 litres, tank, 1,000 tree seedling	850,000	Not started
7	Nairaballa Primary School	Purchase of 10,000 litres of tank base, 1,000 tree seedling	850,000	Not started
8	Oloserian Primary School	Purchase of water tank, purchase of 1,000 tree seedling	850,000	Not started
9	Endoinyo Waus Primary School	Construction of 2 classroom	2,500,000	Not started
10	Ilkinyie Primary School	Construction of an administration block	2,000,000	Not started
11	Inkati Primary School	Construction of 1 classroom	1,250,000	Not started
12	Lesai Primary Shool	Construction of 1 classroom and purchase of lockers and 30 chairs	1,400,000	Not started
13	Nairaballa Primary School	Construction of 1 classroom	2,000,000	Not started
14	Namelock Primary School	Construction of 1 classroom	1,250,000	Not started
15	Oltaraja Primary School	Construction of 2 classroom	2,500,000	Not started
16	Ormankeki Primary School	Construction of 2 classroom	2,500,000	Not started
17	Ole Kimaki Primary School	Construction of 1 classroom	1,250,000	Not started
18	Oloirimirimi Primary School	generator house and reinstatement of generator	402,000	Not started
19	PCEA Ewangan Primary School	Construction of 1 classroom	1,250,000	Not started
20	Oloserian Primary School	Fencing of 15 acres of school compound	2,000,000	Not started


S/No.	Name of Project	Activities	Amount (Kshs.)	Status
21	Esukuta Secondary School	Construction of 2 classroom	3,000,000	Not started
22	Ilbissil Girls Secondary School	Construction of 70 bed dormitory	5,000,000	Not started
23	Ilbissil Girls Secondary School	Construction of teacher's quarters comprising of 4 bedsitter rooms	2,000,000	Not started
24	Ilbissil Girls Secondary School	Fencing of 23 acres of school compound	3,000,000	Not started
25	Ilmarba Secondary School	Construction of 70 bed dormitory	5,000,000	Not started
26	Lorngusua Secondary School	Supply of 35 double décor beds ,70 mattresses	950,000	Not started
27	Lorngusua Secondary School	Construction of 90 students' capacity twin lab	9,444,313.39	Not started
28	Nalepo Taigon Secondary School	Construction of 90 students' capacity twin laboratory	10,000,000	Not started
29	Nairaballa Secondary School	Construction of 4 class rooms	5,000,000	Not started
30	Kajiado Main prison	Construct of Kajiado Main prison Officer in charge office	600,000	Not started
31	Kajiado Central NG CDF Office	purchase constituency motor vehicle	5,900,000	Not started
32	Kajiado Central NG CDF Office	for purchase of office motor cycles	730,000	Not started
33	Kajiado Central NG CDF Office	Purchase and delivery of stalink standard kit	50,000	Not started
Total Projects not Started			89,026,313	
B	Projects Ongoing			
1	Eiit Primary School	Construction of 2 classroom	2,500,000	Ongoing
2	Enkaroni Primary School	Fencing of 15 acres of school compound	2,000,000	Ongoing
Total Projects Ongoing			4,500,000	

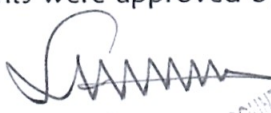
*National Government Constituencies Development Fund (NGCDF)
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11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,441,954
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	52,000
Total revenue		179,493,954
Expenses		
Employee costs	10	6,106,133
Committee expenses	11	2,364,650
Use of Goods and Services	12	11,032,835
Other Government Units Actual expenditure	13	59,867,265
Other Grants and Transfers Actual expenditure	14	63,863,825
Depreciation and amortization expense	15	-
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		143,234,708
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		36,259,247

The Constituency financial statements were approved by the NGCDFC on 26th November 2025 and signed by:


Chairman NG-CDF
Committee
Name: Joshua Kompe


National Sub-County
Accountant
Name: Susan Mwalimu
ICPAK M/No: 20392


Fund Account Manager
Name: Paul S. Nteiya

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

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


12. Statement of Financial Position as At 30th June, 2025

	Note	Period as at June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	206,846,767	136,686,085
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	53,286,955	80,788,517
Prepayments	22	-	-
Total Current Assets		260,133,722	217,474,602
Non-Current Assets			
Property, Plant and Equipment	23	-	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		-	-
Total Assets (A)		260,133,722	217,474,602
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	5,914,520	753,408
Lease Liabilities	28	-	-
Gratuity Provision	29	1,710,786	472,025
Total Current Liabilities		7,625,306	1,225,433
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		7,625,306	1,225,433
Net Assets (A-B)		252,508,416	216,249,169
Represented by:			
Revaluation Reserves		216,249,169	216,249,169

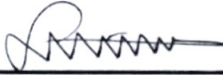
**National Government Constituencies Development Fund (NGCDF)
Kajiado Central Constituency
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Accumulated Surplus		36,259,247	-
Total Net Assets		252,508,416	216,249,169


The Constituency financial statements set out on pages xxx to xxx approved by NG CDFC on 26th November 2025 and signed by:



 Chairman NG-CDF
 Committee
 Name: Joshua Kompe



 National Sub-County
 Accountant
 Name: Susan Mwalimu
 ICPAK M/No: 20392



 Fund Account Manager
 Name: Paul S. Nteiya

THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
 KAJIADO CENTRAL
 P.O. Box 199-01000 KAJIADO

KAJIADO CENTRAL NG C.D.F
 FUND ACCOUNTS MANAGER
 P.O. BOX 550-01000
 KAJIADO

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

Fund Balance as at 30th June 2024	82,728,261		82,728,261
Adjustments			
Recognition of Assets	134,746,342		134,746,342
Recognition of Liabilities	1,225,433		1,225,433
As at July 1, 2024	216,249,169		216,249,169
Surplus/(Deficit) For the Period		36,259,247	36,259,247
Revaluation Gain/Loss	-	-	-
As at June 30, 2025	216,249,169	36,259,247	252,508,416

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

	Notes	<i>Insert Current FY</i>
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		206,943,517
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		52,000
Total Receipts		206,995,517
Payments		
Employee costs		4,867,372
Committee expenses		2,364,650
Use of Goods and Services		11,032,835
Other Government Units Certified Works		57,186,201
Other Grants and Transfers		61,383,777
Digital Hubs Expenses		-
Total Payments		136,834,835
Net Cash Flows from/ (used in) Operating Activities	30	70,160,682
Cash flows From Investing Activities		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Net increase/(decrease) in cash & Cash equivalents		70,160,682
Cash Flows from Financing Activities		
Lease Payment		-

National Government Constituencies Development Fund (NGCDF)
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Net Cash Flows from Financing Activities		70,160,682
Cash and cash equivalents at 1 July	19	136,686,085
Cash and cash equivalents at 30 June	19	206,846,767

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

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	$f = \frac{d}{c} \times 100$
	<i>FY 2024/2025</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>FY 2024/2025</i>	<i>FY 2024/2025</i>		
Revenue							
Transfers From the NGCDF Board	179,441,954	136,738,085	80,788,517	396,968,557	343,681,602	53,286,955	87%
Transfers from domestic and foreign partners	-	-	-	-	-	-	0%
Finance income	-	-	-	-	-	-	0%
Miscellaneous income	-	-	-	-	-	-	0%
Totals	179,441,954	136,738,085	80,788,517	396,968,557	343,681,602	53,286,955	87%
Expenses							
Employee costs	6,304,164	1,152,839	-	7,457,003	4,867,372	2,589,631	65%
Committee expenses	4,500,854	1,185,144	-	5,685,998	2,364,650	3,321,348	42%
Use of Goods and Services	4,494,770	2,496,266	5,600,000	12,591,036	11,032,835	1,558,201	88%
Other Government Units Certified Works	77,746,313	103,896,433	20,625,974	202,268,721	57,186,201	145,082,520	28%
Other Grants and Transfers	86,395,853	27,263,403	54,562,543	168,221,799	61,383,777	106,838,022	36%
Digital Hubs Expenses	-	-	-	-	-	-	0%

