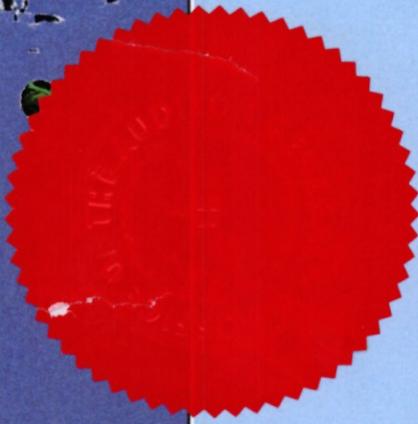
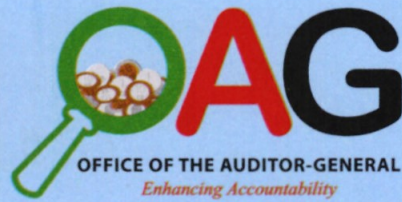


REPUBLIC OF KENYA



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CLERK-AT-THE-TABLE:	Sueiman Halima

REPORT

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OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND –  
TARBAJ CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE, 2025



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

TARBAJ CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2025

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

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## 1. Acronyms and Definition of Key Terms

### A. Acronyms

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

### B. Definition of Key Terms

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

**Comparative Year-** Means the prior period.

## **2. Key Constituency Information and Management**

### **(a) Background information**

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

#### **Mandate**

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

#### **Vision**

Equitable Socio-economic development countrywide.

#### **Mission**

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

#### **Core Values**

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

### **Functions of NG-CDF Committee**

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

### **(b) Key Management**

The NGCDF Tarbaj 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 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Hassan Billow Ismail
2.	National Sub-County Accountant	Paul Makokha
3.	Chairman NGCDFC	Ahmed Sheikh Kassim
4.	Member NGCDFC	Fatuma Yussuf Omar
5.	Member NG CDFC	Fuat Omar

### **(c) Fiduciary Oversight Arrangements**

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Tarbaj 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 Tarbaj Constituency Headquarters**

P.O. Box 647-70200  
NGCDF Building/House/Plaza  
0/ Avenue/Road/Highway  
Tarbaj (Wajir) KENYA

### **(e) NGCDF Tarbaj Constituency Contacts**

Telephone: (254) 0721164615  
E-mail: [cdftarbaj@ngcdf.go.ke](mailto:cdftarbaj@ngcdf.go.ke)  
Website: [www.cdftarbaj@cdf.go.ke](http://www.cdftarbaj@cdf.go.ke)

### **(f) NGCDF Tarbaj Constituency Bankers**

1. Kenya Commercial Bank. (Current Account No. 1322813949).  
P.O. Box 201-70200  
Wajir, CBD
2. Kenya Commercial Bank. (Deposit account No. 1327717220).  
P.O. Box 201-70200  
Wajir CBD

3. Kenya Commercial Bank. (PMC Accounts): various  
Wajir Branch  
P.O. Box 201-70200  
Wajir, CBD
4. National Bank of Kenya. (PMC Accounts): various  
Wajir Branch  
P.O. Box 597-70200  
Baraza Park






**(g) Independent Auditor**

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



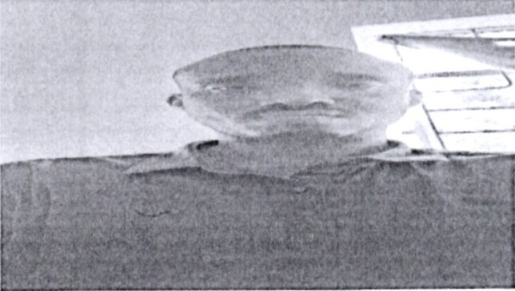
**(h) Principal Legal Adviser**

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

3. NGCDF Committee

Name	Details
 <p>Chairman: Ahmed Sheikh Kassim</p>	<p>Date of Birth: 25/02/1959</p> <p>Key academic qualification: K.C.P.E, O Level, Diploma in Social Work</p> <p>Work experience: IEBC Clerk (2017) Enumerator - Kenya Red Cross (2008)</p>
 <p>Secretary: Fatuma Yussuf Omar</p>	<p>Date of Birth: 1988</p> <p>Key academic qualification: K.C.P.E, K.C.S.E, Certificate in Early Childhood Education</p> <p>Professional Qualification: ECD Teacher</p> <p>Work experience: ECDE - Teacher</p>
 <p>Member : Shindes Ali Abdille</p>	<p>Date of Birth: 01/10/1974</p> <p>Key academic qualification: K.C.P.E, K.C.S.E</p> <p>Work experience: Office Assistant at Islamic Relief (Sept 2011: 2016)</p>
 <p>Member : Dahira Ibrahim</p>	<p>Date of Birth: 17/02/1999</p> <p>Key academic qualification: K.C.P.E, K.C.S.E</p> <p>Professional Qualification: N/A</p> <p>Work experience: Clerk at Women Empowerment &amp; Marginalized Group (2020)</p>
 <p>Member : Farah Bullow Mohamed</p>	<p>Date of Birth: 06/06/1999</p> <p>Key academic qualification: K.C.P.E, K.C.S.E</p> <p>Work experience: Businessman</p>
 <p>Member : Ibrahim Hussein Kassin</p>	<p>Date of Birth: 04/01/1998</p> <p>Key academic qualification: K.C.P.E, K.C.S.E, Certificate in Early Childhood Education</p> <p>Professional Qualification: N/A</p> <p>Work experience: ECDE - Teacher</p>

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

 <p>Member : Malyun Jimage</p>	<p>Date of Birth: 06/06/1995</p> <p>Key academic qualification: K.C.P.E, K.C.S.E</p> <p>Work experience: Business Lady</p>
 <p>Fund Account Manager: Hassan Billow Ismail</p>	<p>Date of Birth: 12 June 1982</p> <p>Key academic Qualification: Degree Bcom</p> <p>Professional Qualification: Accountant</p> <p>Work experience: Over 18 Years</p>
 <p>Fuat Omar Maraade out-going NGCDFC Member Served between 2022-2024</p>	<p>Date of Birth: 03 Jan 1993</p> <p>Key academic qualification: K.C.P.E , K.C.S.E, Diploma – Kenya Water Engineering(2016) , BSC-Civil Engineering (2024)</p> <p>Professional Qualification: Civil Engineer</p> <p>Work experience: Technical Assistant – Wajir Water &amp; Sewerage CO.(2018 - Ongoing)</p>

#### 4. NG-CDFC Chairman’s Report

Tarbaj constituency was created by IEBC in the year 2012 after the then Wajir East was split into two, i.e Wajir East and Tarbaj. This was necessitated by the need to create a better representation as a result of the growing population within the constituency. It is now amongst the six constituencies in Wajir county namely; Wajir East, Wajir West, Wajir North, Wajir South, Eldas and Tarbaj.

The NG-CDFC would wish to have in summary the budget performance against actual amounts for current year based on economic classification and programs. The NG-CDF have improved the Education and Security infrastructure of Tarbaj Constituency. In the education sector, Tarbaj NG-CDF managed to pay bursary to needy students for both tertiary and secondary schools amounting to ksh 42,617,464.19/=. On the infrastructure side, We managed to budget and construct a 100no. capacity social hall, dug a well , did piping and installed a 5,000litres capacity plastic water tank, constructed 8no. door toilets and 8no. bathrooms at Tarbaj teachers training college. We also did facilitate the supply of 160no. chairs and lockers and purchased a 51 no. capacity college bus for Tarbaj Teachers training college.

In the security sector, we managed to support the construction to completion of 2no. door toilet at Haragal Police post amounting to ksh 1,000,000/=.

Implementing majority of the proposed projects has on the other hand not been easy, as we have been faced with challenges like the delayed disbursement of funds, fluctuation of fuel prices, insecurity and the escalating prices of construction materials which have impacted on the implementation process.

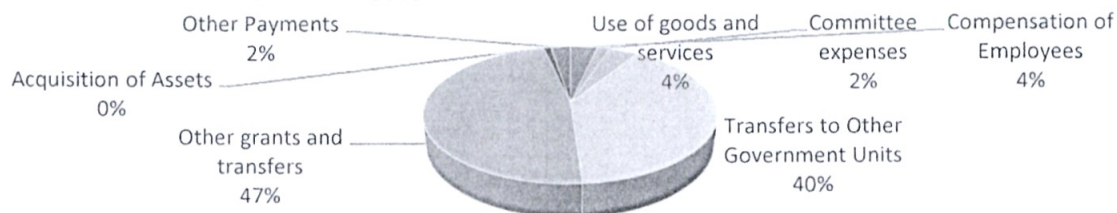
Despite the above impediments, NG-CDF Tarbaj managed to perform satisfactorily in terms of ensuring development programs are undertaken. Included below, find pictorial representation of actual expenditure on projects implemented and their absorption rates against the budgeted fund for the financial year **2024/2025**. Again, in the same period, find photos of projects that were implemented in the security and education sectors

In the year 2024-2025, Tarbaj NG-CDF had a budget proposal of ksh 170,469,856.74. The budget projects were as proposed in the table and graph pictorial below

#### BUDGET PERFORMANCE

TARBAJ NG-CDF PROJECT	BUDGETED FY2024-2025
Administration and recurrent expenditure	8,894,590.
Monitoring, evaluation and capacity building	5,024,295.26
Education bursary and social security programs	42,617,464.19
Emergency reserve	8,972,097.72
Environmental projects	511,409.57
Primary school projects	56,800,000
Secondary school projects	10,100,000
Tertiary institution projects	26,650,000
Security projects	10,900,000
<b>TOTAL ALLOCATION</b>	<b>170,469,856.74</b>

**Pie chart on division of original budget**



## KEY ACHIEVEMENT

In the Financial year 2024-2025, Tarbaj NG-CDF managed to pay bursary to 2,971 students at secondary school amounting to kshs.10,969,500/= and bursary to 2,046 students at universities and other tertiary institutions amounting to Kshs.31,702,000/=. The Fund also managed to build 12no. class rooms, 2no. Administration block and 10 door toilets. In addition, the fund facilitated the purchase of 51 seater college bus at Tarbaj Teachers training college at ksh 9,950,000/=. In matters security, the Fund managed to implement various projects, ranging from construction of staff quarters, construction of toilets and construction of Chief's offices

Below are a sample of projects implemented in Tarbaj Constituency for FY 2024-2025.

### IMPACT

This has led to absorption of students into primary school and also improving education standards within the constituency.



Basanija primary school: renovation of 3no. Classroom at ksh 1,500,000/=fy-2024-2025.

