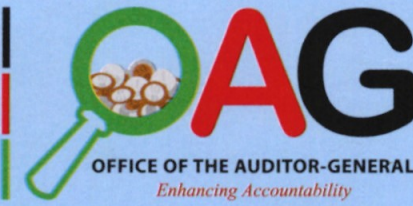


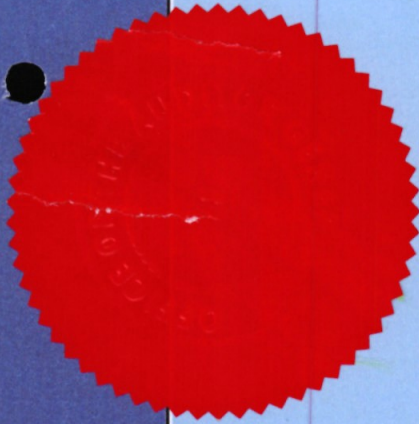
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REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL  
Enhancing Accountability



 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
DATE: 21 APR 2026	DAY. TUESDAY
TABLED BY:	Hon. SILVANUS OSORO, MP (MAJORITY PARTY WHIP)
CLERK-AT THE-TABLE:	MROFU MWALE

PARLIAMENT  
OF KENYA  
LIBRARY

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
SUNA EAST CONTITUENCY**

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



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**SUNA EAST 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)

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

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## **1. Acronyms and Definition of Key Terms**

### **A. Acronyms**

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

### **B. Definition of Key Terms**

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

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

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

### **1. 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.

### **2. Key Management**

The NGCDF Suna East 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	Cynthia Robi Chacha
2.	National Sub-County Accountant	CPA Andrew Anyal
3.	Chairman NGCDFC	Alphonse Ombok
4.	Member NGCDFC	Samwuel Amara
5.	Member NG CDFC	1. Maurine Atieno 2. William Odera 3. Agnes Indiya

### **3. Fiduciary Oversight Arrangements**

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Suna East 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.

**4. NGCDF Suna East Constituency Headquarters**

NG-CDF Office Building  
Next to IEBC Offices  
MIGORI - KENYA.

**5. NGCDF Suna East Constituency Contacts**

P.O. Box 923-40416  
Telephone: (254) 727389947  
E-mail: [sunaeastcdf.ngcdf.go.ke](mailto:sunaeastcdf.ngcdf.go.ke)  
Website: [www.sunaeastgo.ke](http://www.sunaeastgo.ke)

**6. NGCDF Suna East Constituency Bankers**

1. Operations Account  
Kenya Commercial Bank.  
Branch: Migori  
P.O Box 923  
Migori
2. Deposit Account Equity Bank.  
Migori Branch  
P.O. Box 923  
Migori
3. Project Management Committee Accounts  
Branch -Equity Migori  
P.O. Box 923  
Migori

**4. Independent Auditor**

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





**5. 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><b>Chairman -Alphonse Ombok</b></p>	<p><b>Alphonse Ombok Ouma</b> was born on 1<sup>st</sup> January 1978. He is a holder of KCSE certificate from Kwa Secondary school. He has over 15 years' experience as Farmer and businessman</p> <p>He joined Suna East NG-CDF Committee in the year 2014 as a Male Adult Representative from Kwa Ward</p> <p>He is currently serving as a Chairperson to the Suna East NG-CDF Committee.</p>
 <p><b>Maurine Atieno -Secretary</b></p>	<p><b>Maurine Atieno</b> was born on 29<sup>th</sup> May 1990. She is a holder of KCSE certificate from Moi Suba Girls High Secondary school and a trained PI Teacher but not employed. He has over 5 years' experience as businesswoman</p> <p>She joined Suna East NG-CDF Committee in the year 2017 as a female youth Representative from God Jope Ward</p> <p>She is currently serving as a secretary to the Suna East NG-CDF Committee.</p>
 <p><b>Lennox Omondi -Member</b></p>	<p><b>Lennox Omondi</b> was born on 6<sup>th</sup> April 1994. He is a holder of KCSE certificate from Kanga High Secondary school and a trained Teacher but not employed. He joined Suna East NG-CDF Committee in the year 2020 as a Male youth Representative from Suna Central Ward</p> <p>He is currently doing motivational talks to young people and empowering them on life skills and has a certificate in leadership.</p>
	<p><b>Samwel Amara</b> was born on 25<sup>th</sup> December,1974. He is a holder of KCSE certificate. He is currently working as a farmer.</p> <p>He joined Suna East NG-CDF Committee in the year 2022 as a Male Adult Representative from Kakrao Ward.</p>

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<p><b>Samwel Amara- Member</b></p>	
	<p><b>Roselyne Abwajo</b> was born on 17th January 1983. She is a holder of KCSE certificate from Moi Suba Girls High school. He has experience as businesswoman and a farmer.</p> <p>She joined Suna East NG-CDF Committee in the year 2025 Female Adult Representative from God Jope Ward</p>
<p><b>Roselyne Abwajo -Member</b></p> 	<p><b>Agnes Indiya</b> was born on 27th October 1997. She is a holder of KCSE certificate from Hobunaka girls secondary school. She joined Suna East NG-CDF Committee in the year 2022 as a Female Representative to date from Kakrao Ward</p> <p>She is currently a business lady.</p>
<p><b>Agnes indiya - Member</b></p> 	<p><b>Tom Omondi</b> was born on January 1974. He is a holder of KCSE certificate. He joined Suna East NG-CDF Committee in the year 2017 as a Male PLWD Representative from Kwa Ward.</p> <p>He has worked with various NGOs in community service and support. He is currently working with small CBO.</p>
<p><b>Tom Omondi- Member</b></p> 	<p><b>William Odera</b> was born on 9<sup>th</sup> January 1981. He is a holder of KCSE certificate. He joined Suna East NG-CDF Committee in the year 2017 as a coopted Representative from Suna Central Ward.</p> <p>He is currently farming.</p>
<p><b>William Odera - Member</b></p>	

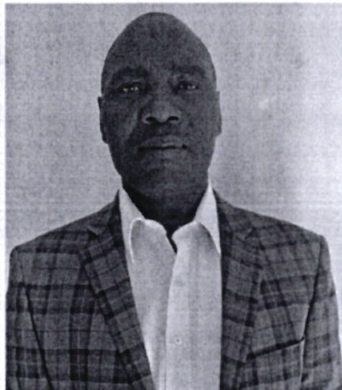
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	<p>She was born on 12<sup>th</sup> May 1978 and is the Deputy County commissioner.          She is a holder of KCSE certificate from Bishop Gatimu Gandu Girls High Secondary school          She holds a degree in sociology, master’s in governance and leadership.          She is a member of NG-CDF Committee as an Deputy County Commissioner.</p>
<p><b>Milka Kariuki -Deputy County commissioner.</b></p>	<p><b>Cynthia Robi</b> was born on 2nd October 1988. She is a holder of MBA (Public Policy and Administration) from Mt. Kenya University, BBA (Accounting and Finance) from Kenya Methodist University and Certified Mediator with over 8 years’ experience from both public and private sectors. She is currently doing her thesis in PhD in Business Administration- Strategic management          She is currently serving as a Fund Account Manager at the NG-CDF Board, posted to Suna East NG-CDF.</p> <p>She is a member of NG CDF - Committee as an Officer of the Board and an Ex-officio.</p>
	<p><b>Cynthia Robi – Ex-officio</b></p>

Former NGCDFC Member:

1. Dorice Mwajuma – served since 2013 to 2024

#### 4. NG-CDFC Chairman's Report



**Alphonse Ombok**

##### **Suna East- NGCDFC Chairman**

The financial year 2024/2025 that ended on 30th June 2025 was a unique year full of success and challenges in terms of conceptualization, approvals and implementation of the various projects within the constituency. Upon assumption of office, we had a robust public Participation exercise that enabled the Committee to listen to the public proposals in all the four wards that culminated in prioritizing of Constituency projects proposal. Then the approval process that took quite some time and upon approvals, the implementation of Projects. With limited time available, the Constituency received a total allocation of Ksh. **170,469,856.74** of which only Ksh. **152,469,857** was disbursed and utilized.

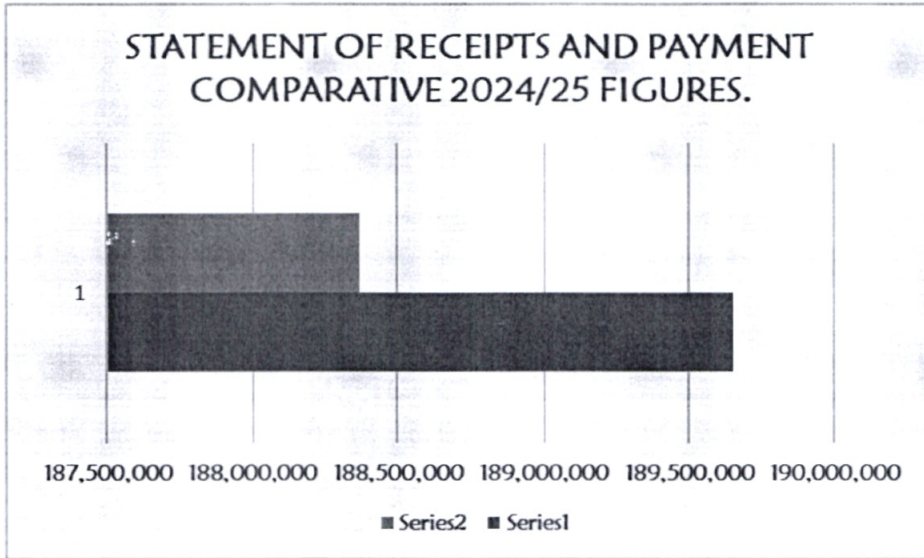
The table below shows a summary of the budget and the implementation level

<b>PAYMENT</b>	<b>Budget</b>	<b>Actual</b>
Compensation of employees	3,708,313	2,592,871
Committee expenses	5,364,282	4,778,941
Use of goods and services	6,269,649	5,403,139
Transfers to Other Government Units	62,799,041	99,053,306
Other grants and transfers	92,328,572	76,643,000
<b>TOTAL</b>	<b>170,469,857</b>	<b>188,471,257</b>