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	<i>FY 2024/2025</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>FY 2024/2025</i>	<i>FY 2024/2025</i>		
Funds Pending Approval**	-	744,000	-	744,000	-	744,000	0%
Total Expenditure	179,441,954	136,738,085	80,788,517	396,968,557	136,834,835	260,133,722	34%
Surplus for the period					206,846,767		



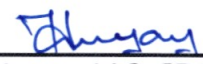
***Funds pending approval are sums not yet approved by the board for utilization and include approved allocations and/or AIA not yet allocated for specific projects.*

ITEM	PERCENTAGE	REMARKS
Employee costs	65%	This was mainly due to staff gratuity that was not due for payment.
Committee expenses	42%	Underutilization was as a result of late receipts of funds from NG CDF Board
Use of Goods and Services	88%	Underutilization was as a result of late receipts of funds from NG CDF Board
Other Government Units Certified Works	28%	Underutilization was as a result of late receipts of funds from NG CDF Board
Other Grants and Transfers	36%	Underutilization was as a result of late receipts of funds from NG CDF Board
Digital Hubs Expenses	0%	Underutilization was as a result of late receipts of funds from NG CDF Board

Explanatory Notes.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	260,133,722
Less undisbursed funds receivable from the Board as at 30 th June 2025	53,286,955
Cash and Cash Equivalents at the end of the 30 th June 2025	206,846,767

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 26th November 2025 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Paul S. Nteiya	Name: Susan Mwalimu ICPAK M/No: 20392	Name: Joshua Kompe
KAJIADO CENTRAL N.G - C.D.F FUND ACCOUNT MANAGER P. O. Box 550 - 01100, KAJIADO	THE NATIONAL SUB-COUNTY ACCOUNTANT KAJIADO CENTRAL P.O. Box 198 - 01100, KAJIADO	

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Blk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	6,304,164	1,152,839	-	7,457,003	4,867,372	2,589,631
1.2 Committee allowances	2,060,000	241,540	-	2,301,540	2,301,540	-
1.3 Use of goods and services	1,835,694	1,807,811	5,600,000	9,243,505	9,243,505	-
Sub-total	10,199,858	3,202,190	5,600,000	19,002,048	16,412,417	2,589,631
2.0 Monitoring and evaluation						
2.1 Capacity building	1,525,000		-	1,525,000		1,525,000
2.2 Committee allowances	915,854	943,604	-	1,859,458	63,110	1,796,348
2.3 Use of goods and services	2,659,075	688,455	-	3,347,530	1,789,330	1,558,201
Sub-total	5,099,929	1,632,059	-	6,731,988	1,852,440	4,879,549
3.0 Emergency						
Unutilized	744,313	2,000,000.28	-	2,744,314		2,744,314
3.1 Enkeresuna Primary School	3,200,000.00		-	3,200,000	2,878,774	321,226
3.2 Enkeresuna Primary School	3,100,000.00		-	3,100,000	2,786,974	313,026
3.3 Ilbisil Boarding Primary School	2,400,000.00		-	2,400,000	2,278,675	121,325
3.4 Lorngosua Secondary School		850,000.00	-	850,000	850,000	-
Sub-total	9,444,313	2,850,000	-	12,294,314	8,794,423	3,499,891

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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
4.0 Bursary and Social Security						
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	35,000,000	443,883.36	63,663	35,507,546	23,254,000	12,253,546
4.3 Tertiary Institutions	27,871,540	973,768.00		28,845,308	13,218,850	15,626,458
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	-	-	-	-	-	-
Sub-total	62,871,540	1,417,651	63,663	64,352,854	36,472,850	27,880,004
5.0 Climate Change Mitigation						
5.1 Inkati Primary School	850,000	-	-	850,000	-	850,000
5.2 Nairaballa Primary School	850,000	-	-	850,000	-	850,000
5.3 Ilkinyie Primary School	850,000	-	-	850,000	-	850,000
5.4 Oloserian Primary School	850,000	-	-	850,000	-	850,000
5.5 kumpa Secondary School	850,000	-	-	850,000	-	850,000
5.6 Esukuta Secondary School	850,000	-	-	850,000	-	850,000
5.7 Lorngusua Secondary School	850,000	-	-	850,000	-	850,000
5.8 Ilmarba Secondary School	850,000	-	-	850,000	-	850,000
Sub-total	6,800,000	-	-	6,800,000	-	6,800,000
6.0 Primary Schools Projects (List all the Projects)						
Ormankeki Primary School	2,500,000.00	-	-	2,500,000	-	2,500,000

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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	Kshs	Kshs	Kshs	Kshs
Nenkashe Primary School	1,250,000.00	-	-	1,250,000	-	1,250,000
Nenkashe Primary School	800,000.00	-	-	800,000	-	800,000
Lesai Primary School	1,400,000.00	-	-	1,400,000	-	1,400,000
Namelock Primary School	1,250,000.00	-	-	1,250,000	-	1,250,000
Oloserian Primary School	2,000,000.00	-	-	2,000,000	-	2,000,000
PCEA Ewangan Primary School	1,250,000.00	-	-	1,250,000	-	1,250,000
Endoinyo Wuas Primary School	2,500,000.00	-	-	2,500,000	-	2,500,000
Ole Kimaki Primary School	1,250,000.00	-	-	1,250,000	-	1,250,000
Inkati Primary School	1,250,000.00	-	-	1,250,000	-	1,250,000
Enkaroni Primary School	2,000,000.00	-	-	2,000,000	-	2,000,000
Nairaballa Primary School	2,000,000.00	-	-	2,000,000	-	2,000,000
Ilkinyie Primary School	2,000,000.00	-	-	2,000,000	-	2,000,000
Eiit Primary School	2,500,000.00	-	-	2,500,000	-	2,500,000
Oltaraja Primary School	2,500,000.00	-	-	2,500,000	-	2,500,000
Oloirimirimi Primary School	402,000.00	-	-	402,000	-	402,000
Olmanie Primary School	-	1,200,000	-	1,200,000	540,230	659,770
Enkishui Primary School	-	583,564	-	583,564	580,393	3,171
Olorum Primary School	-	500,000	-	500,000	-	500,000
Marandawua Primary School	-	500,000	-	500,000	-	500,000
Kajiado Township Primary	-	1,875,000	-	1,875,000	1,688,688	186,312

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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
School						
Enkasurai Primary School	-	1,249,026	125,974	1,375,000	-	1,375,000
Paranae Primary School	-	1,805,140	-	1,805,140	1,403,777	401,363
Oloomunyi Primary School	-	1,375,000	-	1,375,000	-	1,375,000
Impiro Primary School	-	2,086,351	-	2,086,351	1,870,215	216,136
Nalala Primary School	-	1,308,033	-	1,308,033	1,176,857	131,176
Sajiloni Primary School	-	1,299,806	-	1,299,806	1,178,476	121,330
Oloosuyian Primary School	-	1,200,000	-	1,200,000	1,079,025	120,975
Oloirimirimi Primary School	-	1,415,000	-	1,415,000	-	1,415,000
Enkeresuna Primary School	-	1,100,000	-	1,100,000	-	1,100,000
AIC Intinyika Primary School	-	1,200,000	-	1,200,000	-	1,200,000
Endoinyo Enkampi Primary School	-	200,000	-	200,000	-	200,000
Enkaroni Primary School	-	500,000	-	500,000	-	500,000
Moipei Primary School	-	200,000	-	200,000	-	200,000
Esokota Primary School	-	400,000	-	400,000	-	400,000
Oloirimirimi Primary School	-	1,000,000	-	1,000,000	-	1,000,000
Lekishon Primary School	-	700,000	-	700,000	-	700,000
Eseki Primary School	-	850,000	-	850,000	-	850,000
Oldarpoi Primary School	-	1,500,000	-	1,500,000	-	1,500,000