### IMPACT

This has led to improved hygiene standards and the conducive learning environment to the pupils .



Maadathe primary school-construction of 30m<sup>3</sup> water. Fy-2024/2025

### IMPACT

This has led to improved hygiene standards to the pupils and more over the neighbouring residents.



Haragal division assistant county commissioner residence -construction of acc residence a haragal division. FY-2024/2025.



Haragal division assistant county commissioner residence -construction of acc residence a haragal division. FY-2024/2025.

#### **IMPACT**

This has led to improved service delivery to the residents of Haragal Division and the constituency at large.

#### **Emerging issues**

The Board through the parent Ministry has communicated to Constituencies regarding the proposed change in reporting and accounting of transactions from cash basis to the accrual basis, which brings in a new perspective in reporting. With the change of reporting system, an anticipated change in vote book management system is also foreseen.

Increased need of classrooms due to newly introduction of Junior Secondary schools.

Decreased Higher Education loan Board beneficiaries due to new government directives hence putting more pressure on scarce bursary kitty.

#### **Challenges**

During the year there were challenges relating to severe flooding that really affected the livelihood of the constituents as most flat lands were submerged in water leading to constraint transport of raw materials, increased prices of goods and services from the norm and in other cases delays in transportation as operations awaited normalcy.

Delayed funds disbursement from the National Treasury and lengthy.

Growing need for bursary and other social security benefits which are likely to result to overdependence and high demand for the same due to high poverty index resulting from the recent severe watery environment.

The insurgency of terror groups in the constituency was very rampant. Since the constituency is bordering Somalia which has a porous border.

**Solutions.**

In a bid to try and reduce the overdependence on livestock husbandry which is majorly affected by the perennial drought, the Fund has allocated more funds in support for the education programme by building more classes and paying for the constituents' bursaries. As means of optimally utilizing the scarce funds we initiated a programs where we are renovating more classrooms instead of constructing new ones as this more cost effective.

The Fund is also helping in the construction of more security related offices infrastructure at the proposed Haragal Assistant County Commissioners offices, proposed Gunana Assistant County commissioner, proposed Mansa Assistant County commissioner's offices Wargadud, Elben and Dunto chief's offices and has also allocated Funds for the police posts at Haragal and Burmayo in an effort to strengthen the security.


The Committee also appeals to the Board to timely disburse funds so that the constituents can be provided with the necessary services.

I also wish to urge the Board and NPASC to continually increase constituencies financial allocation to uptake more projects in the constituency as well as increase bursary kitty.

**APPRECIATION**

Let me recognise the NG-CDF BOARD, The parent Ministry, Office of the Auditor General, all sub-county Heads, NG-CDFC Members and all other stake holders who have stood with us all along, finally I would like to appreciate the contribution and individual dedication of our members of staff towards our overall success.

Chairman                      NG-CDF  
Committee  
Name: Ahmed sheikh

  
Signature: \_\_\_\_\_  
P. O. Box 646 - 70200  
WAJIR

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

### Introduction

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

The key development objectives of the *NGCDF Tarbaj Constituency 2022-2027* plan are to:

#### 1. Education

Objective: Become a national model for education by improving school's infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.

Initiative: Develop and enhance school's infrastructure to enhance facilities and provide conducive learning environment for children.

Initiative: Enhance and develop social programmes that support education within the constituency.

#### 2. Water and Environment

Objective: Improve access to clean water and a more sustainable and conserved environment in Tarbaj through natural resources conservation initiatives

Initiative: Initiate and enhance conservation programs within the constituency

Initiative: Water and Sanitation: To ensure water sustainability in the Constituency

#### 3. Security

Objective: Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure

Initiative: Improving infrastructure and service delivery

#### 4. Information Communication and Technology (ICT)

Objective: Enhance access to information and technology by Tarbaj residents and use ICT to enhance service delivery and spurring development.

Initiative: Enhancement of infrastructure and accessibility of ICT resources in the constituency

### 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 2024/2025 we increased number classrooms from 283 to 295 – This being construction of 15no. class rooms additional from last year. For bursary secondary the numbers declined from 2,971 to 2,557 students and tertiary increased from 2,046 to 2,069 . benefited in Fy 2024-2025
Security	Equip, facilitate and enhance capacity of provincial	Develop and enhance provincial administration and other security	Number of usable physical infrastructure built in locations, sub locations and police stations	We managed to facilitate the construction of Administration blocks at at Haragal, Mansa and Gunana Division Assistant county

	administration and other security organs in order to improve service delivery	organs infrastructure to enhance service delivery which will improve service delivery		commissioner's offices and Burmayo police station.
Climate change mitigation activities	To promote environmental conservations efforts by reducing pollution, increasing forest cover, harnessing water collection activities, installing solar panel etc	increased number of youth groups managing tree seedling stations, -increased dependence on energy saving jikos in school food preparation programmes -Sustainable environmental conservation efforts -stabilised climatic conditions	Number of usable physical infrastructure built in locations, sub locations and police stations, schools	-We managed to facilitate the purchases and installation of 50 litre capacity energy saving jikos at Sarman secondary school and also initiated the planting of 200no mature Neem trees in 5 secondary schools.

## **6. Governance Statement**

(1) The NG-CDF Regulation 2016 on appointment of NG-CDFC members states; the members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 (1951)

(2) A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

(3) Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

(4) The selection panel referred to in paragraph (1) shall consist of—

- one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;
- the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- Two persons, one of either gender, nominated by the Constituency office.

(5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

(6) The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section the Act

(7) The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

(8) The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.

(9) The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

(10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with the Act to the National Assembly for Approval.

(11) The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

1952 Kenya Subsidiary Legislation, 2016

The selection panel shall stand dissolved upon the appointment of the members.

The NGCDF Regulation 2016 on appointment of NG-CDFC members' states; the members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 (1951)

A vacancy in the constituency committee office may occur through;

- (a) The commencement of a new parliamentary term.
- (b) Dissolution of a constituency committee.
- (c) Removal of a member of a constituency committee.
- (d) Occurrence of a vacancy in a constituency.

In the event of a vacancy occurring in either case then, the Board shall within fourteen days constitute a selection panel, who then within fourteen days invite application from persons who qualify for appointment to the constituency committee.

The selection panel then within fourteen days after receiving the applications, considers and selects five applicants, taking into account age, gender, special interest groups and regional balance. The officer of the Board seconded to the Constituency again, shall within seven days of the selection process, then submit to the Board, the names of the selected candidates together with the report of the selection panel. The Board shall, then co-opt a person to ensure equitable representation in the membership and then write to the National Assembly to notify the constituency office to nominate two persons of either gender and forward the names to the Board.

The Board then submits the names of seven persons selected to the National Assembly for approval, in which the Board shall within fourteen days after receipt of such names from the National Assembly, appoint the members of a constituency committee by notice in the Gazette.

In Tarbaj, NG-CDF is managed by a team of ten (10) NG-CDFC members appointed in accordance with the NGCDF act 2015 as amended in 2022. The ten members comprise of seven gazetted members, a member co-opted by the NG-CDF Board, the deputy County commissioner and an officer of the board at the constituency level who is an ex-officio member.

The gazetted members are appointed in accordance with the NG-CDF Act 2015. They comprise of two female members one of whom must be a youth at the time of appointment and two male members one of whom must be a youth at the time of appointment and one member who is a person living with disabilities and one nominee of the Constituency office. Five members are selected by a selection panel chaired by the Deputy County Commissioner or his nominee and the Officer of the board is the secretary. The Officer of the board invites applications from persons who qualify for appointment within fourteen of the first meeting of the selection panel. The panel considers all applications and selects five applicants considering age, gender social interest and regional balance, the officer of the board submits the five qualified applicants to the board for appointment. The board co-opts one person to ensure equity in representation in the committee. Through the national assembly the constituency office nominates two persons of either gender to and forward he names to the officer of the board at the constituency. All the names of the seven appointees are presented to parliament for approval and subsequent Gazettement.

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

Further the NG-CDF regulations requires that one to serve as member of the NG-CDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency. In the month of November 2024, the Board issued a circular, REF: NG-CDFB/CEO/CIRCULARS/VOL.111(002), notifying the NGCDFC-members on the expiry of their two-year renewable contract term. The selection panel invited interested and qualified members of the public for appointment to the NG-CDF committee through an advertisement publicised in churches, public offices notice boards and other public areas in the constituency on the 30<sup>th</sup> November 2024.

### **Appointment of NGCDFC Members**

#### **The selection Panel**

The selection panel was appointed on 29th November 2024. This constituted four members as follows;

<b>SNO</b>	<b>NAME</b>	<b>DESIGNATION</b>
1	Moffat Moseti	Chairperson/Dcc Tarbaj
2	Hassan Billow Ismail	Secretary
3	Amina Bille	Business woman
4	Sh. Adow Ibrahim	Religious Leader /Member

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

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

Nominees of the selection panel

S/N	Name	Category representation	Ward
1	Ahmed Sheikh Kassim	Man Nominee	Elben
2	Musa Ibrahim Dimbil	Man Nominee (Adult)	Wargadud
3	Shindes Ali Abdille	Women Nominee	Tarbaj
3	Dahira Ibrahim Musa	Women Nominee (Youth)	Sarman
5	Fatuma Yussuf Omar	Person With Disability	Tarbaj

Nominees of the constituency office

S/N	Name	Category representation	Ward
1	Malyun Jimage Hussein	Female	Tarbaj
2	Ibrahim Hussein Kassin	Male	Tarbaj

Nominees of the NGCDF board

S/N	Name	Category representation	Ward
1	Farah Bullow Mohamed	Male	Tarbaj

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

1. Chairperson position – Ahmed Sheikh Kassim
2. Secretary position – Fatuma Yussuf Omar

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

The appointed committee members were gazetted through Gazetted volume number CXXIV - 254 on 29<sup>th</sup> March 2025 and they are still the current office bearers.