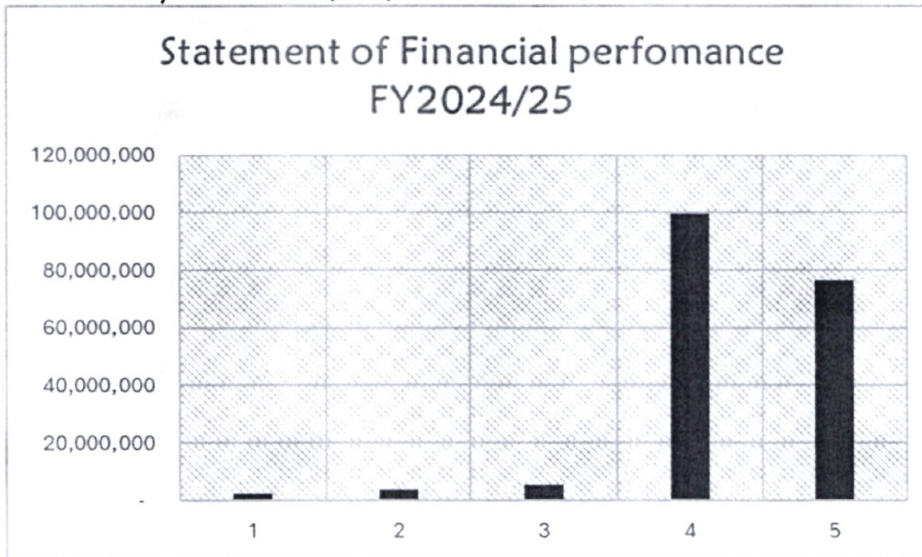
Table 1: Summary of Payments

#### **Budget performance**

- The Suna East Constituency was allocated **Ksh. 170,469,856.74** during the year and balances brought forward and the below statement of receipts and payments represent the performance for the year of FY 2024/25 in comparatively



Series 1: Receipts- **189,654,784**  
 Series 2: Payments - **188,371,504**



1: Employee costs- **2,612,264**  
 2: Committee expenses – **3,743,000**  
 3: Use of Goods and Services-**5,317,659**  
 4: Other Grants and Transfers Actual expenditure- **76,643,000**  
 5: Other Government Units Actual expenditure- **99,779,412**

**Emerging Issues**

During the financial year under review, the following were the emerging issues that the NGCDFC had to handle;

- I. The introduction of E-procurement process that necessitate training of members of the committee and staff.
- II. The rejection of finance bill 2023 that could have seen Suna East NGCDF benefiting with additional 30 million and increased development programs.

#### **Achievements of Suna East**

During the Year under review FY 24/25 we had a number of achievement in terms of project development and Bursaries to needy student of which we have sample a number of projects for evident.

#### **SUCCESS STORIES.**





Migori Muslim Primary School (Construction of Eight classrooms to completion) which has decongested pupils learning environment.



Kwa Secondary School. Construction of storey building 4 roomed Administration and 4classrooms.



God Jope Primary -Construction of science Laboratory to completion.

### **Challenges**

Major challenges faced by the Fund include;

1. Delay in disbursement of funds from the board that has affected timely implementation of projects.
2. The removal of sports as a fundable activity that has led to idleness amongst the youth who were initially benefiting from the kitty. We are currently receiving a lot of requests on the same though we are not able to fund.
3. Late Project proposal making due to late circulars
4. The Challenge is the NGCDF as fund being shaky in operation, not having clear work plans especially in funds availability against time to implement before the closure of the financial year.

### **Recommended way forward.**

We are trying our best to have upon confirmation of projects being in the code list we start some tender process so that when funds are disbursed the project is ongoing or starts up immediately.

.....  


Name *Appliance Ombok*  
Chairman NGCDF Committee

## 5. Statement Of Performance Against Predetermined Objectives for FY2024/25

### Introduction

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

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

1. To have all children of school going age attending school
2. To enhance security
3. To enhance energy saving.
4. To know how to mitigate and control disaster in case

### 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	In FY 24/25 -we increased 18 number of classrooms, 2 laboratories 4.  - Bursary beneficiaries at all levels were awarded at average rate of Ksh. 10,000 out of which over 4705 Students benefited from the financial year allocation. 189 Students benefited from

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			bursary's beneficiaries at all levels	bursary we PLWD which most received Ksh. 20,000. Total male beneficiary is 2391 and Female 2314. The bursary impacted most students since it came when most students had been sent home for school fees arrears.
Security	To enhance security	Reduce rate of crime and insecurity	Number of usable physical infrastructure build in the area	Suna Sagegi chiefs office to be built in the financial year
Environment	To enhance energy saving.	Energy conservation	Installation of Water tanks and nursery beds	Significant progress has been made in waste management, especially in collaboration with local communities. Tree planting initiatives have also been launched, contributing to environmental sustainability. We budgeted for planting of tree seedlings in 17 institutions within Suna East Constituency which shall do nursery beds.
Emergency	To know how to mitigate and control disaster in case	To mitigate on risk measures	Repair of destroyed infrastructure during heavy rain	Suna East NG-CDF was able to repair three schools which were blown by heavy rains.
Others (Specify)	Matching funds for electricity installation	To enhance supply of electricity in the constituency-	Installation of elecricity	Matching funds for electricity installation and power connections within Lwanda Asande-Malienga Area

## **6. Governance Statement**

### **APPOINTMENT OF NG-CDFC MEMBERS**

The process of appointing members to the National Government Constituencies Development Fund Committee (NG-CDFC) in Kenya involves several steps and is governed by the National Government Constituencies Development Fund Act, 2015. This committee plays a crucial role in overseeing the allocation and utilization of funds for constituency development projects. Here's a general outline of the process:

#### **1) Nomination by National Government Constituency Development Fund Committees (NG-CDFCs):**

The members of the National Government constituency committee are selected by a selection panel established in accordance with the law upon an occurrence of a vacancy in the constituency committee.

#### **2) Advertisement of Vacancies:**

The Officer of the Board within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to the constituency committee.

#### **3) Application Submission:**

Interested candidates from various constituencies submit their applications to the NG-CDF Office within the specified deadline. Applicants are typically required to provide their qualifications, experience, and other relevant information.

#### **4) Shortlisting of Candidates:**

The selection panel within fourteen days of receiving the applications selects five applicants taking into account age, gender, special interest groups and regional balance. Within seven days of the selection process, the officer of the Board submits to the Board the names of the selected candidates together with the report of the selection panel.

#### **5) Selection and Appointment:**

The Board then submits the names of the seven persons selected from each constituency to the National Assembly for approval. Within fourteen days after receipt of the names approved by the National Assembly, the Board appoints the members of the constituency committee by a Gazette notice. The Board, within fourteen days of the gazettelement of

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members of the constituency committee, informs the members of their appointment in writing as the following were gazette for 2025.

Five best NG-CDF applicants were selected taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act

S/N	Name	Category representation	Ward
1.	Alphonse Ombok	Male (Adult)	Kwa
2.	Samuel Amara	Male (Adult)	Kakrao
3.	Roselyne Alice Abwajo	Female (Adult)	God Jope
4.	Maurine Atieno Ochieng	Female (Youth)	God Jope
5.	Indiya Agnes Ayoti	Female (Youth)	Kakrao
6.	Lennox Wilfred Omondi	Male (Youth)	Suna Central

**Nominee of the person representing persons with disability**

S/N	Name	Nominating Organization	Nature of Physical Impairment	Ward
1.	Tom Omondi Opiyo	Migori Integrated Development disability Organization.	Deformed Limbs	Kwa

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

S/N	Name	Gender	Ward
1.	William Odero	Male(Adult)	Suna Central

The above committee was gazetted on 21<sup>st</sup> May 2025 by the Chief Executive Officer of the Board via Gazette Notice Vol. CXXVII-No. 98

S/N	Name	Category	Statutory Provision Under NG-CDF Act
1.	Alphonse Ombok	Male Adult Representative	Appointment, pursuant to Sec. 43 (2) (b)
2.	Samuel Amara	Male Adult Representative	Appointment, pursuant to Sec.

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			43 (2) (b)	
3.	Maurine Ochieng	Atieno	Female Youth Representative	Appointment, pursuant to Sec. 43 (2) (c))
4.	Roselyne Abwajo	Alice	Female Adult Representative	Appointment, pursuant to Sec. 43 (2) (c)
5.	Tom Omondi Opiyo		Representative of Persons Living with Disability	Appointment, pursuant to Sec. 43 (2) (d)
6.	Lennox Omondi	Wilfred	Male Youth Representative	Appointment Pursuant to Sect. 43 (2)(e)
7.	Indiya Agnes Ayoti		Female Adult Representative	Appointment Pursuant to Sect. 43 (2)(e)

The members took over the office on the first meeting on 11<sup>th</sup> June 2025 and went through the process electing the chairperson and the secretary of the committee. The following members were elected.

	NAME	POSITION	WARD
1	Alphonse Ombok	Chairperson	Kwa
2	Maurine Ochieng	Secretary	God Jope

The NGCDF Committee had served for a period of 2 Years which commenced in 29<sup>th</sup> November 2022 to August 2024

NG-CDF Regulations Section 7(6) & (7) requires that the first meeting, a Constituency Committee shall establish two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board and in establishing sub-committees. Under paragraph 5, constituency Committee shall ensure that there is equitable representation

### **The NG-CDF tenure**

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 outgoing committee handed over the office on 12<sup>th</sup> June, 2025 and the incoming committee became active immediately for a period of two years till 11<sup>st</sup> June 2027 as per the constituency guidelines.

## **REMOVAL OF NG-CDFC MEMBERS**

The removal of National Government Constituencies Development Fund Committee (NG-CDFC) members in Kenya can occur under certain circumstances and is governed by the National Government Constituencies Development Fund Act, 2015. The Act outlines specific provisions for the removal of NG-CDFC members. Here are some common reasons and the general process for removing NG-CDFC members:

- **Misconduct or Incompetence**

If an NG-CDFC member is found to be engaged in misconduct, malpractice, or incompetence in the performance of their duties, they can be removed from office. Misconduct may include corruption, embezzlement of funds, or any behavior that undermines the integrity of the NG-CDFC.

- **Conviction of a Criminal Offence**

If an NG-CDFC member is convicted of a criminal offence, especially one related to corruption or financial impropriety, they may be subject to removal from their position.

- **Incapacity or Inability to Perform Duties**

If a member becomes incapacitated due to illness, injury, or any other reason that renders them unable to perform their duties effectively, they may be removed from the NG-CDFC.

- **Non-Attendance**

NG-CDFC members are expected to attend meetings and fulfil their responsibilities. Persistent non-attendance or failure to actively participate in the committee's activities can lead to removal.