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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			
Esilalei primary School	-	65,000	-	65,000	-	65,000
Alhuuda Primary School	-	2,000,000	-	2,000,000	1,798,816	201,184
Eluanata Primary school	-	500,000	-	500,000	-	500,000
Ilmolelian Primary school	-	500,000	-	500,000	-	500,000
Lempalakae primary school	-	400,000	-	400,000	-	400,000
Indonyio Primary School	-	400,000	-	400,000	-	400,000
Enkaroni Primary School	-	1,275	-	1,275	-	1,275
Emaoi Primary School	-	6,386	-	6,386	-	6,386
Endonyio Primary School	-	103,325	-	103,325	-	103,325
Engaboli Primary School	-	75	-	75	-	75
Enkeresuna Primary School	-	275	-	275	-	275
Enkorika Ass. County Commissioner House	-	1,275	-	1,275	-	1,275
Entukai Primary School	-	736	-	736	-	736
Esilalei Primary School Ng Cdf Pmc	-	1,420	-	1,420	-	1,420
Illmolelian Primary School	-	2,275	-	2,275	-	2,275
Kisapuk Primary School	-	1,325	-	1,325	-	1,325
Kumpa Primary School	-	75	-	75	-	75
Maparasha Primary School	-	2,175	-	2,175	-	2,175
Marandawua Primary School	-	20,145	-	20,145	-	20,145

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Blk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Mpiro Primary School	-	275	-	275	-	275
Mpoori Primary School	-	537,628	-	537,628	-	537,628
Nalala Primary School	-	275	-	275	-	275
Namanga Primary School	-	1,275	-	1,275	-	1,275
Oldarpoi Primary School	-	624,551	-	624,551	-	624,551
Oliorum Primary School	-	275	-	275	-	275
Oloosuyian Primary School	-	59,800	-	59,800	-	59,800
PBS Primary School	-	20,097	-	20,097	-	20,097
Pelewa Primary School	-	18,435	-	18,435	-	18,435
AIC Child Care	-	768	-	768	-	768
Enkolili Primary School	-	648	-	648	-	648
Enkorika Primary School	-	1,449	-	1,449	-	1,449
Ensoosampurpur Primary School	-	100,518	-	100,518	-	100,518
Kajiado Nalepo Primary School	-	830	-	830	-	830
Kurket Primary School	-	120,885	-	120,885	-	120,885
Lenkishon Primary School	-	73,485	-	73,485	-	73,485
Lesinko Primary School	-	1,325	-	1,325	-	1,325
Lesoit Primary School	-	64	-	64	-	64
Meguara Primary School	-	325	-	325	-	325
Nairrabala Primary School	-	171,843	-	171,843	150,419	21,424

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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			
Nkuseron Primary School	-	600	-	600	-	600
Noontotok Primary School	-	225	-	225	-	225
Noosikitok Primary School	-	55	-	55	-	55
Oloontulugum Primary School	-	1,012,805	-	1,012,805	-	1,012,805
Olpolosie Primary School	-	805	-	805	-	805
Ormotiany Primary School	-	3,025	-	3,025	-	3,025
AIC Intinyika Primary School	-	98	-	98	-	98
Al Taqwa Education Centre	-	5,251	-	5,251	-	5,251
Elerai Primary School	-	16,051	-	16,051	-	16,051
Elesai Primary School	-	1,880	-	1,880	-	1,880
Emashin Primary School	-	1,500	-	1,500	-	1,500
Emukutan Primary School	-	17,628	-	17,628	-	17,628
Endoinyo Enkapi Primary School	-	7,113	-	7,113	-	7,113
Endonyo Wuas Primary School	-	420	-	420	-	420
Enkeju Errap Primary School	-	106,876	-	106,876	-	106,876
Enkutoto Primary School	-	419	-	419	-	419
Enoomayai Primary School	-	743	-	743	-	743
Ilkinyie Primary School	-	14,146	-	14,146	-	14,146
Ilmisigio Primary School	-	2,181,054	-	2,181,054	-	2,181,054

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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
Ilmotiok Primary School	-	900,213	-	900,213	-	900,213
Ilumbwa AIC PRY SCHOOL	-	116,188	-	116,188	-	116,188
Imanyat Primary School	-	9,195	-	9,195	-	9,195
Impaluani Primary School	-	340	-	340	-	340
Irpitimaro Primary School	-	1,189	-	1,189	-	1,189
Kalia Primary School	-	850,000	-	850,000	-	850,000
Lele Primary School	-	368	-	368	-	368
Marandawua Primary School	-	34,840	-	34,840	-	34,840
Nailumpe Primary School	-	73,855	-	73,855	-	73,855
Nkoile Primary School	-	6,794,878	-	6,794,878	-	6,794,878
Ole Mkonge Primary School	-	54,897	-	54,897	-	54,897
Oleleshua Primary School	-	3,865	-	3,865	-	3,865
Olepolos Primary School	-	59,368	-	59,368	-	59,368
Oloirimirimi Primary School	-	3,488,314	-	3,488,314	-	3,488,314
Ormankeki Primary School	-	1,253	-	1,253	-	1,253
AIC Namanga Primary School	-	1,290	-	1,290	-	1,290
AIC Namanga Primary School	-	50,000	-	50,000	-	50,000
Emotoroki Primary School	-	82	-	82	-	82
Empoor Nalepo Primary School	-	850,820	-	850,820	-	850,820
Empulaini Primary School	-	340	-	340	-	340

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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			
Enkanasa Primary School	-	480	-	480	-	480
Enkirumu Pre Primary School	-	1,820	-	1,820	-	1,820
Entukai Primary School	-	54,829	-	54,829	-	54,829
Eseki Primary School	-	368	-	368	-	368
Esilalei Primary School	-	25,315	-	25,315	-	25,315
Esokota Primary School	-	98,154	-	98,154	-	98,154
Ilbisil Boarding Primary Sch	-	991,200	-	991,200	712,150	279,050
Ilbisil Township Primary School	-	72	-	72	-	72
Ilesai Primary School	-	1,880	-	1,880	-	1,880
Ilmarba Primary School	-	29,107	-	29,107	-	29,107
Ilparua Primary School	-	399,115	-	399,115	-	399,115
Iltirpen Primary School	-	2,250	-	2,250	-	2,250
Imanyat Primary School	-	1,134	-	1,134	-	1,134
Indonyio Primary School	-	103,177	-	103,177	-	103,177
Inkati Primary School	-	1,000	-	1,000	-	1,000
Isilale Primary School	-	1,395	-	1,395	-	1,395
Isinya Sampin Primary	-	53,901	-	53,901	-	53,901
Kajiado Township Primary	-	192,579	-	192,579	-	192,579
Letoire Primary School	-	880	-	880	-	880
Loltiamiloi Primary School	-	21,304	-	21,304	-	21,304