Sno.	Name	Position
1	Ahmed Sheikh Kassim	Chairman
2	Musalbrahim Dimbil	Member
3	Shindes Ali Abdille	Member
4	Dahira Ibrahim Musa	Member
5	Fatuma Yussuf Omar	Secretary
6	Malyun Jimage Hussein	Member
7	Ibrahim Hussein Kassin	Member
8	Farah Bullow Mohamed	Member
9	Hassan Billow Ismail	Fund Account Manager/ ex-officio member

The constituency committee now being in place, they now serve to execute the following

**(A) Functions;**

- (a) Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
- (b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- (c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- (d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;

- (e) In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- (f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- (g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- (h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- (i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- (j) Ensure that all projects receive adequate funding and are completed within three years;
- (k) where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- (l) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- (m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- (n) Ensure that project reports are prepared and submitted to the Board;
- (o) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- (p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- (q) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- (r) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- (s) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- (t) Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain- a list of all the new projects commenced during the financial year and their completion status; and a list of all projects approved, funded and commenced during previous financial years, and their completion status;
- (u) Enter into performance contracting with the Board on an annual basis;
- (v) In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- (w) Receive returns from project management committees in accordance with regulation 15;
- (x) Maintain a database of project management committees and reports from the respective committees;
- (y) Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;
- (z) Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
- (aa) Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
- (bb) Ensure that the committee does not enter into commitments for which funding has not been allocated;
- (cc) Ensure projects are labelled in accordance with the guidelines issued by the Board; and
- (dd) Perform any other function assigned to it by the Board.

In exercising the above functions, the committee have formed sub-committees like bursary, emergency, sports, office management, complaints, monitoring and evaluation, risk and disaster committees just to mention but a few. The committee members also undergo induction and capacity building to train and acquaint them with the trends, challenges and emerging issues in procurement, financial management, technology, economic and political - legal environments.

Tarbaj NG-CDF holds at least one or two committee sittings every month to deliberate on matters arising that affect the operations of the Fund. The committee sittings attract a small token of appreciation in form of allowances to the members, which serves as a motivator and enables them perform their duties as stipulated in the Act.

**(b) Removal from the office.**

A member of the Constituency Committee may be removed from office on any of the following grounds—

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practices;
- (f) causing disharmony within the committee;
- (g) Physical or mental infirmity.

**(C) Training of NG-CDFC Members**

In the financial year 2024/2025 the NG-CDF Board organized training of NG-CDFC members. The constituency also held a capacity building activity in Mombasa from 29<sup>th</sup> July -3rd August 2024. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Tarbaj.

**(D) Number of meetings held**

Section 43(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than 24 meetings in the same financial year, including sub-committee meetings. During the financial year 2024/2025 the NG-CDFC Tarbaj held 7 meeting during the year with the NG-CDF Committee, a sample of dates of meeting is as illustrated bellow;

**Schedule of meetings held during the FY 2024/2025**

S.No	NG-CDFC COMMITTEE MEMBERS	29/01/25	24/02/25	28/03/25	24/04/25	29/04/25	28/05/25	23/06/25	27/06/25
1	<b>Chairperson</b> Ahmed Sheikh	✓	✓	✓	✓	✓	✓	✓	✓
2	<b>Secretary/PWD</b> Fatuma Yussuf	✓	✓	✓	✓	✓	✓	✓	✓
3	<b>Member</b> Musa Dimbil	✓	✓	✓	✓	✓	✓	✓	✓
4	<b>Member.</b> Malyun Jimage	✓	✓	✓	✓	✓	✓	✓	✓
5	<b>Member</b> Dahira Ibrahim	✓	✓	✓	✓	✓	✓	✓	✓
6	<b>Member</b> Ibrahim Kassin	✓	✓	✓	✓	✓	✓	✓	✓
7	<b>Member</b> Shindes Ali	✓	✓	✓	✓	✓	✓	✓	✓
8	<b>Member</b> Farah Billow	✓	✓	✓	✓	✓	✓	✓	✓
9	<b>FAM</b> Hassan Billow	✓	✓	✓	✓	✓	✓	✓	✓

**(D) Ethics & conduct**

Members of NG-CDFC are required to observe the following ethical issues;  
Confidentiality-the NG-CDFC members have a responsibility to ensure confidentiality unless in situations required by law.

Honesty and integrity-NG-CDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.  
Leadership- NG-CDFC members should promote leadership in the constituency.  
During the financial year 2024/2025 members of NG-CDFC Tarbaj adhered to the above ethical issues.

**(E) Members remuneration**

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to an allowance of ksh. 7,000 per meeting and all other members an allowance of ksh.5,000 per sitting. All NG-CDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act. In this financial year the NG-CDFC members adhered to the cabinet secretary's circular on members sitting and field allowances.

**(F) Disclose policy on conflict of interest**

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2023/2024 no member of NG-CDFC Tarbaj contravened conflict of interest policy.

**(G) Risk management**

Risk management has been integrated in the constituency operations through the following; training of the NG-CDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NG-CDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service. Some of the risk mitigation strategies that NG-CDFC Tarbaj has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NG-CDF Act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NG-CDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

## 7. Management Discussion and Analysis

### Establishment and Management of the Fund

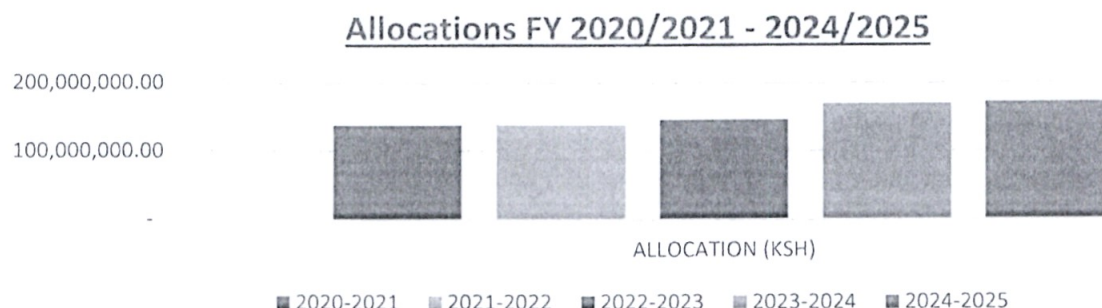
Section 4 of the Act states that the established fund known as the National Government Constituencies Development Fund which shall (a) Be a National Government Fund consisting of the monies of an amount of not less than 2.5% (two and half per centum) of the National Government's share of revenue as divided by the Annual Division of Revenue Act enacted pursuant to Article 218 of the constitution;

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

NG-CDF Tarbaj Constituency, pursuant to Section 34 of the Act, was allocated Kshs.758,246,871.50 between FY 2020/2021 and 2024/2025 as tabulated:

FINANCIAL YEAR	ALLOCATION (KSH)
2020-2021	137,088,879.31
2021-2022	137,088,879.45
2022-2023	145,087,603.00
2023-2024	168,511,653.00
2024-2025	170,469,856.74
<b>Total Allocation FY 2020/2021 TO 2024/2025</b>	<b>758,246,871.50</b>

The allocation for Tarbaj continues to increase over the last five financial years as the graph below depicts.



The current Strategic Plan 2022-2027 identifies a number of strategies and their implementation matrix. In the last 3 financial years, the matrix implementation has had a funding with sectorial allocations approved code list and funded under Section 24 of the Act.

The highest beneficiary being education sector through bursary and school's infrastructure development in Primary, Secondary and Tertiary Institutions.

Major sectors	ALLOCATION (KSH)	PERCENTAGE ALLOCATION
Bursary to needy students	113,679,947.41	29%
Primary school Projects	131,750,000.00	33%
Secondary School Projects	61,986,800.00	16%
Tertiary Institution Projects	35,050,000.00	9%
Security Projects	51,081,776.00	13%
Climate change Mitigation Activities	1,898,914.36	1%

TOTAL

395,447,437.77

**Major Achievements**

The Tarbaj NG-CDF has consistently prioritized education, both in terms of infrastructural and bursary financing. Other major achievements include security and climate change mitigation in line with its core mandate.

Special attention has been given to the education sector by issuing bursaries to over 9,000 learners enrolled in various institutions across the country. This initiative has greatly contributed towards the government achievement of 100% transition policy, ensuring that no deserving student is left behind due to financial constraints.

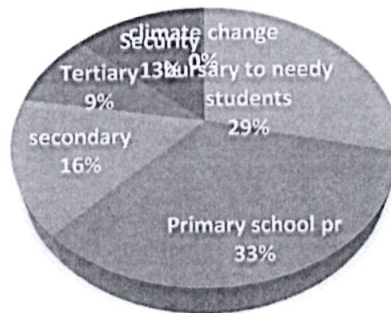
In addition, the fund also championed infrastructural development at all levels of education. It includes constructing new facilities as well as renovating and upgrading existing ones to provide safe, conducive and modern learning environment for the learners. Over the last 3 years Tarbaj Constituency NG-CDF has established Seven Primary Schools, Two Secondary Schools and 1 Tertiary Institution (TTC).

The fund extends significant support to the security sector in infrastructure development whereby 12 Chief's Camps and 4 police posts have been constructed. This brings security closer to the people to safeguard they lives, property and promote social-economic stability in the region.

Climate mitigation actives have also been undertaken where tree planting in 7 schools, installation of 3 energy saving jikos in 3 schools, other activities and projects included water harvesting via installation of water gutters and piping to the constructed of underground water tanks.

Through these investments, the constituency continues to lay strong foundation for academic excellence, improved literacy levels, enhanced security and long-term social-economic development in the region as shown in the pie chart below.

**ALLOCATION (KSH)**



■ bursary to needy students ■ Primary school pr ■ secondary ■ Tertiary ■ Security ■ climate change

**Fund Account Manager**

Name: Hassan Bilal (SN)

Signature:    


## **8. Environmental and Sustainability Reporting**

Tarbaj 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 Tarbaj Constituency, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Tarbaj 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, re-afforestation, grassroots sensitization, and tree seedling production.

## 2. Environmental performance

### Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of Tarbaj NG-CDF initiatives

Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

### Our Environmental Policy

In this policy statement Tarbaj NG-CDF commits to:

- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
- Managing and disposing of all wastage in a responsible manner;
- Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
  
- Regularly communicating our environmental performance to our employees and other significant stakeholders
- Developing our management processes to ensure that environmental factors are considered during planning and implementation
- Monitoring and continuously improving our environmental performance.
- Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

### Our Environmental Action Plan

Tarbaj NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

These four areas together with our approach and targets for each are shown below:

Impact Area	Approach
Capacity Building	<ul style="list-style-type: none"> <li>• Promote environmental awareness by sensitizing the Tarbaj NG-CDFC, NG-CDF staff and PMCs on good conservation practices</li> <li>• To encourage, through regular communication to Tarbaj NG-CDFC, staff , and other stakeholders changes in individual behaviour to reduce usage</li> </ul>
Conservation of Energy and Resources	<ul style="list-style-type: none"> <li>• To maximize use of available technologies to remove the need to use paper</li> <li>• To encourage our clients to engage with us using electronic means where possible</li> <li>• To maximize on rain water harvesting</li> <li>• To make energy efficiency a key factor in the selection of any new energy devise being purchased</li> <li>• To invest in available energy saving technologies and devices within our existing premises</li> </ul>
Environmental Protection and Conservation	<ul style="list-style-type: none"> <li>• To promote use of volt guards to control power surges</li> <li>• We have constructed culverts and gabions to prevent soil erosion</li> <li>• To encourage tree planting in the constituency to improve the forest cover. To this end , we are in the process of planting 200no. mature Neem tree in seven primary school.</li> <li>• To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires</li> </ul>

Pollution Control and Waste Management	<ul style="list-style-type: none"> <li>• To ensure that all paper waste is recycled</li> <li>• To ensure segregation of waste</li> <li>• To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks</li> </ul>
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### **3. Employee welfare**

We invest in providing the best working environment for our employees. Tarbaj 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 a universal health cover, SHA. Employees are encouraged and supported to build on their skills and knowledge continually. Tarbaj 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-**

Tarbaj 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-**

Tarbaj Constituency has endeavored to sustain community engagement by engaging the local community through ward forums and during project proposal preparation for the ensuing years. The forums provide an opportunity to identify the needs of the constituency as well as dissemination of relevant information.