The general process for removing NG-CDFC members typically involves the following steps:

- **Complaint or Petition**

In most cases, a complaint or petition outlining the reasons for removal is submitted to the NG-CDF Board or the relevant authority responsible for overseeing the NG-CDFC.

- **Investigation**

The NG-CDF Board or a designated body initiates an investigation into the allegations or reasons for removal. This investigation may involve gathering evidence, conducting interviews, and assessing the situation.

- Recommendation

After the investigation is completed, a recommendation is made based on the findings. If the evidence supports the removal of the NG-CDFC member, a formal recommendation for removal is made to the appropriate authority.

- Decision and Approval

The decision to remove an NG-CDFC member may require approval from the relevant authority.

- Notification

Once the decision to remove an NG-CDFC member is finalized and approved, the member is formally notified of their removal.

- Replacement

Depending on the circumstances, a process to fill the vacant NG-CDFC position may be initiated to ensure the committee continues to function effectively.

## **ROLES AND FUNCTIONS OF NG-CDFC**

- Resource Allocation

The committee is responsible for determining how the NG-CDF funds are allocated within the constituency. This involves identifying priority areas for development and setting aside budgets for various projects and programs.

- Project Identification

NG-CDF Committees are tasked with identifying development projects within the constituency. They often consult with the local community to gather input and assess the needs of the constituency through public participation.

- Project Selection

Once projects are identified, the committee must evaluate and prioritize them based on their feasibility, impact, and alignment with the constituency's development goals.

- Budgeting

Committees are responsible for creating and managing budgets for approved projects. They need to ensure that funds are allocated appropriately and efficiently to cover project costs.

- **Project Implementation**

The committee monitors the progress of ongoing projects to ensure they are being implemented according to plan. They may also address any challenges or delays that arise during implementation.

- **Financial Management**

NG-CDF Committees are responsible for the financial management of the funds allocated to the constituency. This includes managing bank accounts, financial reporting, and ensuring that funds are used in accordance with the law.

- **Accountability and Transparency**

Committees are expected to maintain a high level of transparency in their operations. They must provide regular reports to the public and stakeholders on the utilization of NG-CDF funds.

- **Community Engagement**

Committees should engage with the local community to keep them informed about the NG-CDF projects and to gather feedback and input on development priorities.

- **Audit and Evaluation**

NG-CDF Committees are subject to regular audits to ensure that funds are used for their intended purposes and in compliance with the law. They may also evaluate the impact of projects and make necessary adjustments.

- **Compliance with Regulations**

It's essential for NG-CDF Committees to comply with all relevant laws, regulations, and guidelines governing the use of constituency development funds.

- **Advocacy**

In some cases, NG-CDF Committees may advocate for additional resources or support from the national government to meet the development needs of their constituencies.

## **INDUCTION AND TRAINING OF NG-CDFC MEMBERS**

The training of members of a National Government Constituency Development Fund Committee (NG-CDFC) typically involves a combination of orientation, capacity building, and ongoing support. The NG-CDFC is responsible for overseeing the allocation and

utilization of funds allocated to constituencies for development projects, and their members need to have a good understanding of their roles and responsibilities. Here are some key components of training for NG-CDFC members:

- Orientation

New members of the NG-CDFC should receive an orientation that provides an overview of the organization's structure, mandate, and objectives. This may include an introduction to the legal framework governing the NG-CDF and the specific roles and responsibilities of committee members.

- Legal and Regulatory Framework

Members should be educated on the relevant laws, regulations, and guidelines governing the NG-CDF. They should understand the rules and procedures for allocating and disbursing funds, as well as the reporting and accountability requirements.

- Financial Management

Training in financial management is crucial, as NG-CDFC members are responsible for overseeing the use of public funds. This may include budgeting, financial reporting, and auditing processes.

- Project Management

NG-CDFC members should have a basic understanding of project management principles. They should know how to evaluate project proposals, monitor project implementation, and ensure that projects are completed within budget and on time.

- Community Engagement

NG-CDFC members should be trained in community engagement and participation. This includes techniques for gathering input from constituents, prioritizing projects, and ensuring that local communities are actively involved in the development process

- Ethics and Integrity

Training on ethical conduct and integrity is essential to prevent corruption and misuse of funds. Members should understand the importance of transparency and accountability.

- Conflict Resolution

Given the potential for disputes and conflicts in project selection and implementation, NG-CDFC members may benefit from conflict resolution and negotiation training.

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- **Monitoring and Evaluation**

Training on monitoring and evaluation techniques helps members assess the impact of funded projects and make informed decisions about future allocations.

- **Communication Skills**

Effective communication is essential for engaging with constituents, government officials, and other stakeholders. Training in communication skills can enhance members' ability to convey information and advocate for their constituencies

- The training of NG CDFC Suna East was undertaken by Constituency in February 2024 in Migori Hillview Hotel and by the NG CDF Board in Eldoret in the month of June 2024 where they were taken through various topics as stated above.

**Number of meetings:**

NG-CDF Act Section 43(11) stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Suna East Constituency, the NG-CDF Committee conducted 14 meetings and, 10 sub-committee meetings.

	Name of committee member		Meetings held														
			23/07/24	25/08/24	04/09/24	04/11/24	03/12/24	20/12/24	06/01/25	24/01/25	26/03/25	18/04/25	20/05/25	11/06/25	12/06/25	30/06/25	
1	Alphonse chairperson	Ouma-	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
2	Mourine secretary	Atieno-	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
3	Samuel member	Amara-	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
4	William member	Odero-	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
5	Tom member	Omondi-	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
6	Dorice Odira-member	Majuma	√	√	√	√	√	√	√	√	√	√	√	x	x	x	x
7	Lennox Omondi member	-	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

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8	Agnes Indiya-member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
9	Milka Kariuki -DCC	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
10	Cynthia Robi-FAM	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
11	Roselyne Alice-member	x	x	x	x	x	x	x	x	x	x	x	X	√	√	√

**The policy on conflict of interest**

The Members are required to declare any conflict during meetings, which whenever declared, would be recorded in the minutes and in the register.

**Remuneration Rates**

The NGCDFC chairman is entitled to sitting allowance of Ksh. 7,000 per sitting while other members entitled to 5,000 per sitting as per the NG-CDF Act.

Whenever any NGCDFC member is out of station, they are entitled to double sitting allowance.

**Succession plan.**

**Handing over/ Take Over**

The handing over of office by the outgoing NG-CDF Committee to the incoming committee was carried out smoothly on 11th June 2025. In the expired tenure we had one person exiting and one joining the committee.

**Ethics & Conduct**

Members of NGCDFC are required to observe the following ethical issues

- i. Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NGCDFC 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.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

During the financial year 2024/2025, most members of NGCDFC Suna East adhered to the above ethical issues

**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 2024/2025 no member of NGCDFC Suna East contravened conflict of interest policy.

### **Risk management**

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs 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 NGCDFC Suna East has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC 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 timelines to ensure the constituents are involved in project identification.

## **7. Management Discussion and Analysis**

Suna East NG-CDF management would like to provide a detailed analysis of its performance in the various areas of operation and financial as follows;

### **a) Key Projects**

Suna East NG-CDF has been able to undertake key projects that will go into improving the infrastructure standards and also providing job opportunities to the residents of Suna East.

The completion of Suna Ngege Chiefs Office in Suna Central Ward and Otacho Chiefs Office in Kakrao ward which will also provide the much-needed security for the residents of respective wards and constituency at large.

The Fund has also been able to construct additional classrooms in the various primary and secondary schools, key among them are the complete storey buildings and classrooms in; Migori Muslim Primary School, Onyalo Primary School, Kwa Secondary School and Mabubi Primary School. Several administration blocks have also been constructed which includes Kasembo Primary School, Midoti Primary School, Kadika Primary School. In addition, several laboratories have been constructed in various schools which includes Korwa Primary School, Mtave Primary school, Remo Primary School and God jope Primary School. All these Projects have been able to decongest the learning space for the students and provide conducive working area for the teachers and administrators of the schools.

The construction of Digital Hub in Kakrao Technical and Vocation Training College is one other critical project that Suna East is implementing. The project is located in Kakrao Ward and is currently ongoing and once completed it will provide various services to the locals and Students more so internet and online jobs for the youth in Suna East Constituency and beyond.

Apart from the key projects indicated above, Suna East NG-CDF has equally provided infrastructure to various institutions across the constituency including the matching fund arrangement with the Ministry of Education to construct four classrooms in God Jope Primary school.

Electricity is also a critical need to the residents of Suna East Constituency and Suna East NG-CDF has been able to assist through matching fund with Rural Electrification and Renewable Energy Corporation (REREC) to install electricity within Lwanda Asande-Marienga in Kwa

Ward and installation of transformers in Radienya area, Kojea area and Rabuor Taya area. Through this program, over 5000 residents have been able to benefit through transformer maximization.

**a) Compliance with statutory requirements.**

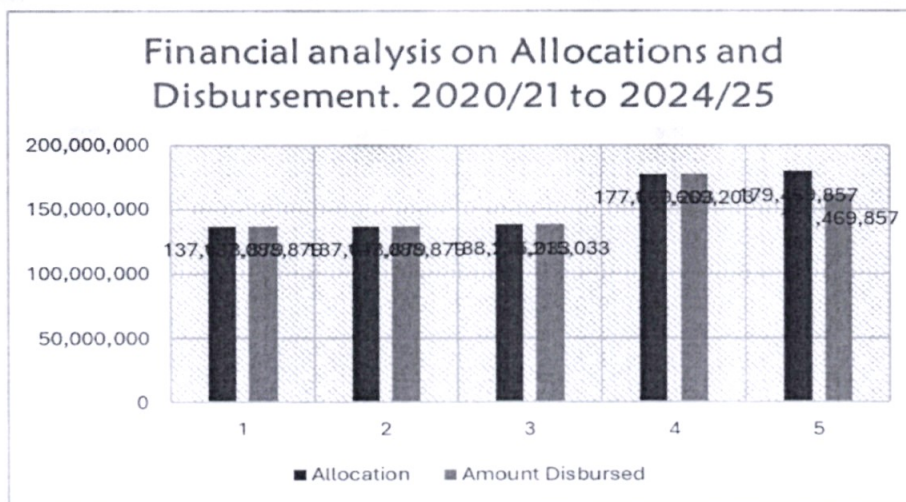
Suna East NG-CDF is an entity that is fully guided by the constitution of Kenya 2010, NG-CDF Act 2015, PFM Act 2012, PPADA 2015 and many other relevant laws and has been in full compliance of the same.

For instance, schedule four of the constitution 2010 has outlined the roles of National Government and County Government and in no instance has Suna East have been cited for non-compliance.