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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
Meidenyi Primary School	-	880	-	880	-	880
Meto Secondary School	-	2,050,000	-	2,050,000	-	2,050,000
Mitoni Primary School	-	674	-	674	-	674
Mporokua Primary School	-	5,940	-	5,940	-	5,940
Naibala Primary School	-	820	-	820	-	820
Ngatataek Primary School	-	1,995	-	1,995	-	1,995
Oiti Glory Primary School	-	1,880	-	1,880	-	1,880
Olchooibor Primary School	-	108	-	108	-	108
Oldarpoi Primary School	-	23,573	-	23,573	-	23,573
Oldonyio Sampu Primary School	-	16,648	-	16,648	-	16,648
Ole Kimaki Primary School	-	915	-	915	-	915
Olerai Primary School	-	16,051	-	16,051	-	16,051
Oletemuke Primary School	-	400,306	-	400,306	-	400,306
Oliorum Primary School	-	356	-	356	-	356
Olkiu Oloserian Primary School	-	1,068,880	-	1,068,880	-	1,068,880
Olobelibel Primary School	-	235,283	-	235,283	-	235,283
Oloiborr Soit Primary School	-	39,431	-	39,431	-	39,431
Olooshaiki Primary School	-	10,872	-	10,872	-	10,872
Oloserian Primary School	-	3,686	-	3,686	-	3,686

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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			
Olositeti Primary School	-	160,845	-	160,845	-	160,845
Emuruadikir Primary School Pmc	-	300	-	300	-	300
Enkaroni Primary School	-	2,014,823	-	2,014,823	-	2,014,823
Ilbisil Boarding School For The Deaf Pmc	-	1,753	-	1,753	-	1,753
Ilkeek Oigero Primary School	-	1,670	-	1,670	-	1,670
Intinyika Primary School Pmc	-	50,974	-	50,974	-	50,974
Kikelea Primary School Pmc	-	1,681	-	1,681	-	1,681
Megumi Osilalei Primary School-Pmc	-	3,248,625	-	3,248,625	-	3,248,625
Nalala Primary School	-	170	-	170	-	170
Oloilalei Primary School Pmc	-	943	-	943	-	943
Oloshaiki Primary School Pmc	-	2,685	-	2,685	-	2,685
Osyiamalili Oloika Primary School	-	1,191	-	1,191	-	1,191
Enkeresuna Primary School	-	840	-	840	-	840
Ilmolelian Primary School	-	714,907	-	714,907	-	714,907
Noontoto Primary School	-	388	-	388	-	388
Kumpa Primary School Ng Cdf	-	340,879	-	340,879	-	340,879
Mopia Primary School	-	59,082	-	59,082	-	59,082
Nalepo Primary School	-	12,656	-	12,656	-	12,656

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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			
Olmotiany Pri School	-	1,019	-	1,019	-	1,019
Pelewa Primary School	-	87,444	-	87,444	-	87,444
Nairaballa Primary School	-	2,400,000	-	2,400,000	2,157,635	242,365
Ngatataek Primary School	-	2,000,000	-	2,000,000	1,799,178	200,822
Enkasurai Primary School	-	121	-	121	-	121
Oloomunyi Primary School	-	400,288	-	400,288	-	400,288
Sajiloni Primary School	-	-	-	-	-	-
Impiro Primary	-	-	-	-	-	-
Alhuda Primary	-	80	-	80	-	80
Kajiado Township Primary School	-	192,579	-	192,579	-	192,579
Sub-total	26,852,000	64,003,615	125,974	90,981,589	16,135,859	74,845,730
7.0 Secondary Schools Projects (List all the Projects)						
Ilbissil Girls Secondary School	5,000,000	-	-	5,000,000	-	5,000,000
Ilbissil Girls Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
Ilbissil Girls Secondary School	3,000,000	-	-	3,000,000	-	3,000,000
Nalepo Taegon Secondary School	10,000,000	-	-	10,000,000	-	10,000,000
Lorngusua Secondary School	950,000	-	-	950,000	-	950,000
Ilmarba Secondary School	5,000,000	-	-	5,000,000	-	5,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Kumpa Secondary School	2,500,000	-	-	2,500,000	-	2,500,000
Esukuta Secondary School	3,000,000	-	-	3,000,000	-	3,000,000
Nairaballa Secondary School	5,000,000	-	-	5,000,000	-	5,000,000
Mile 9 Secondary School	5,000,000	-	-	5,000,000	-	5,000,000
Lorngusua Secondary School	9,444,313	-	-	9,444,313	-	9,444,313
Kajiado Township Secondary School	-	2,300,000	10,000,000	12,300,000	11,345,853	954,147
Kajiado Township Secondary School	-	-	500,000	500,000	-	500,000
Kumpa Secondary School	-	3,000,000	-	3,000,000	2,699,563	300,437
Kumpa Secondary School	-	4,500,000	-	4,500,000	4,497,484	2,516
Oloontulugum Secondary School	-	1,000,000	-	1,000,000	898,020	101,980
Esukuta Secondary School	-	3,000,000	-	3,000,000	3,000,000	-
Esukuta Secondary School	-	4,500,000	-	4,500,000	4,473,936	26,064
Sajiloni Secondary School	-	3,000,000	-	3,000,000	2,999,174	826
Mile 9 Secondary School	-	5,500,000	-	5,500,000	5,498,289	1,711
Olkejuado High School	-	-	10,000,000	10,000,000	-	10,000,000
Saina Secondary School	-	4,000,000	-	4,000,000	-	4,000,000
Ildamat Boys High School	-	400,000	-	400,000	-	400,000
Kajiado Township Secondary School	-	1,200,000	-	1,200,000	-	1,200,000

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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			
Enkorika Secondary School Ng Cdf Pmc	-	685	-	685	-	685
Aic Sajiloni Secondary	-	165	-	165	-	165
Ilmarba Secondary School	-	198,076	-	198,076	-	198,076
Kajiado Township Sec School	-	3,112	-	3,112	-	3,112
Maparasha Secondary School	-	576	-	576	-	576
Nkoile Boys Secondary School	-	4,755	-	4,755	-	4,755
Olkejuado High School	-	75	-	75	-	75
Senior Chief Risa Secondary School		1,309		1,309		1,309
Nkaisery High School		880		880		880
Namanga Mixed		78,222		78,222		78,222
PCEA Letoire Secondary School		225		225		225
Lorngusua Secondary School		709,983		709,983	497,528	212,455
Ilbissil Girls Secondary School		555		555		555
Ildamat Boys High School		130,034		130,034		130,034
Nalepo Taegon Sec Sch		45,372		45,372		45,372
Ngatataek Secondary		44,047		44,047		44,047
Paranae Secondary School		592,936		592,936		592,936
Kiluani New Life Secondary		298,388		298,388		298,388

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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
School Ng Pmc						
Oloontulugum Secondary School		173,687		173,687		173,687
Oloosuyian Secondary School		300		300		300
Sajiloni Girls Secondary School PMC		4,000,000		4,000,000	3,999,925	75
Esukuta Secondary School		1,209,437.00		1,209,437	1,140,570	68,867
Sub-total	50,894,313	39,892,818	20,500,000	111,287,131	41,050,342	70,236,789
8.0 Tertiary institutions Projects (List all the Projects)						
8.1	-	-	-	-	-	-
8.2	-	-	-	-	-	-
8.3	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
9.0 Security Projects						
Kajiado Main Prison	600,000			600,000		600,000
Ngatataek Deputy County Commissioner Office	-	11,070,954.55	30,522,000	41,592,955	15,587,304	26,005,651
Ngatataek Deputy County Commissioner Office	-	-	4,679,833	4,679,833	-	4,679,833
Enkorika Assistant County Commissioner's House	-	500,000.00		500,000		500,000
Ngatataek Deputy County	-	-	1,690,167	1,690,167	-	1,690,167