#### **Public Participation in Project Identification, Implementation, and Monitoring**

Tarbaj Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long-term, was submitted to the NGCDF Board in accordance with the Act. The project implementation carried out by the selected PMC and monitor through to completion.

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

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**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**

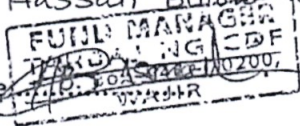
This includes mechanisms for participation and cooperation with local, regional, and national agencies, as well as for conducting community-based needs assessments, public awareness campaigns, and community meetings.

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

**Fund Account Manager**

Name: Hassan Bulwa Isn

Signature



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


The Accounting Officer in charge of the NGCDF Tarbaj 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- Tarbaj Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2025.

Chairman NG-CDF  
Committee  
Name: Ahmed Sheikh

  
Signature: Ahmed Sheikh  
P. O. Box 648 - 70200,  
W. J. R.

Fund Account Manager

Name: Hassan Abdulla Isah

  
  
Signature: Hassan Abdulla Isah

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214,000  
Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

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

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### PREAMBLE

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

- A. Report on the 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 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 the purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund – Tarbaj Constituency set out on pages 1 to 41, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes statement in net assets, statement of cash

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

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

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

### **Basis for Qualified Opinion**

#### **Inaccuracies in the Property, Plant and Equipment Balance**

The statement of financial position reflects property, plant and equipment balance of Kshs.16,330,453 as disclosed under Note 23 to the financial statements. However, Management did not provide ownership documents for the land on which the Constituency office is situated and the value of land was not disclosed in the financial statements. In addition, Fund did not have an approved depreciation policy to support the depreciation rates used in computing depreciation charge. Further, ICT equipment, furniture and fittings were not tagged.

In the circumstances, the accuracy of property, plant and equipment balance of Kshs.16,330,483 could not be confirmed.

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

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison between budget and actual expenditure reflects final receipts budget and actual on comparable basis of Kshs.287,302,391 and Kshs.267,832,534 respectively, resulting in under-funding of Kshs.19,469,857 or 7% of the approved budget. Similarly, the Fund spent Kshs.191,333,627 against an available receipt of Kshs. 267,832,534 resulting in an under-utilization of Kshs.76,498,907 or 29% of the available funds.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Unresolved Prior Year Issues**

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Emphasis of Matter and Other Matter respectively. Review of the status during audit of the Fund in 2024/2025 revealed that the following four (4) issues remained unresolved:

<b>No.</b>	<b>Financial Year</b>	<b>Audit Issue</b>
1	2023/2024	Land without Value and Ownership
2	2023/2024	Unsupported Bursary Payments
3	2023/2024	Budget Control and Performance
4	2023/2024	Project Implementation Status

#### **2. Delay in Implementation of Projects**

During the year under review, the Fund allocated Kshs.211,683,971 to one hundred and twenty (120) projects on various sectors including; education, security and climate mitigation activities. Review of the Project Implementation Status Report revealed that seventy-two (72) projects valued at Kshs.134,893,842 were completed, while forty-eight (48) projects with a budget of Kshs.76,790,129 had not started.

The delay in completing projects may have impacted negatively on service delivery to the Constituents.

### **Other Information**

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

In connection with my audit on 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 and 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 USE OF PUBLIC RESOURCES

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

## **Responsibilities of the Management and the National Government Constituencies Development Fund Committee**

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

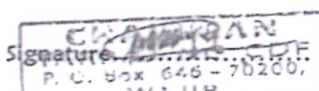
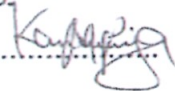

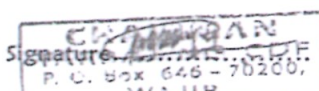
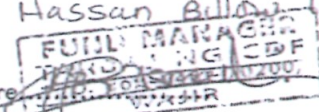
20 November, 2025

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

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

	Note	FY 2024-2025 Kshs
<b>Revenue from non-exchange transactions</b>		
Transfers from the NGCDF Board	6	170,469,857
Transfers from domestic and foreign partners	7	-
<b>Revenue from exchange transactions</b>		
Finance income	8	-
Miscellaneous income	9	-
<b>Total revenue</b>		<b>170,469,857</b>
<b>Expenses</b>		
Employee costs	10	5,960,174
Committee expenses	11	3,044,661
Use of Goods and Services	12	6,039,401
Other Government Units Actual expenditure	13	109,088,881
Other Grants and Transfers Actual expenditure	14	68,503,370
Depreciation and amortization expense	15	2,168,096
Digital Hubs Expenses Actual expenditure	16	-
<b>Total expenses</b>		<b>194,804,583</b>
<b>Other gains/(losses)</b>		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	(0)
<b>Surplus/(Deficit) for the year</b>		<b>(24,334,726)</b>

The Constituency financial statements were approved by the NG-CDFC on \_\_\_\_\_ 2025 and signed by:

Chairman Committee Name: Ahmed sheikh	NG-CDF	National Accountant Name: Paul Makothu ICPAK M/No:	Sub-County Fund Account Manager Name: Hassan Billa
Signature: 		Signature: 	Signature: 
			

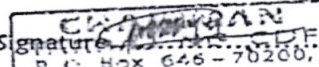
National Government Constituencies Development Fund (NGCDF)  
 Tarbaj Constituency  
 Annual Report and Financial Statements for The Year Ended June 30, 2025

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

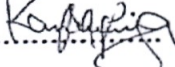
	Note	FY 2024-2025	Opening Statement 1st July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash And Cash Equivalents	19	76,498,907	98,320,881
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	19,469,857	18,511,653
Prepayments	22	-	-
<b>Total Current Assets</b>		<b>95,968,764</b>	<b>116,832,534</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	23	16,330,453	18,423,149
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
<b>Total Non- Current Assets</b>		<b>16,330,453</b>	<b>18,423,149</b>
<b>Total Assets (A)</b>		<b>112,229,217</b>	<b>135,255,683</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	26	-	-
Third Party Deposits	27	-	-
Lease Liabilities	28	-	-
Gratuity Provision	29	4,082,524	2,704,264
<b>Total Current Liabilities</b>		<b>4,082,524</b>	<b>2,704,264</b>
<b>Non-Current Liabilities</b>			
Lease Liabilities	28	-	-
<b>Total Liabilities (B)</b>		<b>4,082,524</b>	<b>2,704,264</b>
<b>Net Assets (A-B)</b>		<b>108,216,693</b>	<b>132,551,419</b>
<b>Represented by:</b>			
Revaluation Reserves			
Accumulated Surplus		108,216,693	132,551,419
<b>Total Net Assets</b>		<b>108,216,693</b>	<b>132,551,419</b>

The Constituency financial statements set out on pages 1 to 22 approved by NG CDFC on \_\_\_\_\_ 2025 and signed by:

Chairman  
 Committee  
 Name: Ahmed sheikh

Signature:   
 P. O. Box 646 - 70200,  
 WAJIR

NG-CDF National  
 Accountant  
 Name: Paul Makokha  
 ICPAK M/No:

Signature: 

Sub-County Fund Account Manager

Name: Hassan Billo

Signature:   
 FULL MANAGER  
 NGCDF  
 P.O. BOX 646 - 70200  
 WAJIR

*National Government Constituencies Development Fund (NGCDF)*  
*Tarbaj Constituency*  
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**13. Statement of Changes in Net Assets for the year ended 30 June 2025**

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
<b>Fund Balance as at 30<sup>th</sup> June 2024</b>	95,569,807	-	95,569,807
<b>Adjustments</b>			
Recognition of Assets	36,981,612	-	36,981,612
Recognition of Liabilities	-	-	-
<b>As at July 1, 2024</b>	<b>132,551,419</b>	-	<b>132,551,419</b>
		-	
Surplus/(Deficit) For the Period	(24,334,276)	-	(24,334,276)
Revaluation Gain/Loss	-	-	-
<b>As at June 30, 2025</b>	<b>108,216,693</b>	-	<b>108,216,693</b>

*National Government Constituencies Development Fund (NGCDF)*  
*Tarbaj Constituency*  
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**14. Statement of Cash Flows for The Year Ended 30th June 2025**

	Notes	FY 2024-2025
		Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from the NGCDF Board		169,511,653
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		-
<b>Total Receipts</b>		<b>169,511,653</b>
<b>Payments</b>		
Employee costs		4,581,914
Committee expenses		3,044,661
Use of Goods and Services		6,039,401
Other Government Units Certified Works		109,088,881
Other Grants and Transfers		68,503,370
Digital Hubs Expenses		-
<b>Total Payments</b>		<b>191,258,227</b>
<b>Net Cash Flows from/ (used in) Operating Activities</b>		<b>(21,686,049)</b>
<b>Cash flows From Investing Activities</b>		
Purchase of PPE		75,400
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
<b>Net Cash Flows from Investing Activities</b>		<b>75,400</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>(21,821,974)</b>
<b>Cash Flows from Financing Activities</b>		
Lease Payment		-
<b>Net Cash Flows from Financing Activities</b>		<b>-</b>
Cash and cash equivalents at 1 July 2024		98,320,881
<b>Cash and cash equivalents at 30 June</b>		<b>76,498,907</b>

*National Government Constituencies Development Fund (NGCDF)  
Tarbaj Constituency  
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**15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025**