Suna East NG-CDF has been able to equally meet its obligations, for instance payment of taxes like remittance of PAYE, SHIF, Housing levy, NITA and statutory contribution to the NSSF as deducted from employees. VAT withholding tax from contactors, Pay As You Earn Tax and Withholding Tax also remitted on time as required and further commits to operate within the law even to the future.

**a) Sector Performance**

Suna East NG-CDF has been operational since 2013 but would provide financial analysis for the past five years on how much the entity has received and spend in the various critical sectors being Education and Security.



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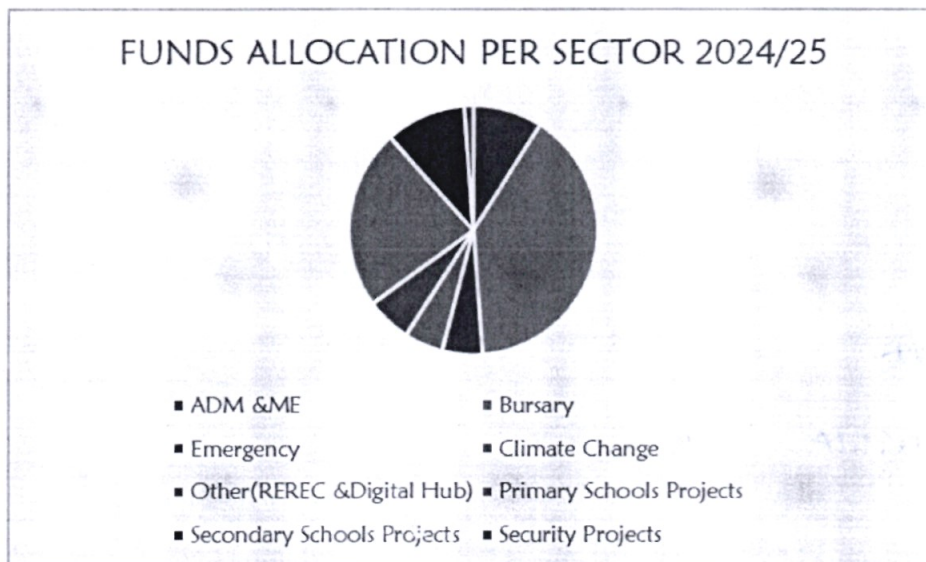
- 1 – FY 2020/21
- 2- FY 2021/22
- 3- FY 2022/23
- 4 -FY 2023/24
- 5 -FY 2024/25

Financial Year	Allocation	Amount Disbursed	Expenditure	Percentage
2020-2021	137,088,879	137,088,879	182,369,593	100%
2021-2022	137,088,879	137,088,879	143,669,090	100%
2022-2023	138,215,033	138,215,033	108,571,043	100%
2023-2024	177,669,203	177,669,203	143,669,090	100%
2024-2025	179,469,857	161,469,857	188,471,256	89%
<b>Total</b>	<b>769,531,851</b>	<b>751,531,851</b>	<b>766,750,072</b>	

From the above data, Suna East NG-CDF has been able to receive a total of Ksh. **751,531,851** as at 30.06.2025 for the last five financial years. The resources have been utilized to improve the various sectors in terms of infrastructure and provision of bursaries to needy students in secondary and tertiary institutions.

Financial Year	Sector	Budget	Expenditure
2024-2025	Education-Projects	189,130,683	99,053,306
	Education-Bursary	68,787,578	63,045,000
2023-2024	Security Projects	5,610,940	3,598,000
	Education-Projects	145,011,088	111,660,622
	Education-Bursary	49,934,595	49,600,000
	Security Projects	7,600,000	7,600,000
	<b>Total</b>	<b>466,074,884</b>	<b>330,962,526</b>

Sector	Sector Budget	Percentage
ADM &ME	15,342,284	9%
Bursary	67,832,943	40%
Emergency	8,972,097	5%
Climate Change	8,523,491	5%
Other (REREC &Digital Hub)	10,100,000	5%
Primary Schools Projects	39,899,041	23%
Secondary Schools Projects	17,800,000	10%
Security Projects	2,000,000	1%
	<b>170,469,856</b>	<b>100%</b>



Based on the above information for the financial year 2024-2025; the key consumers of the resources are Bursary, Primary School Projects and Secondary School Projects of the entire allocation. This is an indicator that the Fund has put more efforts in improving the academic standards of Suna East Constituency through both the infrastructure and bursaries to needy students studying in various institutions.

Further from the above analysis, it is important to note that the Fund has been able to serve the rural communities and be able to improve on the living standards of the people, poverty eradication being one of its key objectives. The management advocates for more resource allocation to further improve on its mandate.

**a) Review of the Economy, Sector and Future Developments**

Funds where Economy has not been doing well in the past years due to the many factors such as the Covid 2019 that reduce the business growth and hence revenue collection. NGCDF as a fund was equally affected by the same whereby the cost of implementing projects increased hence affecting completion timelines and even the budget process.

In the last three years there has been improvement in the revenue growth which has led to increased budgetary allocation of the Fund even at the constituency level. This has been elaborated in the above table.

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With the intention to entrench the Fund in the Kenyan Constitution, there is a good chance that in the future the Fund will grow and be able to spur more economic growth at the constituency level. Suna East NG-CDF has put in place mechanisms through its strategic plan to ensure more projects are implemented within the next three years.



.....  
Name **CYNTHIA ROBBI**  
Fund Account Manager

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

Suna East 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 and training, security sector support and environment. 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 Suna East Constituency, the committee funds the following key sectors with the following sustainable priorities.

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

## **2. Environmental performance**

During the Financial year, Suna East Ng-CDFC budgeted to Purchase and Install water tanks and establish tree nurseries with assorted tree varieties in various institutions as a way of mitigating the climate change effects. In addition to planting tree there was also purchase and installation of energy saving jikos In Migori Boys Secondary, Raciinya Girls Secondary, Onyalo Secondary and Sagegi Secondary school.

The Ng-cdf also has facilitated construction of Various Security projects to enhance security to its constituents e.g. Construction of Suna Ngege Chiefs office.

## **3. Employee welfare**

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. Suna East 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-**

Suna East 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-**

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

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

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

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

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

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

**Public Awareness**

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

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

  
.....  
Name **CYNTHIA RUBEN**  
Fund Account Manager.

## **9. Statement Of Management Responsibilities**

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

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

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The Accounting Officer in charge of the NGCDF Suna East 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- Suna East Constituency financial statements were approved and signed by the Accounting Officer on 11/21 2025.



.....  
**Name: Alphonse Ombok**  
**Chairman – NGCDF Committee**



.....  
**Name: Cynthia Robi**  
**Fund Account Manager**

# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SUNA EAST 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 the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on 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 transitional IPSAS financial statements of National Government Constituencies Development Fund - Suna East Constituency set out on pages 1 to 70, which comprise of the statement of assets and liabilities as at 30 June, 2025 and the statement of receipts and payments, statement of cash flows and

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

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

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

### **Basis for Qualified Opinion**

#### **Non-Compliance with Financial Reporting Framework and Inaccuracies in Financial Statements**

Audit review of the annual report and financial statements as presented for audit revealed the following inconsistencies:

- i. The progress on follow up of auditor recommendations does not include four (4) of the six (6) audit issues reported in the prior year, 2023/2024.
- ii. The statement financial position reflects gratuity provision balance of Kshs.177,351 which differs with the balance of Kshs.1,362,591 shown in Note 29 to the financial statements, resulting in an unreconciled variance of Kshs.1,185,240.
- iii. The statement of changes in net assets reflects balances indicated as “Revaluation Reserves”, while the financial statements for current and prior years indicate the same balance as accumulated surplus, not reserves. Further, the notes to the financial statements include instructions appearing in the reporting template which should be removed.

In the circumstances, the accuracy and fair presentation of the financial statements could not be confirmed. Also, the financial statements do not fully comply with the accounting standards as prescribed by the Public Sector Accounting Standards Board in line with Section 81(3) of the Public Finance Management Act, 2012.

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

## Emphasis of Matter

### 1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects total budgeted expenditure budget of Kshs.335,849,598 and actual on comparable basis amount of Kshs.188,471,256, resulting in under expenditure of Kshs.147,548,342, or 44% of the budget. Similarly, out of the actual revenue of Kshs.317,849,598, the Fund spent Kshs.188,471,256, resulting in underutilization of Kshs.129,378,342 or 41%.

In addition, the approved expenditure budget of Kshs.335,849,598 includes Kshs.7,520,000, being the budgetary allocations of sixteen (16) projects relating to primary schools which had not been implemented as at 30 June, 2025.

The under expenditure, underutilization and non-implementation of projects affected the planned activities and may have impacted negatively on service delivery to the residents of Suna East Constituency.

### 2. Late Disbursement from NG-CDF Board

The statement of financial performance and as disclosed in Note 6 to the financial statements reflects transfers from the NGCDF Board amount of Kshs.170,469,857 which includes Kshs.69,469,857 received in the months of May and June, 2025 as detailed below. This was contrary to Section 16 (a) of National Government Constituency Development Fund Act, 2015, which states that the functions of the Board shall be to ensure timely and efficient disbursement of funds to every constituency.

Date	AIE No.	Amount (Kshs.)
26-May-25	B329454	24,000,000
28-May-25	B278995	24,000,000
30-Jun-25	B327802	21,469,857
<b>Total</b>		<b>69,469,857</b>

Late disbursements from the Board effected the implementation of the planned activities and projects, which may have negatively impacted service delivery to the public.

My opinion is not modified in respect of this matter.

### Key Audit Matters

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

### Other Matter

#### Unresolved Prior Year Issues

In the prior year's audit report, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively.

Review of the status during audit of the Fund in 2024/2025 revealed that the following matters remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Misstatement of Prior Year Unutilized Funds Amount
2	2023/2024	Unsupported Expenditure
3	2023/2024	Budgetary Control and Performance
4	2023/2024	Poor Construction of Access Road to ST. Pius Adungo Primary School
5	2023/2024	Incomplete Project- Sagegi Secondary School
6	2023/2024	Unutilized Transfer for Environment in Four (4) Schools

### Other Information

The Management is responsible for the Other Information set out on page iv to xxiv which comprises Key Constituency Information and Management, NG-CDF Chairman's Report, Statement of Performance against Predetermined Objectives, Governance Statement, Environment and Sustainability Reporting and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

### REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

#### Conclusion

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

#### Basis for Conclusion

#### Delayed Completion of Phase II - Construction of Administration and Classrooms complex at Kwa Secondary School Basis for Conclusion

Review of records revealed that an amount of Kshs. 14,534,023 was transferred to the Project Management Committee (PMC) of Kwa Mixed Secondary School for the Phase II of the construction of an administration and classrooms complex at the

school. The contract for the project was awarded to a local contractor at a contract sum of Kshs.23,397,617 and was to be completed in one hundred and twenty (120) days which elapsed in February, 2025. Physical verification on 14 October, 2025 revealed that the project had not been completed and handed over by the contractor and the contractor was not on site.