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Blk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Commissioner Office Headquarters.						
Ngatataek Deputy County Commissioner Office Headquarters.	-		1,770,230	1,770,230	-	1,770,230
Nairabala Chief Office	-	850,000.00	-	850,000	-	850,000
Bisil Chiefs Office	-	500,000.00	-	500,000	-	500,000
ACC Kajiado Sub County CDF	-	110,000.00	-	110,000	-	110,000
Orinie Chief's Office	-	275.00	-	275	-	275
Enkaroni Chief Office	-	647.50	-	648	-	648
Esokota Chief Office	-	200.00	-	200	-	200
Kajiado County Commissioner Residence	-	867.50	-	868	-	868
Kajiado Woven Prison	-	1,400.00	-	1,400	-	1,400
Kumpa Chief Office NG CDF	-	350,000.00	-	350,000	-	350,000
Lorngusua Chief Office	-	8,060.00	-	8,060	-	8,060
Officer Comanding Station Kajiado	-	2,150.00	-	2,150	-	2,150
Oloontulugum Chief Office	-	500,745.00	-	500,745	-	500,745
Pelewa Chief Office	-	920.00	-	920	-	920
Eluanata Chief Office Pmc	-	1,340.00	-	1,340	-	1,340
Sub-total	600,000	13,897,560	38,662,230	53,159,789	15,587,304	37,572,485

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Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AJA Kshs	Previous Years' Outstanding Disbursements Kshs			
10.0 Acquisition of assets						
10.1 Toyota D-Cab	5,900,000	6,100,000	-	12,000,000	-	12,000,000
10.2 Yamaha DT 175 Motor Cycle	730,000	170,000	-	900,000	-	900,000
10.3 Purchase & Delivery of Stalink Standard Kit.	50,000	-	-	50,000	-	50,000
10.4 Renovation of NG CDF Office	-	-	-	-	-	-
10.5 Construction of Parking Area	-	-	-	-	-	-
10.6 Purchase of Laptops	-	360,000	-	360,000	-	360,000
10.7 Purchase of Brother A3 Multifunction Printer	-	250,000	-	250,000	-	250,000
10.8 Purchase of 2No Laptops	-	210,000	-	210,000	-	210,000
10.9 NG CDF Office Partitioning	-	2,484	-	2,484	-	2,484
10.10 Others Office Parking area renovation	-	270,380	-	270,380	-	270,380
10.11 Purchase of office furniture and General Equipment	-	260,000	-	260,000	-	260,000
10.12 Landscaping and Tree planting NG - CDF office	-	180,000	-	180,000	-	180,000
10.13 Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-	-	-	-

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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
10.13 Kajiado Central NG CDF Office	-	132,753	-	132,753		132,753
Sub-total	6,680,000	7,935,617	-	14,615,617	-	14,615,617
11.0 Digital Hubs						
<i>(Itemize as per the code list)</i>						
Sub total						
12.0 Others						
Entukai Primary School			1,375,000	1,375,000		1,375,000
Iltareto Primary School			1,375,000	1,375,000		1,375,000
Iparua Primary School			1,375,000	1,375,000		1,375,000
Oliurum Lutheran Primary School			1,375,000	1,375,000		1,375,000
Iseuri Primary School			1,375,000	1,375,000		1,375,000
Enyonyor Primary School			1,308,033	1,308,033		1,308,033
Endoinyo Enkapi Primary School			1,200,000	1,200,000		1,200,000
Isilale Primary School			1,200,000	1,200,000		1,200,000
Construction to Completion of an ICT HUB			3,500,000	3,500,000		3,500,000
Equiping of ICT HUB			1,753,618	1,753,618		1,753,618
Kajiado Central NG CDF Strategic Plan		300,000		300,000		300,000

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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	Kshs	Kshs	Kshs	Kshs
Sports Activities		762,000		762,000	529,200	232,800
Regional Sports Tournament		93,000		93,000		93,000
TSC Office Ng CDF PMC		7,575		7,575		7,575
Sub-total	-	1,162,575	15,836,651	16,999,226	529,200	16,470,026
13.0 Funds pending approval**						
Unapproved projects						
13.1 A.I.A - 2018-2019	-	86,000	-	86,000	-	86,000
13.2 A.I.A - 2019-2020	-	155,000	-	155,000	-	155,000
13.3 A.I.A - 2020-2021	-	73,000	-	73,000	-	73,000
13.4 A.I.A - 2021-2022	-	279,000	-	279,000	-	279,000
13.5 A.I.A - 2022-2023	-	99,000	-	99,000	-	99,000
13.6 A.I.A - 2024-2025	-	52,000	-	52,000	-	52,000
Sub-total	-	744,000	-	744,000	-	744,000
Total	179,441,954	136,738,085	80,788,517	396,968,557	136,834,835	260,133,722

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

17. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Kajiado Central Constituency principal activity is management of constituency development funds.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act, 2012 and the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The NG-CDF Kajiado Central has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement.

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

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

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

3. Adoption of New and Revised Standards

(When an IPSAS becomes effective on 1st January 20xx, it is applicable in Kenya from 1st July 20xx)

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

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

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

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

	This IPSAS is not applicable during this financial year
IPSAS 45: Property Plant and Equipment	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be 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>This IPSAS is applicable effective 1st July 2025</p>
IPSAS 46: Measurement	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>This IPSAS is not applicable during this financial year</p>
IPSAS 47: Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange</p>

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	<p>transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>This IPSAS is not applicable during this financial year</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>This IPSAS is not applicable during this financial year</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>This IPSAS is not applicable during this financial year</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.

	This IPSAS is not applicable during this financial year
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iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that

asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Rental income

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

b) Budget information

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

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

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

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific

useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

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

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

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any

accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An

estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

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

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

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

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

l) Employee benefits

Retirement benefit plans

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

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

7. Transfers from domestic and foreign partners

Description	<i>Period ended June 2025</i>
	Kshs
Grants	-
Total	-

8. Finance income

Description	<i>Period ended June 2025</i>
	Kshs
Interest Income on Bank Deposits	-
Total	-

(Provide a brief explanation for this revenue)

9. Miscellaneous income

Description	<i>Period ended June 2025</i>
	Kshs
Rental Income	-
Income from sale of tenders	52,000
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere <i>(specify)</i>	-
Total	52,000

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10. Employees cost

	<i>Period ended June 2025</i>
	Kshs
NG-CDFC Basic staff salaries	4,542,380
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	1,238,761
Employer Contributions Compulsory national social security schemes	251,176
Employer Contributions Compulsory Housing levy	66,616
Employer contributions to National Industrial Training Authority	7,200
Other Specify	-
Total	6,106,133

11. Committee Expenses

	<i>Period ended June 2025</i>
	Kshs
Sitting allowance	1,510,250
Other Committee expenses	854,400
Total	2,364,650

12. Use of Goods and services

	<i>Period ended June 2025</i>
	Kshs
Utilities, supplies and services	30,010
Communication, supplies and services	682,800
Domestic travel and subsistence	1,833,450
Printing, advertising and information supplies & services	-
Office Rent	-
Training expenses	465,000
Hospitality supplies and services	139,200
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	253,850
Fuel, oil & lubricants	-
Bank charges	10,725
Routine maintenance – vehicles and other transport equipment	-
Routine maintenance – other assets	5,710,000
Strategic plan expenses	-
Other operating expenses	1,907,800
Total	11,032,835

13. Other Government Units Actual expenditure

<i>Description</i>	<i>Period ended June 2025</i>
	Kshs
Primary Schools Actual expenditure	17,357,202
Secondary Schools Actual expenditure	42,510,063
Tertiary Institutions Actual expenditure	-
Total	59,867,265

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14. Other Grants and transfers Actual expenditure