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	<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>		
<b>Revenue</b>							
Transfers From the NGCDF Board	170,469,857	98,320,881	18,511,653	287,302,391	267,832,534	19,469,857	93%
Transfers from domestic and foreign partners	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	0%
<b>Totals</b>	<b>170,469,857</b>	<b>98,320,881</b>	<b>18,511,653</b>	<b>287,302,391</b>	<b>267,832,534</b>	<b>19,469,857</b>	<b>93%</b>
<b>Expenses</b>							
Employee costs	6,155,550	5,125,887	-	11,281,437	4,581,914	6,699,523	41%
Committee expenses	2,328,000	723,082	-	3,051,082	3,044,661	6,421	100%
Use of Goods and Services	5,435,335	2,751,466	-	8,186,801	6,114,801	2,072,000	75%
Other Government Units Certified Works	93,550,000	52,471,938	12,817,953	158,839,891	109,088,881	49,751,010	69%
Other Grants and Transfers	63,000,971	37,201,699	5,693,700	105,896,370	68,503,370	37,393,001	65%
Digital Hubs Expenses	-	-	-	-	-	-	
Funds Pending Approval**	-	46,810	-	46,810	-	46,810	0%
<b>Total Expenditure</b>	<b>170,469,857</b>	<b>98,320,882</b>	<b>18,511,653</b>	<b>287,302,391</b>	<b>191,333,627</b>	<b>95,968,764</b>	<b>67%</b>
<b>Surplus for the period</b>					<b>76,498,907</b>		

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

**Explanatory Notes.**

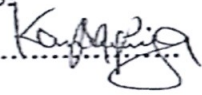
*The use of goods and services, other government certified works and other grants and transfers recorded an overall under utilization rate of below 90% absorption, this is majorly attributed to the delay in disbursement of Fund from the Board.*

*National Government Constituencies Development Fund (NGCDF)  
 Tarbaj Constituency  
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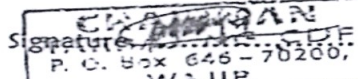
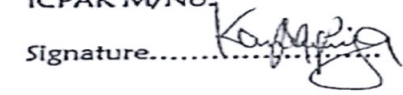
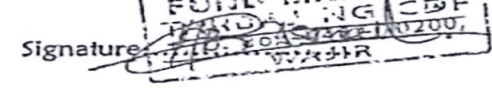
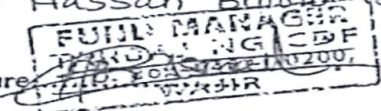
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	95,968,764
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2025	(19,469,857)
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2025	76,498,908

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on \_\_\_\_\_ 2025 and signed by:

Chairman Committee Name: Ahmed Sheikh	NG-CDF National Accountant Name: Paul Makothu ICPAK M/No:	Sub-County Fund Account Manager Name: Hassan Billa Signature: 
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Signature:  P. O. Box 646 - 70200, WAJIR	Signature: 	Signature:  
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*National Government Constituencies Development Fund (NGCDF)*  
*Tarbaj Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2025*

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	6,155,550	5,125,887	-	11,281,437	4,581,914	6,699,523
1.2 Committee allowances	1,128,000	20,650	-	1,148,650	1,146,661	1,989
1.3 Use of goods and services	1,611,040	208,211	-	1,819,251	1,049,116	770,135
<b>Sub-total</b>	<b>8,894,590</b>	<b>5,354,747</b>	<b>-</b>	<b>14,249,337</b>	<b>6,777,691</b>	<b>7,471,647</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	2,229,000	1,737,077	-	3,966,077	3,334,000	632,077
2.2 Committee allowances	1,200,000	702,433	-	1,902,433	1,898,000	4,433
2.3 Use of goods and services	1,595,295	2,179,178	-	3,774,473	1,731,686	2,042,788
<b>Sub-total</b>	<b>5,024,295</b>	<b>4,618,688</b>	<b>-</b>	<b>9,642,984</b>	<b>6,963,686</b>	<b>2,679,298</b>
<b>3.0 Constituency oversight committee</b>						
3.1 Catering Services	-	6,150	-	6,150	6,000	150
<b>Sub-total</b>	<b>-</b>	<b>6,150</b>	<b>-</b>	<b>6,150</b>	<b>6,000</b>	<b>150</b>
<b>4.0 Emergency</b>						
4.1 primary school	-	405	-	405	405	-
4.2 unutilized	8,972,098	1,443	-	8,973,541	-	8,973,541
<b>Sub-total</b>	<b>8,972,098</b>	<b>1,848</b>	<b>-</b>	<b>8,973,946</b>	<b>405</b>	<b>8,973,541</b>
<b>5.0 Bursary and Social Security</b>						
5.2 Secondary Schools	20,000,000	57,256	-	20,057,256	20,054,500	2,756
5.3 Tertiary Institutions	22,617,464	-	-	22,617,464	22,617,000	464
<b>Sub-total</b>	<b>42,617,464</b>	<b>57,256</b>	<b>-</b>	<b>42,674,720</b>	<b>42,671,500</b>	<b>3,220</b>
<b>6.0 Climate Change Mitigation</b>						
<b>6. Sports</b>						
6.1 Unutilized	-	4,037	-	4,037	-	4,037
<b>Sub-total</b>	<b>-</b>	<b>4,037</b>	<b>-</b>	<b>4,037</b>	<b>-</b>	<b>4,037</b>
<b>7.0 Climate Change Mitigation</b>						
7.1 Haragal secondary school	-	1	-	1	1	-
7.2 Kutulo Mixed secondary school	-	1	-	1	1	-
7.3 Haragal Girls Secondary Schools	-	60,000	-	60,000	60,000	-

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

Programme/Sub-programme	Adjustments			Final Budget	Actual on comparable basis	Budget utilization difference
	Original Budget	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
7.4 Ileys mixed day Secondary Schools	-	60,000	-	60,000	60,000	-
7.5 Johar mixed Secondary Schools	-	60,000	-	60,000	60,000	-
7.6 Kutulo mixed Secondary Schools	-	60,000	-	60,000	60,000	-
7.7 Mansa boys Secondary Schools	-	60,000	-	60,000	-	60,000
7.8 Sarman Boys Secondary Schools	-	60,000	-	60,000	60,000	-
7.9 Tarbaj Boys Secondary Schools	-	60,000.00	-	60,000		60,000
7.10 Sarman secondary school	511,409	-	-	511,410	511,410	-
<b>Sub-total</b>	<b>511,410</b>	<b>420,002</b>	<b>-</b>	<b>931,412</b>	<b>811,412</b>	<b>120,000</b>
<b>8.0 Primary Schools Projects (List all the Projects)</b>						
8.1 Bojigaras primary school	-	3,400,050	-	3,400,050	3,399,205	845
8.2 Doksa primary school	-	40	-	40	40	-
8.3 Ogoralle primary school		3,400,000		3,400,000	3,398,956	1,044
8.4 Machineben primary school	-	1,500,000	-	1,500,000	1,498,956	1,044
8.5 Mansa primary school	-	4,400,000	-	4,400,000	4,398,956	1,044
8.6 Burmayo primary school	-	3,400,000	-	3,400,000	3,398,956	1,044
8.7 Dodha primary school	-	1,000,000	-	1,000,000	998,956	1,044
8.8 Alanley primary school	-	2,200,100	-	2,200,100	2,199,127	973
8.9 Dunto primary school	-	1,200	-	1,200	-	1,200
8.10 Hassan Yarooow primary school	-	410	-	410	-	410
8.11 Kajaja 2 primary	-	50		50	50	-
8.12 Kutulo primary school	-	550	-	550	550	-
8.13 Sarman primary school	-	5,980	-	5,980	5,980	-
8.14 Lafaley primary school	-	1,511,153	-	1,511,153	1,499,511	11,642
8.15 Mansa primary school	-	24	-	24	-	24
8.16 Lafaley primary school	-	130	-	130	130	-
8.17 Abdigaaney primary school	-	1,400,000	-	1,400,000	1,398,956	1,044
8.18 Balat Raha primary	-	200,000	-	200,000	199,126	874
8.19 Balatulamin primary school	-	200,000	-	200,000	199,126	874
8.20 Berjanai Primary school	-	2,000,000	-	2,000,000	1,998,980	1,020
8.21 Dalsan Primary school	-	1,400,000	-	1,400,000	1,398,755	1,245