In the circumstances, the value for money realized from the transfer of Kshs.14,534,023 for the Construction of Administration and Classrooms complex at Kwa Secondary School could not be confirmed.

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

### **Basis for Conclusion**

#### **1. Lack of Internal Audit Function**

During the financial year under review, it was observed that the Fund did not have an Internal Audit department in place as required by Regulation 162(2) of the Public Finance Management (National Government) Regulations, 2015. Further, there were no internal audit reports on the state of risk management, internal control and governance within the Fund. In-addition, there were no approved Internal Audit workplan and Internal Audit charter.

In the circumstances, the effectiveness of internal controls and risk management in the Fund could not be confirmed.

#### **2. Ineffective Audit Committee**

Review of records, revealed that the Fund had no audit committee appointed as at the time of audit, nor was there evidence that The National Treasury approved the sharing of an audit committee of another entity. This was contrary to the provisions of Regulation 174, Paragraph (1) and (2) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, the effectiveness of internal controls, risk management and governance in the Fund could not be confirmed.

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

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

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

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

08 December, 2025

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

	Note	Period ended june
		Kshs
<b>Revenue from non-exchange transactions</b>		
Transfers from the NGCDF Board	6	170,469,857
Grants/donations from other entities	7	-
<b>Revenue from exchange transactions</b>		
Finance income	8	-
Miscellaneous income	9	20,000
<b>Total revenue</b>		<b>170,489,857</b>
<b>Expenses</b>		
Employee costs	10	2,612,264
Committee expenses	11	3,743,000
Use of Goods and Services	12	5,317,659
Other Government Units Actual expenditure	13	99,779,412
Other Grants and Transfers Actual expenditure	14	76,643,000
Depreciation and amortization expense	15	-
Digital Hubs Actual expenditure	16	-
<b>Total expenses</b>		<b>188,095,335</b>
<b>Other gains/(losses)</b>		
Gain/Loss on Sale of Assets	17	150,000
Impairment loss	18	-
<b>Surplus/(Deficit) for the year</b>		<b>(17,455,478)</b>

The Constituency financial statements were approved by the NGCDFC on 11/21 2025 and signed by:



**Chairman NG-CDF  
Committee  
Name: Alphonse Ombok**



**Fund Accountant Manager  
Name: Cynthia Robi**



**National Sub-County  
Accountant  
Name: Andrew Anyal  
ICPAK M/No: 17446**

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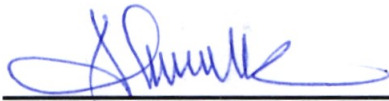
**12. Statement Of Financial Position As At 30th June, 2025**

	Note	<i>Period as at June 2025</i>	<i>Opening Statement 1st July 2024</i>
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash And Cash Equivalents	19	129,378,342	128,044,814
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	18,000,000	37,164,927
Prepayments	22	260,288	16,849
<b>Total Current Assets</b>		<b>147,638,629</b>	<b>165,226,591</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	23	-	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
<b>Total Non- Current Assets</b>		<b>-</b>	<b>-</b>
<b>Total Assets (A)</b>		<b>147,638,629</b>	<b>165,226,591</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	3,207,527	2,517,778
Lease Liabilities	28	-	-
Gratuity provision	29	177,351	999,584
<b>Total Current Liabilities</b>		<b>3,384,878</b>	<b>3,517,362</b>
<b>Non-Current Liabilities</b>			
Lease Liabilities	28	-	-
<b>Total Liabilities (B)</b>		<b>3,384,878</b>	<b>3,517,362</b>
<b>Net Assets (A-B)</b>		<b>144,253,751</b>	<b>161,709,229</b>
<b>Represented by:</b>			
Revaluation Reserves			
Accumulated Surplus		144,253,751	161,709,229
<b>Total Net Assets</b>		<b>144,253,751</b>	<b>161,709,229</b>

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

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The Constituency financial statements set out on pages 1 to 20 approved by NG CDFC on 1/12/ 2025 and signed by:



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**Chairman NG-CDF  
Committee  
Name: Alphonse Ombok**



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**Fund Accountant Manager  
Name: Cynthia Robi**



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**National Sub-County  
Accountant  
Name: Andrew Anyal  
ICPAK M/No: 17446**

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

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2024 (cash basis)</b>	36,792,151	-	36,792,151
Adjustments: (to recognize assets and liabilities)	-		
Add Assets	127,440,262		127,440,262
Less Liabilities	2,523,184		2,523,184
<b>As at July 1, 2024</b>	161,709,229		161,709,229
Surplus/(Deficit) For the Period	(17,455,478)		(17,455,478)
Revaluation Gain/Loss	-	-	-
<b>As at 30<sup>th</sup> June (current year)</b>	<b>144,253,751</b>	-	144,253,751

Note:

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

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

	Notes	<i>Period ended June</i>
		Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from the NGCDF Board		189,634,784
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		20,000
<b>Total Receipts</b>		<b>189,654,784</b>
<b>Payments</b>		
Employee costs		3,434,497
Committee expenses		3,743,000
Use of Goods and Services		5,561,097
Other Government Units Certified Works		99,089,663
Other Grants and Transfers		76,643,000
Digital Hubs Expenses		-
<b>Total Payments</b>		<b>188,471,256</b>
<b>Net Cash Flows from/ (used in) Operating Activities</b>	30	<b>1,183,528</b>
<b>Cash flows From Investing Activities</b>		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		150,000
<b>Net Cash Flows from Investing Activities</b>		<b>150,000</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>1,333,528</b>
<b>Cash Flows from Financing Activities</b>		
Lease payment		-
<b>Net Cash Flows from Financing Activities</b>		<b>1,333,528</b>
Cash and cash equivalents at Period Start	17	<b>128,044,814</b>
Cash and cash equivalents at Period End	17	<b>129,378,342</b>

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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
	2024/2025	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous	2024/2025	2024/2025		
<b>Revenue</b>							
Transfers From the NGCDF Board	170,469,857	128,044,814	37,164,927	335,679,598	317,679,598	18,000,000	95%
Transfers from domestic and foreign partners	-	-	-	-	-	-	0%
Finance income	-	-	-	-	-	-	0%
Miscellaneous income	-	170,000	-	170,000	170,000	-	100%
<b>Totals</b>	<b>170,469,857</b>	<b>128,214,814</b>	<b>37,164,927</b>	<b>335,849,598</b>	<b>317,849,598</b>	<b>18,000,000</b>	<b>95%</b>
<b>Expenses</b>							
Employee costs	3,708,313	6,031,534	-	9,739,847	3,434,497	6,305,351	35%
Committee expenses	3,084,000	2,575,121	-	5,659,121	3,743,000	1,916,121	66%
Use of Goods and Services	8,549,931	6,052,208	-	14,602,139	5,561,097	9,041,042	38%
Other Government Units Certified Works	39,699,041	103,743,224	37,164,927	180,607,192	99,089,663	81,517,530	55%
Other Grants and Transfers	92,328,572	9,637,727	-	101,966,299	76,643,000	25,323,299	75%

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	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	A	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/2025	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous	2024/2025	2024/2025		
Digital Hubs Expenses	5,100,000	-	-	5,100,000	-	5,100,000	0%
Funds Pending Approval**	18,000,000	175,000	-	18,175,000	-	18,175,000	0%
<b>Total Expenditure</b>	<b>170,469,857</b>	<b>128,384,814</b>	<b>37,164,927</b>	<b>335,849,598</b>	<b>188,471,256</b>	<b>147,548,342</b>	<b>56%</b>
<b>Surplus for the period</b>	-	-	-	-	129,378,342	(129,548,342)	

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

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*Explanatory Notes.*

S/NO	ITEM	PERCENTAGE	REASON
1	Employee costs	<b>35%</b>	Late disbursement of funds
2	Committee expenses	<b>66%</b>	Late disbursement of funds
3	Use of Goods and Services	<b>38%</b>	Late disbursement of funds
4	Other Government Units Certified Works	<b>55%</b>	Late disbursement of funds
5	Other Grants and Transfers	<b>75%</b>	Late disbursement of funds

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	147,378,342
Less undisbursed funds receivable from the Board as at period June, 2025	18,000,000
Cash and Cash Equivalentents at the end of the 30 <sup>th</sup> June 2025	129,378,342

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 11/12/ 2025 and signed by:

  
\_\_\_\_\_  
Fund Account Manager

Name: Cynthia Robi

  
\_\_\_\_\_  
National Sub-County Accountant

Name: Andrew Anyal  
ICPAK M/No: 17446

  
\_\_\_\_\_  
Chairman NG-CDF Committee

Name: Alphonse Ombok

*National Government Constituencies Development Fund (NGCDF)*  
*Suna East Constituency*  
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**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	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,708,313	6,031,534		<b>9,739,847</b>	3,434,497	6,305,351
1.2 Committee allowances	2,048,000	1,175,660		<b>3,223,660</b>	2,051,000	1,172,660
1.3 Use of goods and services	4,471,838	3,517,532		<b>7,989,370</b>	1,737,331	6,252,039
<b>Sub-total</b>	<b>10,228,151</b>	<b>10,724,726</b>	-	<b>20,952,877</b>	7,222,828	13,730,049
<b>2.0 Monitoring and evaluation</b>				-		-
2.1 Capacity building	2,280,282	688,174		<b>2,968,456</b>	2,489,600	478,856
2.2 Committee allowances	1,036,000	1,399,460		<b>2,435,461</b>	1,692,000	743,461
2.3 Use of goods and services	1,797,811	1,780,678		<b>3,578,489</b>	1,284,166	2,294,323
<b>Sub-total</b>	<b>5,114,093</b>	<b>3,868,313</b>	-	<b>8,982,406</b>	<b>5,465,766</b>	<b>3,516,640</b>
<b>4.0 Emergency</b>						
Unutilized	8,972,098	68,091		<b>9,040,189</b>		9,040,189