	<i>Period ended June 2025</i>
	Kshs
Bursary – secondary schools	23,254,000
Bursary – tertiary institutions	13,218,850
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	17,318,052
Climate change mitigation projects	-
Emergency projects Actual expenditure	9,543,723
Roads projects Actual expenditure	-
Others specify	529,200
Total	63,863,825

15. Depreciation and Amortization Expenses

Description	<i>Period ended June 2025</i>
	Kshs
Property Plant and Equipment	-
Intangible Assets	-
Total	-

16. Digital Hubs Expenses

Description	<i>Period ended June 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	Period ended June 2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Gain/loss on Sale of Assets	-

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

18. Impairment Loss

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

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

Name Of Bank and Account No.	Period ended June 2025	Opening Statement
	Kshs	1st July 2024
Bank Accounts (Cash Book Bank Balance)	Kshs	Kshs
<i>Name Of Bank, Account No. (Operations account)</i>		
<i>Operations account pending closure (Indicate name & account no.)</i>	126,522,943	82,748,260.64
<i>Name of Bank, account No. (Deposit account)</i>	1,710,786	-
<i>Name of Bank, account No. (PMC accounts)</i>	78,613,038	53,937,824.38
Total	206,846,767	136,686,085
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	Period ended June 2025	Opening Statement
	Kshs	1st July 2024
Total receivables	Kshs	Kshs
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	Insert Current FY		Opening Statement	
	Kshs		1st 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	Period ended June 2025		Opening Statement	
	Kshs		1st July 2024	
Transfers from NGCDFB	53,286,955		80,788,517	
Outstanding imprest	-		-	
Total	53,286,955		80,788,517	
Ageing Analysis- Receivables from non-exchange transactions	Insert Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	53,286,955	100%	80,788,517	53,286,955
Between 1-2 years		0%	-	
Over 3 years	-	0%	-	-
Total	53,286,955	100%	80,788,517	53,286,955

22. Prepayments

Description	Period ended June 2025		Opening Statement	
	Kshs		1st July 2024	
Prepaid Rent	-		-	
Prepaid Insurance	-		-	
Prepaid Electricity Costs	-		-	
Other Prepayments (<i>Specify</i>)	-		-	
Total	-		-	

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate(specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-	-	-
Depreciation And Impairment								
Opening Depreciation		-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30th June 2025		-	-	-	-	-	-	-
Net Book Values						-	-	-
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-	-	-

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). These amounts were adopted on 2025.

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

25. Right-of use assets

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

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As At 30 June 2025 (Current FY)	-	-	-	-
As At 30 June 2024. (Comparative Period)	-	-	-	-

26. Trade and Other Payables

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

27. Third-Party deposits

	Period ended June 2025
	KShs
Retention as at 1 st July (A)	753,408
Retention held during the year (B)	6,863,683
Retention paid during the Year (C)	1,702,571
Closing Retention as at 30th June D= A+B-C	5,914,520

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Retentions aging analysis.

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Less than 1 year	5,914,520	100%	-	%
1-2 years	-	%	753,408	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	5,914,520		753,408	

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

28. Lease Liabilities

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

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
	Kshs
Gratuity at the beginning of the year 1 st of July 2024	472,025
Gratuity held during the year	1,238,761
Gratuity paid during the year	-
Total Gratuity Provision 30th June 2025 (A+B-C)	1,710,786.00

30. Cash Generated from Operations

	Period ended June 2025
	Kshs
Surplus for the period before tax	36,259,247
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	(27,501,563)
Changes in deferred income	-
Changes in Third party deposits	(5,161,112)
Changes in gratuity provision	1,238,761
Changes in payments received in advance	-
Net cash flow from operating activities	70,160,682

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

31. Financial Risk Management

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

i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	53,286,955	-	-
Bank balances	-	-	-	-
Total	-	53,286,955	-	-
As at 30 June 2024				

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Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	80,788,517	-	-
Bank balances	-	-	-	-
Total	-	80,788,517	-	-

(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.

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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 poportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	1,710,786	-
Total	-	-	1,710,786	-
As at 30th June 2024	-	-	-	-
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	472,025	-
Total	-	-	472,025	-

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. The carrying amount of the *Entity's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Financial Risk Management

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

b) Interest rate risk

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

Management of interest rate risk

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

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

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exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs 0 (2024/2025: Kshs 0). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs 0 (2024/2025– Kshs 0)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

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Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-
As at 30th June 2024				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-

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

iv) Capital Risk Management

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

Description	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	216,249,169	216,249,169
Retained Earnings	36,259,247	-
Capital Reserve	-	-
Total Funds	252,508,416	216,249,169

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Total Borrowings	-	-
Less: Cash and Bank Balances	206,846,767	136,686,085
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	-	-

32. Related Party Disclosures

	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,510,250	2,069,410
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	179,441,954	208,592,769
Total	179,441,954	208,592,769

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	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	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	-	-

Contingent Liabilities

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

35. Capital Commitments

Capital Commitments	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
Total	-	-

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

36. Events after the Reporting Period

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

37. Ultimate And Holding Entity

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

38. Currency

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

18. Annexes
Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	10,340,315	-	-	10,340,315
Buildings and structures	1,472,365	-	-	1,472,365
Transport equipment	1,335,000	-	-	1,335,000
Office equipment, furniture, and fittings	282,495	-	-	282,495
ICT Equipment and Other ICT Assets	9,822,619	-	-	9,822,619
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	23,252,794	-	-	23,252,794

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

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

PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Enkaroni Primry School	CO-OPERATIVE	1141322265000	1,275	1,275
Emaoi Primary School	CO-OPERATIVE	1141322134400	6,386	6,386
Endonyio Primary School	CO-OPERATIVE	1141322130800	103,325	103,325
Engaboli Primary School	CO-OPERATIVE	1141322265900	75	75
Enkeresuna Primary School	CO-OPERATIVE	1141322268000	275	275
Enkorika Ass. County Commissioner House	CO-OPERATIVE	1141322266400	1,275	1,275
Entukai Primary School	CO-OPERATIVE	1141322265400	736	736
Esilalei Primary School NG CDF PMC	CO-OPERATIVE	1141322371500	1,420	1,420
Illmolelian Primary School	CO-OPERATIVE	1141322266000	2,275	2,275
Kisapuk Primary School	CO-OPERATIVE	1141322130700	1,325	1,325
Kumpa Primary School	CO-OPERATIVE	1141322265200	75	75
Maparasha Primary School	CO-OPERATIVE	1141322244700	2,175	2,175
Marandawua Primary School	CO-OPERATIVE	1141322270200	20,145	20,145
Mpiro Primary School	CO-OPERATIVE	1141322265700	275	275
Mpoori Primary School	CO-OPERATIVE	1141322265100	537,628	537,628
Nalala Primary School	CO-OPERATIVE	1141322265500	275	275
Namanga Primary School	CO-OPERATIVE	1141322265600	1,275	1,275
Oldarpoi Primary School	CO-OPERATIVE	1141322271600	624,551	624,551