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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			
8.21 Dambas Primary school	-	2,000,000	-	2,000,000	1,998,956	1,044
8.22 Elyunis primary school	-	200,000	-	200,000	198,956	1,044
8.23 Farjana Primary school	-	1,600,000	-	1,600,000	1,598,051	1,949
8.24 Hadadogof primary school	-	200,000	-	200,000	198,980	1,020
8.25 Mado primary school	-	2,200,000	-	2,200,000	2,199,155	845
8.25 Majabow primary school	-	1,500,000	-	1,500,000	1,498,956	1,044
8.26 Johar primary school	-	200,000	-	200,000	198,956	1,044
8.27 Hassan Yarrow primary school	-	200,000	-	200,000	198,956	1,044
8.28 Kubey Maney primary school	-	200,000	-	200,000	198,625	1,375
8.29 Tarbaj Junior secondary school	-	-	1,917,933	1,917,933	1,916,919	1,014
8.30 Kutulo Junior secondary school	-	-	1,917,933	1,917,933	1,916,919	1,014
8.31 ausumudule primary school	3,500,000	-	-	3,500,000	-	3,500,000
8.32 balat raha pri school	2,100,000	-	-	2,100,000	-	2,100,000
8.33 balatul amin pri school	1,000,000	-	-	1,000,000	-	1,000,000
8.34 basanicha primary	1,500,000	-	-	1,500,000	-	1,500,000
8.35 Burmuyow primary	1,000,000	-	-	1,000,000	-	1,000,000
8.36 Dalsan primary school	1,050,000	-	-	1,050,000	-	1,050,000
8.37 El-Dambas primary school	1,000,000	-	-	1,000,000	-	1,000,000
8.38 El-Dambas primary	2,100,000	-	-	2,100,000	-	2,100,000
8.39 Dodha primary	1,000,000	-	-	1,000,000	-	1,000,000
8.40 El kutulo primary	2,100,000	-	-	2,100,000	-	2,100,000
8.41 Elyunis pri school	1,000,000	-	-	1,000,000	-	1,000,000
8.42 Gunana primary school	2,100,000	-	-	2,100,000	-	2,100,000
8.43 Hadadogof primary	1,500,000	-	-	1,500,000	-	1,500,000
8.44 Harakoba primary sch	2,100,000	-	-	2,100,000	-	2,100,000
8.45 Harawa primary school	2,100,000	-	-	2,100,000	-	2,100,000
8.46 Hassan yarrow pri school	2,100,000	-	-	2,100,000	-	2,100,000
8.47 Hekma primary school	1,000,000	-	-	1,000,000	-	1,000,000
8.48 Hekma primary school	1,050,000	-	-	1,050,000	-	1,050,000
8.49 holoke pri school	2,100,000	-	-	2,100,000	-	2,100,000
8.50 holoke pri school	1,000,000	-	-	1,000,000	-	1,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
8.51 Jowhar primary school	1,000,000	-	-	1,000,000	-	1,000,000
8.52 kabadula primary school	1,000,000	-	-	1,000,000	1,000,000	-
8.53 kajaja 1 primary sch	1,000,000	-	-	1,000,000	-	1,000,000
8.54 kubeymaney primary	2,100,000	-	-	2,100,000	-	2,100,000
8.55 kutulo power primary	1,800,000	-	-	1,800,000	-	1,800,000
8.56 kutulo primary school	4,400,000	-	-	4,400,000	-	4,400,000
8.57 lafeley primary school	1,000,000	-	-	1,000,000	-	1,000,000
8.58 lahaley primary school	2,100,000	-	-	2,100,000	-	2,100,000
8.59 Maadathe pri school	1,000,000	-	-	1,000,000	-	1,000,000
8.60. maadathe primary	1,300,000	-	-	1,300,000	-	1,300,000
8.61 majabyar primary school	1,000,000	-	-	1,000,000	-	1,000,000
8.62 majabyar primary school	1,050,000	-	-	1,050,000	-	1,050,000
8.63 ogoralle primary	1,000,000	-	-	1,000,000	-	1,000,000
8.64 Sangow Primary School	1,050,000	-	-	1,050,000	-	1,050,000
8.65 Sangow Primary School	500,000	-	-	500,000	-	500,000
8.66 Sarman primary school	1,000,000	-	-	1,000,000	1,000,000	-
8.67 wargadud primary school	2,100,000	-	-	2,100,000	-	2,100,000
<b>Sub-total</b>	<b>56,800,000</b>	<b>34,319,687</b>	<b>3,835,866</b>	<b>94,955,553</b>	<b>40,117,745</b>	<b>54,837,808</b>
<b>9.0 Secondary Schools Projects</b>						
9.1 Haragal secondary School	-	600.00	-	600	600	-
9.2 Ahmed liban secondary	-	425.00	-	425	425	-
9.3 Ahmed liban secondary	-	10.00	-	10	10	-
9.4 Haragal girls secondary	-	1,200.00	-	1,200	1,200	-
9.5 Haragal girls secondary	-	400.00	-	400	400	-
9.6 Haragaal girls secondary	-	600.00	-	600	600	-
9.7 Ileys mixed day secondary School	-	600.00	-	600	600	-
9.8 Ileys mixed day secondary School	-	10.00	-	10	10	-
9.9 Ileys mixed day secondary School	-	800.00	-	800	800	-
9.10 Ileys mixed day secondary School	-	1,110.00	-	1,110	1,110	-
9.11 Kutulo mixed secondary	-	50.00	-	50	50	-
9.12 Kutulo mixed day secondary School-	-	280.00	-	280	280	-

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Programme/Sub-programme	Adjustments						
	Original Budget	Opening Balance (C/Bk) and AIA		Previous Years' Outstanding Disbursements	Final Budget	Actual on comparable basis	Budget utilization difference
		Kshs	Kshs				
9.13 Mansa boys secondary school	-	2,640	-	2,640	2,640	-	
9.14 Tarbaj boys secondary school	-	505	-	505	505	-	
9.15 Tarbaj boys secondary school	-	50	-	50	50	-	
9.16 Ahmed liban secondary	-	1,798	-	1,798	1,798	-	
9.17 Kutulo girls secondary school	-	644	-	644	644	-	
9.18 Mansa boys secondary school	-	300	-	300	300	-	
9.19 Sarman boys secondary school	-	2,900	-	2,900	2,900	-	
9.20 Tarbaj boys secondary school	-	1,500	-	1,500	1,500	-	
9.21 Tarbaj boys secondary school	-	450	-	450	450	-	
9.22 Tarbaj boys secondary school	-	326	-	326	326	-	
9.23 Haragal Girls secondary	-	1,000,000	-	1,000,000	999,400	600	
9.24 ileys mixed day secondary	-	4,400,000	-	4,400,000	4,398,925	1,075	
9.25 ileys mixed day secondary	-	1,400,000	-	1,400,000	1,399,600	400	
9.26 lleys mixed day secondary	-	300,000	-	300,000	300,000	-	
9.27 Johar mixed day secondary school	-	2,000,000	-	2,000,000	1,998,600	1,400	
9.28 Johar mixed day secondary school	-	500,000	-	500,000	499,980	20	
9.29 Tarbaj boys secondary school	-	1,000,000	-	1,000,000	1,000,000	-	
9.30 Tarbaj Boys secondary school	-	4,400,000	-	4,400,000	4,398,625	1,375	
9.31 Kutulo Mixed day secondary School	-	1,917,933	582,067	2,500,000	2,498,946	1,054	
9.32 Mansa Boys secondary	-	746,800	-	746,800	746,600	200	
9.33 Mansa Boys secondary	-	1,300,000	-	1,300,000	1,299,215	785	
9.34 Hon.A.M sheikh secondary school	-	3,500,000	-	3,500,000	3,499,600	400	
9.35 Hon.A.M sheikh seondary school	-	1,000,000	-	1,000,000	1,000,000	-	
9.36 Hon.A.M sheikh seondary school	-	1,500,000	-	1,500,000	1,498,900	1,100	
9.37 Sarman Boys secondary school	-	1,400,000	-	1,400,000	1,398,915	1,085	
9.38 Johar mixed day secondary school	-	70	-	70	70	-	
9.39 Illeys secondary school	1,500,000	-	-	1,500,000	-	1,500,000	
9.40 kutulo boys secondary	1,500,000	-	-	1,500,000	-	1,500,000	
9.41 kutulo boys secondary school	2,000,000	-	-	2,000,000	-	2,000,000	
9.42 Mansa boys secondary	2,000,000	-	-	2,000,000	2,000,000	-	
9.43. Mansa boys secondary	1,500,000	-	-	1,500,000	-	1,500,000	

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Programme/Sub-programme	Adjustments			Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
	Original Budget Kshs	Opening Balance (C/Bk) AIA Kshs	and Previous Years' Outstanding Disbursements Kshs			
9.44 Tarbaj Secondary school	1,600,000	-	-	1,600,000	-	1,600,000
<b>Sub-total</b>	<b>10,100,000</b>	<b>26,382,001</b>	<b>582,067</b>	<b>37,064,068</b>	<b>28,954,574</b>	<b>8,109,494</b>
<b>10.0 Tertiary institutions Projects</b>						
10.1 Tarbaj TTI	-	2,680	-	2,680	2,680	-
10.2 Tarbaj TTI	-	750	-	750	750	-
10.3 Tarbaj TTI	-	100	-	100	100	-
10.4 Tarbaj TTI	-	150	-	150	150	-
10.5 Tarbaj Teachers training college	-	-	2,000,000	2,000,000	1,998,600	1,400
10.6 Tarbaj Teachers training college-	-	-	4,400,000	4,400,000	4,399,200	800
10.7 Tarbaj Teachers training college	-	-	2,000,000	2,000,000	1,998,600	1,400
10.8 Tarbaj Teachers Training College	4,000,000	-	-	4,000,000	3,999,150	850
10.9 Tarbaj Teachers Training College	3,200,000	-	-	3,200,000	3,200,000	-
10.10 Tarbaj Teachers Training College	1,600,000	-	-	1,600,000	1,600,000	-
10.11 Tarbaj Teachers Training College	4,750,000	-	-	4,750,000	4,750,000	-
10.12 Tarbaj Teachers Training College	1,300,000	-	-	1,300,000	1,300,000	-
10.13 Tarbaj Teachers Training College	8,000,000	-	-	8,000,000	8,000,000	-
10.14 Tarbaj technical Training institute	3,800,000	-	-	3,800,000	-	3,800,000
10.15 Tarbaj Teachers Training College	-	3,700,000	-	3,700,000	3,698,800	1,200
10.16 Tarbaj Teachers Training College	-	3,700,000	-	3,700,000	3,698,800	1,200
10.17 Tarbaj Teachers Training College	-	1,368,091	-	1,368,091	1,367,691	400
<b>Sub-total</b>						
<b>11.0 Security Projects</b>	<b>26,650,000</b>	<b>8,771,771</b>	<b>8,400,000</b>	<b>43,821,771</b>	<b>40,014,521</b>	<b>3,807,250</b>
11.1 Kutulo sub- county - Deputy County Commissioners	-	1,300,000	-	1,300,000	1,299,105	895
11.2 Burmayo AP Camp	-	3,600,055	-	3,600,055	3,598,925	1,130
11.3 Kutulo AP camp	-	465	-	465	465	-
11.4 Kutulo Division chief's office	-	500	-	500	500	-
11.5 Gunana AP camp	-	21	-	21	21	-
11.6 Gunana AP camp	-	264	-	264	264	-
11.7 Elben chiefs office	-	1,900,000	-	1,900,000	1,895,381	4,619

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Programme/Sub-programme	Adjustments					
	Original Budget	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget	Actual on comparable basis	Budget utilization difference
		Kshs	Kshs	Kshs	Kshs	Kshs
11.8 Gunana Assistant County commissioners office	-	2,400,000	-	2,400,000	2,398,925	1,075
11.9 Haragal Division assistant County Commissioners office	-	2,400,000	-	2,400,000	2,398,925	1,075
11.10 Mansa Division assistant County Commissioners office	-	606,300	1,793,700	2,400,000	2,399,235	765
11.12 Wargadud chiefs office	-	1,900,000	-	1,900,000	1,897,241	2,759
11.13 Haragal police post	-	-	2,000,000	2,000,000	1,999,266	734
11.14 Duntow chiefs office	-	-	1,900,000	1,900,000	1,898,925	1,075
11.15 Kutulo Sub-county educations office	-	3,400,000	-	3,400,000	3,398,925	1,075
11.16 Tarbaj Sub-county Educations office	-	809,862	-	809,862	809,487	375
11.17 Dasheq division Assistant County Commissioners office	2,500,000	-	-	2,500,000	-	2,500,000
11.18 Dasheq division Assistant County Commissioners Residence	2,000,000	-	-	2,000,000	-	2,000,000
11.19 Tarbaj police station	1,400,000	-	-	1,400,000	-	1,400,000
11.20 kajaja 2 chief office	2,000,000	-	-	2,000,000	-	2,000,000
11.21 Haragaal Assistant County commissioners Residence	2,000,000	-	-	2,000,000	-	2,000,000
11.22 Haragal police post	1,000,000	-	-	1,000,000	1,000,000	-
<b>Sub-total</b>	<b>10,900,000</b>	<b>18,317,467</b>	<b>5,693,700</b>	<b>34,911,167</b>	<b>24,995,590</b>	<b>9,915,577</b>
<b>12.0 Acquisition of assets</b>						
12.1 Motor Vehicles	-	-	-	-	-	-
12.2 Construction of CDF office-2014	-	2,678	-	2,678	2,678	-
12.3 Purchase of furniture and equipment	-	-	-	-	-	-
12.4 Purchase of computers	-	-	-	-	-	-
12.5 Purchase of land	-	-	-	-	-	-
<b>Sub-total</b>	<b>-</b>	<b>2,678</b>	<b>-</b>	<b>2,678</b>	<b>2,678</b>	<b>-</b>
<b>13.0 Digital Hubs</b>						
<b>Sub total</b>						