*National Government Constituencies Development Fund (NGCDF)*  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Sub-total</b>	<b>8,972,098</b>	<b>68,091</b>	<b>-</b>	<b>9,040,189</b>	<b>-</b>	<b>9,040,189</b>
<b>5.0 Bursary and Social Security</b>						
5.1 Primary Schools				-		-
5.2 Secondary Schools	48,648,000	900,000		<b>49,548,000</b>	47,500,000	2,048,000
5.3 Tertiary Institutions	18,562,000	7,000		<b>18,569,000</b>	14,945,000	3,624,000
5.4 special needs	622,983	47,595		<b>670,578</b>	600,000	70,578
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
<b>Sub-total</b>	<b>67,832,983</b>	<b>954,595</b>	<b>-</b>	<b>68,787,578</b>	63,045,000	5,742,578
<b>7.0 Environment</b>				-		-
Radienya Primary School	470,000			<b>470,000</b>	-	470,000
Lwanda Asande Primary School	470,000			<b>470,000</b>	-	470,000
Sagegi Primary School	470,000			<b>470,000</b>	-	470,000
Kowiti Primary School	470,000				-	

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
				470,000		470,000
Osingo Primary School	470,000			470,000	-	470,000
Alara Primary School	470,000			470,000	-	470,000
Bonda Primary School	470,000			470,000	-	470,000
God Ngoche Primary School	470,000			470,000	-	470,000
Rayudhi Primary School	470,000			470,000	-	470,000
Kasembo Primary School	470,000			470,000	-	470,000
Anganga Primary School	470,000			470,000	-	470,000
Nyamongo Primary School	470,000			470,000	-	470,000
Adugo Primary School	470,000			470,000	-	470,000
Kwa Hills Primary School	470,000			470,000	-	470,000
Mapera Secondary School	647,830			647,830	-	647,830
Witharaga Secondary School	647,830			647,830	-	647,830
Kikoma Secondary School	647,831			647,831	-	647,831

*National Government Constituencies Development Fund (NGCDF)  
Suna East Constituency  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
				-		
<b>Sub-total</b>	<b>8,523,491</b>	-	-	<b>8,523,491</b>	-	<b>8,523,491</b>
<b>8.0 Primary Schools Projects</b>						
OGWEDHI PRIMARY SCHOOL		2,190		2,190	-	2,190
PUNDO APUOCHE ADC PRIMARY		580,192		580,192	576,975	3,217
GOT KACHOLA PRIMARY SCHOOL		370		370	-	370
KADIKA PRIMARY SCHOOL	5,000,000	2,007,535		7,007,535	1,996,000	5,011,535
NYAMANGA PRIMARY SCHOOL	3,000,000	10,057		3,010,057	-	3,010,057
KASEMBO PRIMARY SCHOOL		2,483		2,483	-	2,483
ONYALO PRIMARY SCHOOL	3,399,041	557,567		3,956,608	551,335	3,405,273
OSINGO PRIMARY SCHOOL		3,190		3,190	-	3,190
RABUOR TAYA PRIMARY		4,376,757		4,376,757	4,357,446	19,311
WASIO PRIMARY SCHOOL		2,310		2,310	-	2,310
MIGORI MUSLIM PRIMARY SCHOOL		10,423,062		10,423,062	10,422,999	63

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
THIDHNA PRIMARY SCHOOL		1,866		1,866	-	1,866
WUOK CHIENG PRIMARY SCHOOL		2,515		2,515	-	2,515
NYADUONG PRIMARY SCHOOL		702,310		702,310	676,896	25,414
WUOTH OGIK PRIMARY SCHOOL		4,190		4,190	-	4,190
NYAKONYA PRIMARY SCHOOL		51,600		51,600	-	51,600
LWANDA D.O.K PRIMARY SCHOOL		3,430		3,430	-	3,430
MAPERA PRIMARY SCHOOL	2,000,000	950		2,000,950	-	2,000,950
ST. JOHNS NYARONGI PRIMARY		1,130		1,130	-	1,130
KANYADERA PRIMARY		701,310		701,310	679,032	22,279
RADIENYA PRIMARY SCHOOL		2,152,576		2,152,576	2,148,566	4,010
ST. JOSEPH OMBO PRIMARY SCHOOL		3,310		3,310	-	3,310
NYAMWARE PRIMARY SCHOOL		5,021,514		5,021,514	5,020,765	749
KAKRAO PRIMARY SCHOOL		2,310		2,310	-	2,310
KOWITI PRIMARY SCHOOL		4,070			-	

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
				4,070		4,070
KWA HILLS PRIMARY SCHOOL		406	5,000,000	5,000,406	3,339,765	1,660,641
ANGANGA PRIMARY SCHOOL		42,740		42,740	41,000	1,740
ST. PIUS ADUGO PRIMARY SCHOOL		204,595		204,595	201,000	3,595
MIDOTI PRIMARY SCHOOL		18,730		18,730	-	18,730
MWACHI PRIMARY SCHOOL		1,100		1,100	-	1,100
ST SYLUS NYARONGI SPECIAL PRI		2,254		2,254	-	2,254
EKO PRIMARY SCHOOL		4,488		4,488	-	4,488
SILING PRIMARY SCHOOL		441		441	-	441
NYABISAWA PRIMARY SCHOOL		2,271		2,271	-	2,271
KIKOMA PRIMARY SCHOOL		4,000		4,000	-	4,000
KWA PRIMARY SCHOOL		22,000		22,000	-	22,000
RANGENYA PRIMARY SCHOOL		3,000		3,000	-	3,000
WITHARAGA PRIMARY SCHOOL		200		200	-	200

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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			
UGARI PRIMARY SCHOOL		4,000		4,000	-	4,000
ANJEGO PRIMARY SCHOOL	1,500,000	1,000		1,501,000	-	1,501,000
ST .PHILOGONA UPANDYA PRIMARY SCH		1,000		1,000	-	1,000
NGEGE PRIMARY SCHOOL		1,508,175		1,508,175	1,508,000	175
MAGINA PRIMARY SCHOOL		2,008		2,008	-	2,008
MUHAYA PRIMARY SCHOOL		1,240		1,240	-	1,240
LICHOTA PRIMARY SCHOOL		1,190		1,190	-	1,190
WI AROT PRIMARY SCHOOL	2,500,000	4,000,000		6,500,000	3,747,167	2,752,833
WARISIA PRIMARY SCHOOL		3,000,000		3,000,000	2,966,910	33,090
OPASI PRIMARY SCHOOL		4,000,000		4,000,000	3,995,200	4,800
KODILA PRIMARY SCHOOL		1,000,000		1,000,000	996,290	3,710
GOD JOPE PRIMARY SCHOOL		0	5,000,000	5,000,000	4,396,323	603,677
ALARA PRIMARY SCHOOL		2,005,000		2,005,000	2,003,000	2,000
ANDING'O KODIT PRIMARY SCHOOL		3,002,430			3,000,000	

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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	Kshs	Kshs	Kshs	Kshs
				3,002,430		2,430
MABUBI PRIMARY SCHOOL		3,004,000		3,004,000	3,000,000	4,000
MTAVE PRIMARY SCHOOL		5,000,000		5,000,000	4,363,207	636,793
SAGEGI PRIMARY SCHOOL		962,000		962,000	959,575	2,425
NYASARE PRIMARY SCHOOL		1,501,000		1,501,000	1,498,575	2,425
ST CATHERINE BONDA PRIMARY SCHOOL	1,500,000	0		1,500,000	-	1,500,000
NYANGO PRIMARY SCHOOL	1,500,000	0		1,500,000	-	1,500,000
KORWA PRIMARY SCHOOL	1,500,000	0		1,500,000	-	1,500,000
OCHIENG ORWA		1000		1,000	-	1,000
<b>Sub-total</b>	<b>21,899,041</b>	<b>55,919,061</b>	<b>10,000,000</b>	<b>87,818,102</b>	<b>62,446,026</b>	<b>25,372,076</b>
<b>9.0 Secondary Schools Projects (List all the Projects)</b>						
RADIENYA GIRLS SECONDARY SCHOOL		568,753		568,753	537,044	31,710
ONYALO MIXED DAY SCHOOL		686,634		686,634	-	686,634
GOT KACHOLA SECONDARY SCHOOL		166,800		166,800	-	166,800

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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			
OSINGO MIXED SECONDARY SCHOOL		401		401	-	401
NYAMONGO SECONDARY SCHOOL		2,750		2,750	-	2,750
MIGORI BOYS SECONDARY SCHOOL		5,004,265	6,399,399	11,403,664	4,475,175	6,928,489
KOKACH MIXED SECONDARY SCHOOL		5,430		5,430	-	5,430
WITHARAGA MIXED DAY SEC SCHOOL		7,770		7,770	-	7,770
ST. GEORGES KILIMANJARO MIXED SEC SCHOOL		14,310		14,310	-	14,310
REMO MIXED DAY SECONDARY SCHOOL	5,000,000	3,860		5,003,860	-	5,003,860
GOD NGOCHE GIRLS SEC		7,351		7,351	-	7,351
NGEGE GOT KACHACHA SEC		2,721		2,721	-	2,721
MAGINA MIXED SEC		2,223,830		2,223,830	2,220,000	3,830
NYADUONG SECONDARY SCHOOL		186,463		186,463	184,000	2,463
NYIKENDO SECONDARY SCHOOL		8,394		8,394	-	8,394
KAKRAO SECONDARY SCHOOL		2,334,380		2,334,380	1,164,190	1,170,190
KORWA SECONDARY SCHOOL					3,104,236	.