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Olorum Primary School	CO-OPERATIVE	1141322265800	275	275
Oloosuyian Primary School	CO-OPERATIVE	1141322270500	59,800	59,800
PBS Primary	CO-OPERATIVE	1141322264700	20,097	20,097
Pelewa Primary School	CO-OPERATIVE	1141322267000	18,435	18,435
AIC child care	CO-OPERATIVE	01141322138400	768	768
Enkolili primary school	CO-OPERATIVE	0114322129000	648	648
Enkorika primary school	CO-OPERATIVE	0114320164700	1,449	1,449
Ensoosampurpur primary school	CO-OPERATIVE	01141322129800	100,518	100,518
Kajiado nalepo primary school	CO-OPERATIVE	01141322129300	830	830
Kurket primary school	CO-OPERATIVE	01143322137000	120,885	120,885
Lenkishon primary school	CO-OPERATIVE	1141322129100	73,485	73,485
Lesinko primary school	CO-OPERATIVE	01141322129200	1,325	1,325
Lesoit primary school	CO-OPERATIVE	01141322140200	64	64
Meguara primary school	CO-OPERATIVE	01141322134500	325	325
Nairrabala primary school	CO-OPERATIVE	01141322129700	21,424	171,843
Nkuseron primary school	CO-OPERATIVE	01141322134100	600	600
Noontotok primary school	CO-OPERATIVE	0114322138700	225	225
Noosikitok primary school	CO-OPERATIVE	01141322138800	55	55
Oloontulugum primary school	CO-OPERATIVE	01141322136900	1,012,805	1,012,805
Olpolosie primary school	CO-OPERATIVE	01141322137100	805	805

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Ormotiany primary school	CO-OPERATIVE	01141322128900	3,025	3,025
AIC Intinyika primary school	EQUITY	860278452253.00	98	98
Al Taqwa Education Centre	EQUITY	860280839106.00	5,251	5,251
Elerai primary School	EQUITY	860279319718.00	16,051	16,051
Elesai Primary school	EQUITY	860278715021.00	1,880	1,880
Emashin primary school	EQUITY	860278495315.00	1,500	1,500
Emukutan Primary School	EQUITY	860280835453.00	17,628	17,628
Endoinyo Enkapi Primary School	EQUITY	860279309349.00	7,113	7,113
Endonyo Wuas Primary School	EQUITY	860280900069.00	420	420
Enkeju Errap Primary School	EQUITY	860170241944.00	106,876	106,876
Enkutoto Primary School	EQUITY	860280062130.00	419	419
Enoomayai Primary School	EQUITY	860280835503.00	743	743
Ilkinyie Primary School	EQUITY	860279041069.00	14,146	14,146
Ilmisigio Primary School	EQUITY	860276347640.00	2,181,054	2,181,054
Ilmotiok primary school	EQUITY	860278721852.00	900,213	900,213
ilumbwa AIC PRY SCHOOL	EQUITY	860276417256.00	116,188	116,188
Imanyat primary school	EQUITY	860199392137.00	9,195	9,195
Impaluani Primary School	EQUITY	860278150524.00	340	340
Irpatimaro Primary school	EQUITY	860278686243.00	1,189	1,189
Kalia Primary School	EQUITY	860280866644.00	850,000	850,000

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Lele Primary school	EQUITY	860278697473.00	368	368
Nailumpe primary school	EQUITY	860278212721.00	73,855	73,855
Nkoile primary school	EQUITY	860279357933.00	6,794,878	6,794,878
Ole Mkonge Primary School	EQUITY	860280134481.00	54,897	54,897
Oleleshua Primary School	EQUITY	860281002461.00	3,865	3,865
Olepolos Primary school	EQUITY	860278700634.00	59,368	59,368
Oloirimirimi primary school	EQUITY	860279448559.00	3,488,314	3,488,314
Ormankeki Primary School	EQUITY	860278466446.00	1,253	1,253
AIC Namanga primary school	EQUITY	0850294667830	1,290	1,290
AIC Namanga primary school	EQUITY	0860284185638	50,000	50,000
Emotoroki primary school	EQUITY	0860279316881	82	82
Empoor nalepo primary school	EQUITY	0860279300813	850,820	850,820
Empulaini primary school	EQUITY	0860278150524	340	340
Enkanasa Primary School	EQUITY	0860281740202	480	480
Enkirrumu pre primary school	EQUITY	0860279300062	1,820	1,820
Entukai primary school	EQUITY	0860279349230	54,829	54,829
Eseki primary school	EQUITY	0860279426088	368	368
Esilalei Primary School	EQUITY	0860277301109	25,315	25,315
Esokota primary school	EQUITY	0860279299933	98,154	98,154
Ilbisil Boarding Primary Sch	EQUITY	0860276346474	400,375	991,200

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Ilbisil Township Primary School	EQUITY	0860282089905	72	72
Ilesai primary school	EQUITY	0860278715021	1,880	1,880
Ilmarba Primary School	EQUITY	0860282607853	29,107	29,107
Ilparua primary school	EQUITY	0860276346381	399,115	399,115
Illtirpen Primary School	EQUITY	0860281417552	2,250	2,250
Imanyat primary school	EQUITY	0860279304611	1,134	1,134
Indonyio Primary School	EQUITY	0860281414354	103,177	103,177
Inkati primary school	EQUITY	0860279319495	1,000	1,000
Isilale primary school	EQUITY	0860279301034	1,395	1,395
Isinya Sampin Primary	EQUITY	0860276642582	53,901	53,901
Kajiado township primary	EQUITY	0860279302971	192,579	192,579
Letoire primary school	EQUITY	0860279313667	880	880
Loltiamiloi primary school	EQUITY	0860279305217	21,304	21,304
Meidenyi primary school	EQUITY	0860279413561	880	880
Meto secondary school	EQUITY	0860279348861	2,050,000	2,050,000
Mitoni primary school	EQUITY	0860279299827	674	674
Mporokua primary school	EQUITY	0860279332437	5,940	5,940
Naibala primary school	EQUITY	0860279317344	820	820
Ngatataek primary school	EQUITY	0860277178818	1,995	1,995
Oiti glory primary school	EQUITY	0860279305118	1,880	1,880

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Olchooibor primary school	EQUITY	0860279025138	108	108
Oldarpoi primary School	EQUITY	0860281051590	23,573	23,573
Oldonyio sampu primary school	EQUITY	0860279424493	16,648	16,648
Ole kimaki primary school	EQUITY	0860279035858	915	915
Olerai primary school	EQUITY	0860279319718	16,051	16,051
Oletemuke primary school	EQUITY	0860279323695	400,306	400,306
Olkiu oloserian primary school	EQUITY	0860279323970	1,068,880	1,068,880
Olobelibel primary school	EQUITY	0860279301196	235,283	235,283
Oloiborr Soit Primary School	EQUITY	0860281043693	39,431	39,431
Olooshaiki Primary School	EQUITY	0860281061012	10,872	10,872
Oloserian primary school	EQUITY	0860277061391	3,686	3,686
Olositeti Primary School	EQUITY	0860281272239	160,845	160,845
Paranae Primary School	EQUITY	0860282690378	401,363	430,140
Emuruadikir Primary School Pmc	EQUITY	0860283774030	300	300
Enkaroni Primary School	EQUITY	0860164461745	2,014,823	2,014,823
Ilbisil Boarding School For The Deaf Pmc	EQUITY	0860283735638	1,753	1,753
Ilkeek Oigero Primary School	EQUITY	0860282814842	1,670	1,670
Intinyika Primary School Pmc	EQUITY	0860282933729	50,974	50,974
Kikelea Primary School Pmc	EQUITY	0860283723140	1,681	1,681
Megumi Osilalei Primary School-Pmc	EQUITY	0860282944612	3,248,625	3,248,625