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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			
<b>14.0 Others</b>						
14.1 Tertiary institution B/d	-	15,000.00	-	15,000	15,000	-
14.2 Health project B/F	-	2,759.00	-	2,759	2,759	-
<b>Sub total</b>	-	<b>17,759</b>	-	<b>17,759</b>	<b>17,759</b>	-
<b>13.0 Funds pending approval</b>						
13.1 Unapproved projects	-	46,810	-	46,810	-	46,810
<b>Sub-total</b>	-	<b>46,810</b>	-	<b>46,810</b>	-	<b>46,810</b>
<b>Total</b>	<b>170,469,857</b>	<b>98,320,882</b>	<b>18,511,633</b>	<b>287,302,391</b>	<b>191,333,627</b>	<b>95,968,764</b>

## **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 Tarbaj Constituency principal activity is to provide leadership and policy direction for effective and efficient management of the Fund

### **2. Statement of Compliance and Basis of Preparation**

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

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the international Public Sector Accounting Standards (IPSAS). The NG-CDF Tarbaj 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 Tarbaj Has recognised 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 the 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 process have been completed

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

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3. Adoption of New and Revised Standards

(When an IPSAS becomes effective on 1<sup>st</sup> January 20xx, it is applicable in Kenya from 1<sup>st</sup> 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	<b>Applicable 1<sup>st</sup> January 2025</b> 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.  <b>The standard is not applicable for Tarbaj constituency.</b>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<b>Applicable 1<sup>st</sup> January 2025</b> 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. Tarbaj Constituency has no physical asset intended for disposal.
IPSAS 45: Property Plant and Equipment	<b>Applicable 1<sup>st</sup> January 2025</b> 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.  <b>This IPSAS is applicable effective 1st July 2025</b>
IPSAS 46: Measurement	<b>Applicable 1<sup>st</sup> January 2025</b> The objective of this standard was to improve measurement guidance across IPSAS by: 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. The standard also introduces a public sector specific measurement bases called the current operational value.  <b>This IPSAS is applicable effective 1st July 2025.</b>
IPSAS 47: Revenue	<b>Applicable 1<sup>st</sup> January 2026</b> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful

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	information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.  <b>This IPSAS is applicable effective 1st July 2026.</b>
IPSAS 48: Transfer Expenses	<b>Applicable 1<sup>st</sup> January 2026</b> 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. <b>This IPSAS is not applicable at the constituency this Financial Year.</b>
IPSAS 49: Retirement Benefit Plans	<b>Applicable 1<sup>st</sup> January 2026</b> 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. <b>The standard is not applicable to the entity.</b>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<b>Applicable 1<sup>st</sup> January 2027</b> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>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.</li> <li>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.</li> </ul> <b>The standard is not applicable to the entity</b>

*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 15th June 2024 for the period 1<sup>st</sup> July 2024 to 30<sup>th</sup> 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.

**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.

**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.

**m) 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.

**n) 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.

**o) Comparative figures**

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

**p) 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	FY 2024-2025
	Kshs
NGCDFB Transfers (Allocation for the FY)	170,469,857
<b>Total</b>	<b>170,469,857</b>

7. Transfers from domestic and foreign partners

Description	FY 2024-2025
	Kshs
Grants	-
<b>Total</b>	<b>-</b>

8. Finance income

Description	FY 2024-2025
	Kshs
Interest Income on Bank Deposits	-
<b>Total</b>	<b>-</b>

9. Miscellaneous income

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

10. Employee cost

	FY 2024-2025
	Kshs
NG-CDFC Basic staff salaries	4,261,334
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	-
Employer Contributions Compulsory national social security schemes	248,880
Employer Contributions Compulsory Housing levy	63,900
Employer contributions to National Industrial Training Authority	7,800
Other Specify	-
<b>Total</b>	<b>4,581,914</b>

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**11. Committee Expenses**

	<i>FY 2024-2025</i>
	<b>Kshs</b>
Sitting allowance	1,146,661
Other Committee expenses	1,898,000
<b>Total</b>	<b>3,044,661</b>

**12. Use of Goods and services**

	<i>FY 2024-2025</i>
	<b>Kshs</b>
Utilities, supplies and services	80,623
Communication, supplies and services	134,500
Domestic travel and subsistence	789,200
Printing, advertising and information supplies & services	-
Office Rent	-
Training expenses	3,334,000
Hospitality supplies and services	84,400
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	589,105
Fuel, oil & lubricants	4,400
Bank charges	36,888
Routine maintenance – vehicles and other transport equipment	-
Routine maintenance – other assets	43,800
Strategic plan expenses	-
Other operating expenses	942,486
<b>Total</b>	<b>6,039,401</b>

**13. Other Government Units Actual expenditure**

<b>Description</b>	<i>FY 2024-2025</i>
	<b>Kshs</b>
Primary Schools Actual expenditure	40,119,784
Secondary Schools Actual expenditure	28,954,576
Tertiary Institutions Actual expenditure	40,014,521
<b>Total</b>	<b>109,088,881</b>

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**14. Other Grants and transfers Actual expenditure**

	<i>FY 2024-2025</i>
	<b>Kshs</b>
Bursary – secondary schools	10,969,500
Bursary – tertiary institutions	31,702,000
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	24,995,986
Climate change mitigation projects	811,410
Emergency projects Actual expenditure	-
Roads projects Actual expenditure	-
Others specify	24,474
<b>Total</b>	<b>68,503,370</b>

**15. Depreciation and Amortization Expenses**

Description	<i>FY 2024-2025</i>
	<b>Kshs</b>
Property Plant and Equipment	2,168,096
Intangible Assets	-
<b>Total</b>	<b>2,168,096</b>

**16. Digital Hubs Expenses**

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

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**17. Gain/loss on Sale of Assets**

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

**18. Impairment Loss**

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

**19. Cash and Cash Equivalents**

Name Of Bank and Account No.	FY 2024-2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Bank Accounts (Cash Book Bank Balance)</b>		
<i>KCB, A/C-1322813949. (Operations)</i>	72,715,167	95,570,692
<i>Operations account pending closure (NBK -01020069405200.)</i>	-	1,380,919
<i>KCB, account No 1327717220. (Deposit account)</i>	2,668,831	1,322,460
<i>Name of Bank, account No. (PMC's account)</i>	1,114,909	46,810
<b>Total</b>	<b>76,498,907</b>	<b>98,320,881</b>
<b>Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations <i>(Specify)</i>	-	-
<b>Total</b>	-	-
<i>[Provided Cash Count Certificates for Each]</i>		

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20. Receivables from Exchange Transactions

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

(Entity to state the expected credit loss rates for various categories of its receivables. The entity should

i. Ageing Analysis for Receivables

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

21. Receivables from Non-Exchange Transactions

Description	FY 2024-2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	19,469,857		18,511,653	
Outstanding imprest	-		-	
<b>Total</b>	<b>19,469,857</b>		<b>18,511,653</b>	
Ageing Analysis- Receivables from non-exchange transactions	FY 2025	% of the total	Opening Balance	% of the total
Less than 1 year	19,469,857	100%	18,511,653	100%
Between 1-2 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	<b>19,469,857</b>	<b>100%</b>	<b>18,511,653</b>	<b>100%</b>

22. Prepayments

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

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**23. Property, Plant and Equipment**

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Capital Work progress	Total
Depreciation Rate(specify)		2%	25%	12.5%	30%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 <sup>st</sup> July 2024	-	15,800,000	-	3,509,999	1,617,000	-	20,926,999
Additions	-	-	-	-	75,400	-	75,400
Disposals	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-
As At 30 <sup>th</sup> June 2025	-	15,800,000	-	3,509,999	1,692,400	-	21,002,399
Depreciation And Impairment							
Opening Depreciation		1,580,000	-	438,750	485,100		2,503,850
Depreciation	-	1,422,000	-	383,906	362,190	-	2,168,096
Disposals	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-
As At 30 <sup>th</sup> June 2025		3,002,000	-	822,656	847,290	-	4,671,946
Net Book Values							
Bal as at 1 <sup>st</sup> July 2024	-	14,220,000	-	3,071,249	1,131,900	-	18,423,149
As At 30 <sup>th</sup> June 2025	-	12,798,000	-	2,687,343	845,110	-	16,330,453

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**Valuation**

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

**23 b) Property, Plant and Equipment at Cost**

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

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	15,800,000	-	15,800,000
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	1,617,000	847,290	769,710
Office Equipment, Furniture, And Fittings	3,509,999	822,656	2,687,343
<b>Total</b>	<b>20,926,999</b>	<b>1,669,946</b>	<b>19,257,053</b>

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**24. Intangible Assets**

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

**25. Right-of use assets**

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

**26. Trade and Other Payables**

Description	FY 2024-2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Trade payables	-		-	
Employee payables	-		-	
Other payables	-		-	
<b>Total trade and other payables</b>	-		-	
<b>Aging analysis: (Trade and other payables)</b>	<b>FY2024-2025</b>	<b>% of the Total</b>	<b>1<sup>st</sup> July 2024</b>	<b>% of the Total</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%

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2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (tie to above total)</b>	-		-	

**27. Third-Party deposits**

	<i>FY 2024-2025</i>
	<b>KShs</b>
Retention as at 1 <sup>st</sup> July 2024(A)	-
Retention held during the year (B)	-
Retention paid during the Year (C)	-
<b>Closing Retention as at 30<sup>th</sup> June 2025 D= A+B-C</b>	-