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
		4,358,803		4,358,803		1,254,567
KWA MIXED SECONDARY SCHOOL		16,234,472	13,765,528	30,000,000	14,534,023	15,465,977
SAGEGI SECONDARY SCHOOL		505,670		505,670	-	505,670
SILING SECONDARY SCHOOL		157		157	-	157
KADIKA GIRLS SECONDARY SCHOOL		4,000,000	7,000,000	11,000,000	2,646,748	8,353,252
MAPERA MIXED SECONDARY SCHOOL		4,000,950		4,000,950	3,998,668	2,283
MIDOTI MIXED SECONDARY SCHOOL	3,000,000	-		3,000,000	-	3,000,000
ST MICHAEL NYARONGI MIXED SECONDARY SCHOOL	9,800,000	-		9,800,000	-	9,800,000
<b>Sub-total</b>	<b>17,800,000</b>	<b>40,324,163</b>	<b>27,164,927</b>	<b>85,289,090</b>	<b>32,864,083</b>	<b>52,425,007</b>
<b>10.0 Tertiary institutions Projects (List all the Projects)</b>						
Kakrao TTI	0	7,500,000		7,500,000	3,779,554	3,720,446
				-		-
<b>Sub-total</b>	<b>-</b>	<b>7,500,000</b>	<b>-</b>	<b>7,500,000</b>	<b>3,779,554</b>	<b>3,720,446</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	Kshs	Kshs	Kshs	Kshs
<b>11.0 Security Projects</b>						
Suna Sagegi Chief's Office	2,000,000	-		2,000,000	-	2,000,000
OTACHO CHIEFS OFFICE		1,000	-	1,000	-	1,000
RABUOR POLICE POST		3,600,000		3,600,000	3,598,000	2,000
THIDHNA POLICE POST		1,000		1,000	-	1,000
NYABISAWA POLICE POST		5,000		5,000	-	5,000
SUNA NGEGE LOCATION CHIEF'S OFFICE		3,940		3,940	-	3,940
<b>Sub-total</b>	<b>2,000,000</b>	<b>3,610,940</b>	<b>-</b>	<b>5,610,940</b>	<b>3,598,000</b>	<b>2,012,940</b>
<b>12.0 Acquisition of assets</b>						
12.1 Motor Vehicles (including motorbikes)				-	-	-
12.2 Purchase of furniture and fittings					-	-
12.2 Construction of CDF office					-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13.0 Digital hubs</b>						
Kakrao Technical Training	5,100,000					

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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			
Institute Digital Hub		-	-	5,100,000		5,100,000
<b>Sub-total</b>	<b>5,100,000</b>	-	-	<b>5,100,000</b>	-	<b>5,100,000</b>
<b>14.0 Others</b>						
Lwanda asande- marienga area	5,000,000	-	-	5,000,000	5,000,000	-
REREC		5,000,000	-	5,000,000	5,000,000	-
sports		4,101		4,101		4,101
strategic plan		65,824	-	65,824	50,000	15,824
<b>Sub-total</b>	<b>5,000,000</b>	<b>5,069,925</b>	-	<b>10,069,925</b>	<b>10,050,000</b>	<b>19,925</b>
<b>Funds pending approval**</b>						
unapproved projects		-		-		-
Ogwedhi Sigawa Primary School	18,000,000	-		18,000,000		18,000,000
AiA	-	175,000		175,000		175,000
<b>Sub-total</b>	<b>18,000,000</b>	<b>175,000</b>	-	<b>18,175,000</b>	-	<b>18,175,000</b>
<b>Total</b>	<b>170,469,857</b>	<b>128,214,814</b>	<b>37,164,927</b>	<b>335,849,598</b>	<b>188,471,256</b>	<b>147,378,342</b>

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

## **17. Notes to the Financial Statements**

### **1. General information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Suna East Constituency principal activity is project implementation.

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

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

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

The Suna East has taken advantage of the transitional provisions under IPSAS 33 and adopted the phase approach. Accordingly, this is the first transitional financial statements.

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

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

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

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.

**3. Adoption of New and Revised Standards**

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

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

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

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43: Leases	<b><i>Applicable 1<sup>st</sup> January 2025</i></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>Note Applicable.</b>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<b><i>Applicable 1<sup>st</sup> January 2025</i></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.  <b>Note Applicable.</b>
IPSAS 45:	<b><i>Applicable 1<sup>st</sup> January 2025</i></b>

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Property Plant and Equipment	<p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><b>Note Applicable.</b></p>
IPSAS 46: Measurement	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><b>Note Applicable.</b></p>
IPSAS 47: Revenue	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles</p>

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	<p>that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><b>Note Applicable.</b></p>
<p>IPSAS 48: Transfer Expenses</p>	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><b>Note Applicable.</b></p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><b>Note Applicable.</b></p>
<p>IPSAS 50: Exploration For &amp; Evaluation of Mineral Resources</p>	<p><b><i>Applicable 1<sup>st</sup> January 2027</i></b></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <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> <p><b>Note Applicable.</b></p>

**iii. Early adoption of standards**

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

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i) Revenue from non-exchange transactions**

**Transfers from other government entities**

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

**ii) Revenue from exchange transactions**

**Sale of goods**

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

**Interest income**

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

**Rental income**

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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 15 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

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assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

### **Subsequent measurement**

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

### **Amortized cost**

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

### **Fair value through net assets/ equity**

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

### **Trade and other receivables**

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

### **Fair value through surplus or deficit**

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

### **Impairment**

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note 2

### **b) Financial liabilities**

#### **Classification**

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

### **g) Inventories**

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

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

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

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

#### **h) Provisions**

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

#### **i) Social Benefits**

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

#### **j) Contingent liabilities**

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

#### **k) Contingent assets**

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

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

#### **l) Employee benefits**

##### **Retirement benefit plans**

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

##### **m) Foreign currency transactions**

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

**n) Related parties**

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

**o) Cash and Cash Equivalents**

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

**p) Comparative figures**

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

**q) Subsequent events**

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

**5. Significant Judgments and Sources of Estimation Uncertainty**

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

### **Estimates and assumptions.**

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

### **Useful lives and residual value**

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

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

### **Provisions**

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

**6. Transfers from the NGCDF Board**

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

**8. Finance income**

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

**9. Miscellaneous income**

Description	Period ended June 2025
	Kshs
Rental Income	-
Income from sale of tenders	20,000
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere ( <i>specify</i> )	
<b>Total</b>	<b>20,000</b>

**10. Employees cost**

<b>Description</b>	<i>Period ended June 2025</i>
	<b>Kshs</b>
NG-CDFC Basic staff salaries	1,990,394
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	540,358
Employer Contributions Compulsory national social security schemes	51,840
Employer Contributions Compulsory Housing levy	27,322
Employer contributions to National Industrial Training Authority	2,350
Other Specify	-
<b>Total</b>	<b>2,612,264</b>

**11. Committee Expenses**

<b>Description</b>	<i>Period ended June 2025</i>
	<b>Kshs</b>
Sitting allowance	2,051,000
Other Committee expenses	1,692,000
<b>Total</b>	<b>3,743,000</b>

**12. Use of Goods and services**

<b>Description</b>	<b>Period ended June 2025</b>
	<b>Kshs</b>
Utilities, supplies and services	55,000
Communication, supplies and services	58,500
Domestic travel and subsistence	2,489,600
Printing, advertising and information supplies & services	511,260
Office Rent	-
Training expenses	-
Hospitality supplies and services	414,940
Insurance costs	40,159
Specialized materials and services	-
Office and general supplies and services	656,377
Fuel, oil & lubricants	-
Bank Charges	172,597
Routine maintenance – vehicles and other transport equipment	-
Routine maintenance – other assets	-
Strategic plan expenses	50,000
Other operating expenses	869,226
<b>Total</b>	<b>5,317,659</b>

**13. Other Government Units Actual expenditure**

<b>Description</b>	<b>Period ended June 2025</b>
	<b>Kshs</b>
Primary Schools Actual expenditure	61,145,154
Secondary Schools Actual Expenditure	34,854,704
Tertiary Institutions Actual Expenditure	3,779,554
<b>Total</b>	<b>99,779,412</b>

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

Description	<i>Period ended June 2025</i>
	Kshs
Bursary – secondary schools	47,500,000
Bursary – tertiary institutions	14,945,000
Bursary – special schools	600,000
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	3,598,000
Climate change mitigation projects	-
Emergency projects Actual Expenditure	-
Roads projects	-
Others specify	10,000,000
<b>Total</b>	<b>76,643,000</b>

**15. Depreciation and Amortization Expenses**

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

**16. Digital Hubs Expenses**

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

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

Description	2024-2025
	Kshs
Property, Plant and Equipment	150,000
Intangible Assets	-
<b>Total Gain/loss on Sale of Assets</b>	<b>150,000</b>

*(Sale of motorvehicle)*

**18. Impairment Loss**

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

*(Provide brief explanation on assets impairment loss)*

**19. Cash and Cash Equivalents**

Name Of Bank and Account No.	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
<b>Bank Accounts (Cash Book Bank Balance)</b>		
<i>KCB, Account No. 1286487943 (Operations account)</i>	61,589,313	37,104,085
<i>Operations account pending closure (Indicate name &amp; account no.)</i>	-	-
<i>Equity, account No. 1160285264750 (Deposit account)</i>	157,958	781,951
<i>Equity, account No. (PMC's account Attached list)</i>	67,631,071	90,158,778
<b>Total</b>	<b>129,378,342</b>	<b>128,044,814</b>
<b>Cash Balances</b>		
Location 1	-	-
Other Locations <i>(Specify)</i>	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

20. Receivables from Exchange Transactions

Description	Insert Current FY	Opening Statement
	Kshs	1 <sup>st</sup> July 2024 Kshs
<b>Total receivables</b>		
Other exchange debtors ( <i>Specify</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 also disclose how ECL was arrived at in line with provisions of IPSAS 41.)

i. Ageing Analysis for Receivables

Description	2024-2025		Opening Statement	
	Kshs		1 <sup>st</sup> July 2024 Kshs	
	2024-2025	% 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	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Transfers from NGCDFB	18,000,000	37,164,927
Outstanding imprest	-	-
<b>Total</b>	<b>18,000,000</b>	<b>37,164,927</b>

**Ageing Analysis for Receivables**

Description	<i>Period ended June 2025</i>		<i>Opening Statement 1st July 2024</i>	
	Kshs		Kshs	
	2024-2025 FY	% of the total	Opening Balance	% of the total
Less than 1 year	18,000,000	100%	37,164,927	100%
Between 1- 2 years		0%	-	0%
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
<b>Total (a+b)</b>	<b>18,000,000</b>	<b>100%</b>	<b>37,164,927</b>	<b>100%</b>

**22. Prepayments**

Description	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	260,288	16,849
Prepaid Electricity Costs	-	-
Other Prepayments ( <i>Specify</i> )	-	-
<b>Total</b>	<b>260,288</b>	<b>16,849</b>

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**23. Property, Plant and Equipment**

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

**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).

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

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

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

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

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

**24. Intangible Assets**

Description	Insert Current FY
	Kshs
<b>Cost</b>	
Opening balance at 1 <sup>st</sup> July 2024	-
Additions	-
Disposal	-
<b>At end of the 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>	-
<b>NBV at July 1<sup>st</sup> 2024</b>	-
<b>NBV at June 30<sup>th</sup> 2025</b>	-