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Nalala Primary School	EQUITY	0860283672730	131,346	170
Oloilalei Primary School Pmc	EQUITY	0860283642482	943	943
Oloshaiki Primary School Pmc	EQUITY	0860283749891	2,685	2,685
Osyiamalili Oloika Primary School	EQUITY	0860284199442	1,191	1,191
Enkeresuna primary school	KCB	1202230415	840	840
Ilmolelian Primary School	KCB	1291698337	714,907	714,907
Noontoto Primary School	KCB	1283583038	388	388
Kumpa Primary School NG CDF	KCB	1302678841	340,879	340,879
Mopia Primary School	KCB	1299504221	59,082	59,082
Nalepo Primary School	KCB	1300104767	12,656	12,656
Olmotiany Pri School	KCB	1298717450	1,019	1,019
AIC Sajiloni Secondary	CO-OPERATIVE	1141322134300	165	165
Enkorika Secondary School NG CDF PMC	CO-OPERATIVE	1141322265300	685	685
Ilmarba Secondary School	CO-OPERATIVE	1141322250600	198,076	198,076
kajiado Township Sec School	CO-OPERATIVE	1141322266900	3,112	3,112
Maparasha Secondary School	CO-OPERATIVE	1141322269400	576	576
Nkoile Boys Secondary School	CO-OPERATIVE	1141322137200	4,755	4,755
Olkejuado High School	CO-OPERATIVE	1141322270100	75	75
Senior Chief Risa Secondary School	CO-OPERATIVE	1141322267300	1,309	1,309
Namanga mixed	CO-OPERATIVE	01141322128600	78,222	78,222

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
PCEA Letoire secondary school	CO-OPERATIVE	01141322134000	225	225
lorngusua Secondary school	EQUITY	860277410113.00	212,455	709,983
Nalepo Taegon Sec Sch	EQUITY	860280445558.00	45,372	45,372
NGATATAEK SECONDARY	EQUITY	860277398409.00	44,047	44,047
Paranae Secondary school	EQUITY	860277410079.00	592,936	592,936
Ilbissil girls secondary school	EQUITY	0860279337541	555	555
Ildamat Boys High School	EQUITY	0860281312431	130,034	130,034
Kiluani New Life Secondary School Ng Pmc	EQUITY	0860279303154	298,388	298,388
Nkaisery high school	EQUITY	0860279299676	880	880
Sajiloni Girls Secondary School PMC	EQUITY	0860284651831	901	4,000,000
Orinie Chief's Office	CO-OPERATIVE	1141322266500	275	275
Marandawua Primary School	EQUITY	860280956210	534,840	34,840
ACC kajiado sub county CDF	EQUITY	0860278815623	110,000	110,000
Enkaroni chief office	EQUITY	0860279374994	648	648
Esokota Chief Office	EQUITY	0860282628458	200	200
Kajiado county commissioner residence	EQUITY	0860279668213	868	868
Kajiado wopen prison	EQUITY	0860278670972	1,400	1,400
Kumpa chief office NG CDF	EQUITY	0860281218452	350,000	350,000
Lorngusua Chief Office	EQUITY	0860282486715	8,060	8,060
Officer Comanding Station Kajiado	EQUITY	0860281061870	2,150	2,150

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Olorum Primary School	EQUITY	0860280959801	500,356	356
Oloontulugum Chief Office	EQUITY	0860280445610	500,745	500,745
Oloontulugum Secondary School	EQUITY	1290280587521	275,667	173,687
Oloosuyian secondary school	EQUITY	0860196844550	300	300
Pelewa Chief Office	EQUITY	0860282375069	920	920
Pelewa Primary School	EQUITY	0860282698768	87,444	87,444
Eluanata Chief Office PMC	EQUITY	0860283657508	1,340	1,340
Sajiloni Mixed Day and Boarding Primary PMC	EQUITY	0860283538635	121,330	99,806
Tsc Office Ng Cdf Pmc (Kajiado Sub County Tsc Office Ng)	EQUITY	860279922389.00	7,575	7,575
Kajiado Central NG CDF Office	EQUITY	0860279945729	132,753	132,753
Kajiado Township Sec School	EQUITY	0860280790371	1,454,147	2,300,000
Ngatataek Deputy County Commisioner	EQUITY	0860279871689	35,934,323	11,070,955
Alhuda Primary	EQUITY	0860273402869	201,264	80
Enkishui Primary	EQUITY	0860284030257	3,171	233,564
Kajiado Township Primary School	EQUITY	0860279302971	378,891	192,579
Enkasurai Primary School	EQUITY	860285000475	1,375,121	121
Oloomunyi Primary School	EQUITY	860279313887	1,775,288	400,288
IMPIRO PRIMARY	EQUITY	860283261737	216,136	711,351
Ngatataek Primary School	KCB	1297917774	200,822	-
Nairaballa Primary School	CO-OPERATIVE	1141322129700	242,365	-

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PMC	Bank	Account number	Bank Balance 2024/2025	Bank Balance 2023/2024
Oloosuyian Primary School	EQUITY	860286052791	120,975	-
Olmanie Primary School	EQUITY	850286099904	659,770	-
Esukuta Sec School	EQUITY	860285624824	94,931	-
Kumpa Sec School	EQUITY	860285648921	302,953	-
Mile 9 Sec School	EQUITY	860285625568	1,711	-
Enkeresuna primary school	EQUITY	860286197585	634,252	-
Total			78,613,038	53,937,824

Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/MR / NGCDF KJD CENTRAL/2023/2024(4)	Note 19.4 to the financial statements reflects Project Management Committee (PMC) account balances of Kshs. 38,896,135 as at 30 June, 2024. However, review of Annex 5 to the financial statements revealed that there were balances amounting to Kshs. 8,586,136 being total of sampled 47 projects among others that had remained idle since the financial year 2022/2023 and are still idle in the various PMC accounts in the	We have indeed not transferred idle funds from the PMC accounts to the main account. We have however taken up the task of filtering through the accounts to ascertain the balances ensuring pending payments like project retentions are taken care off as we transfer the balances to the main account for reallocation.	Resolved since the closure of accounts has begun and it's an ongoing process	Immediate

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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)
	year 2023/2024 as indicated in Appendix 1 . Management did not explain why these funds had not been transferred to the constituency account for reallocation			
	The summary statement of appropriation reflects the final revenue budget of Kshs.317,774,940 and actual amount received of Kshs.236,986,423 resulting in underfunding of Kshs.80,788,517 or 25% of the approved budget. Further, actual expenditure for the year amounted to Kshs. 154,352,041 against the actual receipts of Kshs. 236,986,423 resulting to under expenditure	We agree that NG CDF board should ensure funds are allocated to the constituency in good time.	Not Resolved	FY 2025/2026

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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)
	of Kshs. 82,634,382 or 35% of the actual receipts.			
	Note 8 to the financial statements reflects an amount of Kshs.55,911,660 in respect to other grants and other transfers. Included in the balance are bursaries disbursements of Kshs.34,995,000 and Kshs.15,289,260 in respect to secondary schools and tertiary institutions respectively. However, review of bank reconciliation statements provided in support of the bank balance of Kshs.82,788,261 as disclosed in Note 11 to the financial statements	A huge number of the unrepresented bursary cheques, amounting to Kshs. 12,579,269 to be precise had been issued in the last quarter of the financial year, a period where most of the high school students are in school. The fact that we issued the cheques late in the financial year coupled with students being in school at the time contributed to the huge unrepresented cheques figure.	Resolved	Immediate

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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)
	reflects unrepresented cheques amounting to Kshs.12,912,829 most of which related to bursaries payments. No explanation was provided for the large number of bursaries cheques that had remained unrepresented as at 30 June 2024 some of which dated back to January 2024.			
	Review of the approved code list and project implementation status revealed that the Management had budgeted to implement among others nineteen (19) projects on primary school projects, junior secondary school projects, secondary school projects and	A couple of budgeted projects had not began at the end of the financial due to late receipt of fund from the NG CDF board.	Not Resolved	FY 2024/2025

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>NGCDF Office Projects worth Kshs. 33,743,033 as indicated in Appendix 3 which, however, had not been started during the year under review. No plausible explanation was provided for non-implementation of the projects.</p>			

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**Name Paul S. Nteiya
Fund Account Manager.**

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KAJIADO