**28. Lease Liabilities**

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

**29. Gratuity Provision**

Description	<i>FY 2024-2025</i>
	<b>Kshs</b>
Gratuity at the beginning of the year 1 <sup>st</sup> of July 2024	2,704,264
Gratuity held during the year	1,378,260
Gratuity paid during the year	-
<b>Total Gratuity Provision 30th June 2025(A+B-C)</b>	<b>4,082,524</b>

**30. Cash Generated from Operations**

	FY 2024-2025
	Kshs
<b>Surplus/Deficit for the year</b>	<b>(24,334,726)</b>
<b>Adjusted for:</b>	
Depreciation	2,168,096
Impairment	-
Gains and losses on disposal of assets	-
	-
<b>Working capital adjustments</b>	
Increase/decrease in receivables	(958,204)
	-
Increase/decrease in payables	1,378,260
	-
<b>Net cash flow from operating activities</b>	<b>(21,821,974)</b>

**31. Financial Risk Management**

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

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i) **Credit risk**

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

**Financial Risk Management**

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025 (Current FY)</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	19,469,857	19,469,857	-	-
Bank balances	<b>76,559,432</b>	<b>76,559,432</b>	-	-
<b>Total</b>	<b>96,029,289</b>	<b>96,029,289</b>	-	-
<b>As at 30 June 2024 (Previous FY)</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	18,511,653	18,511,653	-	-
Bank balances	<b>98,320,881</b>	<b>98,320,881</b>	-	-
<b>Total</b>				

**Financial Risk Management**

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

**ii) Liquidity risk management**

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

Description	Less than 1	Between 1-3	Over	Total
	month	months	months	
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025</b>				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	2,668,839	2,668,839
<b>Total</b>	-	-	<b>2,668,839</b>	<b>2,668,839</b>
<b>As at 30<sup>th</sup> June 2024</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	-	-	-	-

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

## Financial Risk Management

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

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
<b>FY 2024-2025</b>			
Euro	10%	-	-
USD	10%	-	-
<b>FY 2023-2024</b>			
Euro	10%	-	-
USD	10%	-	-

### b) Interest rate risk

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

#### Management of interest rate risk

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

#### Fair value of financial assets and liabilities

##### a) Financial instruments measured at fair value.

##### Determination of fair value and fair values hierarchy

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

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

### iv) Capital Risk Management

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

Description	FY 2024-2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Revaluation Reserve	95,569,807	95,569,807
Retained Earnings	36,981,612	-

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Capital Reserve	-	-
<b>Total Funds</b>	<b>132,551,419</b>	<b>95,569,807</b>
Total Borrowings	-	-
Less: Cash and Bank Balances	<b>76,498,907</b>	<b>98,320,881</b>
Net Debt/(Excess Cash And Cash Equivalents)	<b>76,498,907</b>	<b>98,320,881</b>
<b>Gearing</b>	<b>0%</b>	<b>0%</b>

**32. Related Party Disclosures**

	<i>FY 2024-2025</i>	<i>Opening Statement 1<sup>st</sup> July 2024</i>
	Kshs	Kshs
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	1,146,661	1,621,000
<b>Transaction with the NGCDF Board</b>		
Transfers from the NGCDF Board during the year	169,511,653	197,215,033
<b>Total</b>		

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

**Contingent Liabilities**

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

**35. Capital Commitments**

Capital Commitments	FY 2024-2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
<b>Total</b>	-	-

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

**38. Currency**

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

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**18. Annexes**  
**Annex 1: Summary of Asset Register**

Asset class	Historical Cost/valuation cost balance brought forward	Additions during the year (Kshs)	Depreciation	Value at Year End
Land	-	-	-	-
Buildings	15,800,000	-	3,002,000	12,798,000
Motor vehicles	-	-	-	-
Furniture and fittings	3,509,999	-	822,656	2,687,343
Computers & ICT Equipment	1,617,000	75,400	847,290	845,110
Work in progress	-	-	-	-
<b>Total</b>	<b>20,926,999</b>	<b>75,400</b>	<b>4,671,946</b>	<b>16,330,453</b>

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**Annex 2 –PMC Bank Balances as at 30<sup>th</sup> June 2025**

PMC	Bank	Account number	Bank Balance	Bank Balance
			FY 2024-2025	FY 2023-2024
Tarbaj Location Road P M C	Nbk-wajir Branch	121001560101	3,956	3,956
Tarbaj Sub County Director Of Education Pmc	Nbk-wajir Branch	1553212923600	1,707	1,707
Sarman Primary P M C	Nbk-wajir Branch	1553211788100	6,900	920
Elben Primary School P M C	Nbk-wajir Branch	1553211241700	205	205
Wargadud Location Security P M C	Nbk-wajir Branch	1553212086800	920	920
Durwey Primary School P M C	Nbk-wajir Branch	1553211785000	925	925
Balatul Amin Primary School Pmc	Nbk-wajir Branch	1553211207000	19,065	19,065
Mansa Boys S School	Nbk-wajir Branch	121001344701	14,074	11,134
Mado Primary School P M C	Nbk-wajir Branch	1553211533100	245	245
Katote Primary School	Nbk-wajir Branch	1282069439800	85	85
Hassan Yarrow Pri School (cdf)	Nbk-wajir Branch	1282069429600	623	213
Dodha Pri School(cdf)	Nbk-wajir Branch	1282069429500	128	128
Ogoralle Primary School P M C	Nbk-wajir Branch	1553211685500	1,420	1,420
Burmaya Security Project Mgt Committee	Nbk-wajir Branch	1553229207700	180	125
Tarbaj Deputy County Commissioner's Office	Nbk-wajir Branch	1553241628800	765	765
Tarbaj Sub-county Registrar's Office	Nbk-wajir Branch	1553241343400	165	165
Sarman Division Chief Office	Nbk-wajir Branch	1553240474300	165	165
Tarbaj Sports Coordination Pmc	Nbk-wajir Branch	1553263435900	1,299	650
Majabow Mixed Day & Nursery Primary School Pmc	Kcb-wajir Branch	1330496531	666	800
Tarbaj Loc Pmc(sports)	Nbk	121001943601	1,246	1,246
Mansa Police Security Pmc	Nbk	1553264561900	-	200
Dambas Chief Office Pmc	Nbk	1553247103000	-	525
Tarbaj Police Camp Pmc	Nbk	1553241178200	-	1,246
Elyunis Primary School	Nbk-wajir Branch	7711425155	4,795	
Dambas Chief's Office Pmc	Nbk-wajir Branch	1553247103000	525	
Tarbaj Police Camp Pmc	Nbk-wajir Branch	1553241178200	1,246	
Kutulo Mixed Day & Boarding Secondary School	Kcb-wajir Branch	1330075439	2,676	
Hon Am.sheikh Mixed Day & Boarding Secondary School	Kcb-wajir Branch	1324377194	1,500	
Lafaley Primary School Pmc	Kcb-wajir Branch	1331770351	11,264	
Kutulo Primary School(development)	Kcb-wajir Branch	1104700905	1,841	
Ileys Mixed Day Secondary School	Kcb-wajir Branch	1333108826	3,151	
Hadadogof Mixed Day And Nursery Primary School	Kcb-wajir Branch	1316398056	552	

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Balat Raha Primary School	Kcb-wajir Branch	1328789292	582	
Kubey Mani Primary School	Kcb-wajir Branch	1316390004	96	
Tarbaj Mixed Day & Boarding Pmc	Kcb-wajir Branch	1326695703	1.4	
Johar Primary School Development	Kcb-wajir Branch	1332877486	507	
Machin Ben Primary School	Kcb-wajir Branch	1332082386	597	
Sarman Mixed , Boarding & Day Secondary School	Kcb-wajir Branch	1328027139	2411	
Tarbaj Sub-county Director Office (education)	Kcb-wajir Branch	1330400429	1,067	
Kutulo Sub-county Pmc (education)	Kcb-wajir Branch	1331887844	597	
Gunana Division Assistant County Commissioners Office	Kcb-wajir Branch	1329735536	2,386	
Abdigaaney Primary School	Kcb-wajir Branch	1328769844	900	
Mansa Primary School	Kcb-wajir Branch	1329863372	2,380	
Balatulamin Primary School	Kcb-wajir Branch	1332536093	586	
Hassan Yarrow Primary School	Kcb-wajir Branch	1332324703	173	
Dambas Primary School	Kcb-wajir Branch	1327940221	701	
Burmayo Primary School	Kcb-wajir Branch	1329946294	2,971	
Ogoralle Primary School	Kcb-wajir Branch	1332088554	736	
Burmayo Police Post	Kcb-wajir Branch	1331785634	2,356	
Dalsan Primary School	Kcb-wajir Branch	1327377977	586	
Mansa Assistant County Commissioner Office	Kcb-wajir Branch	1332749518	1,982	
Berjanai Mixed Day Nursery Primary School	Kcb-wajir Branch	1328212416	138	
Dunto Chief's Office Pmc	Kcb-wajir Branch	1329734572	405	
Mado Primary School	Kcb-wajir Branch	1330575342	1,971	
Majabow Mixed Nursery & Day Primary School	Kcb-wajir Branch	1330496531	666	
Farjano Primary School Pmc	Kcb-wajir Branch	1330524845	1,571	
Haragaal Division Assistant County Commissioners Office	Kcb-wajir Branch	1331180678	356	
El-dambas Primary School	Kcb-wajir Branch	1341755886	1,000,000	
Elben Chiefs Office	Kcb-wajir Branch	1329734947	4241	
Dodtha Primary School	Kcb-wajir Branch	1331148383	856	
Wargadud Chiefs Office Pmc	Kcb-wajir Branch	1334853304	2,381	
<b>Total</b>			<b>1,114,908</b>	<b>46,810</b>

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**Annex 3: Progress on Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/TBJ/AUD/C DF/WJR/1/24	Unsupported bursary payments	We are always facing a problem in accessing the receipts and acknowledgement letters from schooling institutions due to distance proximity and hence it take long to receive the same receipts when sent hence producing them in time for verification as requested, do contradict.	The same receipts have been received, though late after the audit request was made	
OAG/TBJ/AUD/C DF/WJR/2/24	Land without ownership and value and ICT equipment, furniture and fittings not having serial numbers and tagging	The land in which the NGCDF Office was built is a community land and was donated by the community, through the area chief. We approached the Lands office in Wajir with regard to registration and valuation and the process is on-going and hope to concluded soon.  With regard to ICT equipment, furniture and fittings , serialization and tagging have been done on the affected assets	Land ownership -On-going Serialization & Tagging of Assets- Resolved	31 <sup>st</sup> December 2026

Fund Account Manager

Name: Hassan Ali Hassan

Signature