**25. Right-of use assets**

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
<b>Cost</b>				
As At 1 July (Comparative period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2024 (2023/2024)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2024 (Current FY)	-	-	-	-
<b>Accumulated Depreciation</b>				
As At 1 July 2023(Comparative period)	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2024(Comparative period))	-	-	-	-
Charge for the period	-	-	-	-
As At 30 June 2025 (Current FY)	-	-	-	-
<b>Carrying Amount</b>				
As At 30 June 2025 (Current FY)				
As At 30 June 2024. (Comparative Period)				

**26. Trade and Other Payables**

Description	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>Current FY</b>	<b>% of the Total</b>	<b>1<sup>st</sup> July</b>	<b>% of the Total</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total (tie to above total)</b>	-		-	

**27. Third-Party deposits**

	Period ended June 2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Retention as at start of the period (A)	2,517,778	-
Retention held during the period (B)	2,957,995	2,517,778
Retention paid during the period (C)	2,268,246	-
<b>Closing Retention as at period June 30, D= A+B-C</b>	<b>3,207,527</b>	<b>2,517,778</b>

**Retentions aging analysis.**

	FY 2024/25	% of the total	FY 2023/24	% of the total
Less than 1 year	3,207,527	100%	2,517,778	100%
1-2 years	0	0%	0	0%
2-3 years	0	0%	0	0%
Over 3 years	0	0%	0	0%
<b>Total</b>	<b>3,207,527</b>	<b>100%</b>	<b>2,517,778</b>	<b>100%</b>

**28. Lease Liabilities**

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

**Maturity Analysis**

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

**Analysed as:**

Description	Amount
Current	-
Non- Current	-
Total	-

**29. Gratuity Provision**

Description	2024-2025
	Kshs
Gratuity at the beginning of the year 1 <sup>st</sup> of July	999,584
Gratuity held during the year	1,725,598
Gratuity paid during the year	(1,362,591)
<b>Total Gratuity Provision 30th June (A+B-C)</b>	<b>1,362,591</b>

### 30. Cash Generated from Operations

	2024-2025
	Kshs
<b>Surplus/Deficit for the year</b>	<b>(15,829,600)</b>
<b>Adjusted for:</b>	
Depreciation	-
Impairment	-
Gains and losses on disposal of assets	(-)
<b>Working capital adjustments</b>	
Increase/decrease in receivables	(18,921,489)
Increase/decrease in payables	(363,007)
<b>Net cash flow from operating activities</b>	<b>3,454,896</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 minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

**i) Credit risk**

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

**Financial Risk Management**

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

Description//	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	18,000,000	18,000,000	-	-
Bank balances	129,428,806	129,428,806	-	-
<b>Total</b>	<b>147,428,806</b>	<b>147,428,806</b>	-	-
<b>As at 30 June 2024</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	30,164,927	30,164,927	-	-
Bank balances	125,945,062	125,945,062	-	-
<b>Total</b>	<b>156,109,989</b>	<b>156,109,989</b>	-	-

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

## Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from 2024. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

### ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June (Current FY)</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	-	-
<b>Total</b>	-	-	-	-
<b>As at 30<sup>th</sup> June (Previous FY)</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	999,583	999,583
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
<b>Total</b>	-	-	<b>999,583</b>	<b>999,583</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 transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments. The carrying amount of the *Entity's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

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**Current FY**

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June (Current FY)</b>			
<b>Financial Assets</b>	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
<b>Total Financial Assets</b>	-	-	-
<b>Financial Liabilities</b>			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
<b>Total Financial Liabilities</b>	-	-	-
<b>Net Foreign Currency Asset/(Liability)</b>	-	-	-

**Foreign currency sensitivity analysis**

**Current FY**

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June (Current FY)</b>			
<b>Financial Assets</b>	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
<b>Total Financial Assets</b>	-	-	-
<b>Financial Liabilities</b>			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
<b>Total Financial Liabilities</b>	-	-	-
<b>Net Foreign Currency Asset/(Liability)</b>	-	-	-

## 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>Current FY</b>			
Euro	NA	-	-
USD	NA	-	-
<b>Previous FY</b>			
Euro	NA	-	-
USD	NA	-	-

### b) Interest rate risk

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

#### Management of interest rate risk

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

#### Sensitivity analysis

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

**Fair value of financial assets and liabilities**

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

**Determination of fair value and fair values hierarchy**

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

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

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

Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June (Current FY)</b>				
<b>Financial Assets</b>				
Quoted Equity Investments	NA	NA	NA	NA
<b>Non- Financial Assets</b>				
Investment Property	NA	NA	NA	NA
Land And Buildings	NA	NA	NA	NA
<b>Total</b>	NA	NA	NA	NA
<b>As at 30<sup>th</sup> June (Previous FY)</b>				
<b>Financial Assets</b>				
Quoted Equity Investments	NA	NA	NA	NA
<b>Non- Financial Assets</b>				
Investment Property	NA	NA	NA	NA
Land And Buildings	NA	NA	NA	NA
<b>Total</b>	NA	NA	NA	NA

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

**iv) Capital Risk Management**

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

Description	2024-2025	<i>Opening Statement 1<sup>st</sup> July 2024</i>
	Kshs	Kshs
Revaluation Reserve	144,253,751	161,709,229
Retained Earnings	0	0
Capital Reserve	0	0
<b>Total Funds</b>	144,253,751	161,709,229
Total Borrowings	0	0
Less: Cash and Bank Balances	<b>129,378,342</b>	<b>128,044,814</b>
Net Debt/(Excess Cash And Cash Equivalentents)	-	-
<b>Gearing</b>	14,875,409	33,664,415

### 32. Related Party Disclosures

	<i>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	2,051,000	1,871,000
<b>Transaction with the NGCDF Board</b>		
Transfers from the NGCDF Board during the year	189,921,594	37,104,084
<b>Total</b>	<b>191,972,594</b>	<b>38,975,084</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>Insert Current FY</i>	<i>Opening Statement 1<sup>st</sup> July 2024</i>
	Kshs	Kshs
<b>Contingent Assets</b>		
Insurance Reimbursements	NA	NA
Assets Arising from Determination Of Court Cases	NA	NA
Reimbursable Indemnities and Guarantees	NA	NA
Receivables From Other Government Entities	NA	NA
Others (Specify)	NA	NA
<b>Total</b>	<b>NA</b>	<b>NA</b>

*Not applicable to Suna East Constituency*

### **Contingent Liabilities**

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

### **35. Capital Commitments**

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

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

### **36. Events after the Reporting Period**

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

### **37. Ultimate And Holding Entity**

The Suna East 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 balance brought forward (Kshs)	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical Cost (Kshs) At Year/period End
Land	-	-	0	-
Buildings and structures	5,500,000	-	0	5,500,000
Transport equipment	4,538,169	-	150,000	4,388,169
Office equipment, furniture, and fittings	7,056,355	-	0	7,056,355
ICT Equipment and Other ICT Assets	210,000	-	0	210,000
Other Machinery and Equipment	-	-	0	0
Intangible assets	-	-	0	0
<b>Total</b>	<b>17,304,524</b>	<b>-</b>	<b>150,000</b>	<b>17,154,524</b>

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**Annex 2 –PMC Bank Balances As At 30<sup>th</sup> June 2025**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance FY 2024/25</b>	<b>OPENING STATEMENT 1<sup>ST</sup> JULY 2024</b>
OGWEDHI PRIMARY SCHOOL	EQUITY BANK	1160280815495	2,190	2,190
PUNDO APUOCHE ADC PRIMARY	EQUITY BANK	1160280818217	3,217	580,192
GOT KACHOLA PRIMARY SCHOOL	EQUITY BANK	1160280896887	370	369
KADIKA PRIMARY SCHOOL	EQUITY BANK	1160280778951	11,535	2,007,535
NYAMANGA PRIMARY SCHOOL	EQUITY BANK	1160280823430	3,010,057	10,057
KASEMBO PRIMARY SCHOOL	EQUITY BANK	1160280898231	2,483	2,483
ONYALO PRIMARY SCHOOL	EQUITY BANK	1160280626843	3,405,273	557,567
OSINGO PRIMARY SCHOOL	EQUITY BANK	1160280725358	3,190	3,190
RABUOR TAYA PRIMARY	EQUITY BANK	1160280574113	19,311	4,376,757
WASIO PRIMARY SCHOOL	EQUITY BANK	1160280961705	2,310	2,310
MIGORI MUSLIM PRIMARY SCHOOL	EQUITY BANK	1160280584760	63	3,878,941
THIDHNA PRIMARY SCHOOL	EQUITY BANK	1160280545284	1,866	1,866
WUOK CHIENG PRIMARY SCHOOL	EQUITY BANK	1160280539912	2,515	2,515

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance FY 2024/25</b>	<b>OPENING STATEMENT 1<sup>ST</sup> JULY 2024</b>
NYADUONG PRIMARY SCHOOL	EQUITY BANK	1160280553156	25,414	702,310
WUOTH OGIK PRIMARY SCHOOL	EQUITY BANK	1160280795795	4,190	4,190
NYAKONYA PRIMARY SCHOOL	EQUITY BANK	1160280811503	51,600	51,600
LWANDA D.O.K PRIMARY SCHOOL	EQUITY BANK	1160280814275	3,430	3,430
MAPERA PRIMARY SCHOOL	EQUITY BANK	1160280894332	2,000,950	950
ST. JOHNS NYARONGI PRIMARY	EQUITY BANK	1160280821906	1,130	1,130
KANYADERA PRIMARY	EQUITY BANK	1160280789479	22,279	701,310
RADIENYA PRIMARY SCHOOL	EQUITY BANK	1160280778436	4,010	1,310
ST. JOSEPH OMBO PRIMARY SCHOOL	EQUITY BANK	1160280958796	3,310	3,310
NYAMWARE PRIMARY SCHOOL	EQUITY BANK	1160280769204	749	5,021,514
KAKRAO PRIMARY SCHOOL	EQUITY BANK	1160280769171	2,310	2,310
KOWITI PRIMARY SCHOOL	EQUITY BANK	1160280769438	4,070	4,070
KWA HILLS PRIMARY SCHOOL	EQUITY BANK	1160280789638	1,660,641	406
ANGANGA PRIMARY SCHOOL	EQUITY BANK	1160280768147	1,740	42,740
ST. PIUS ADUGO PRIMARY SCHOOL	EQUITY BANK	1160280765175		204,595

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PMC	Bank	Account number	Bank Balance FY 2024/25	OPENING STATEMENT 1 <sup>ST</sup> JULY 2024
			3,595	
MIDOTI PRIMARY SCHOOL	EQUITY BANK	1160280881119	18,730	18,730
MWACHI PRIMARY SCHOOL	EQUITY BANK	1160282095180	1,100	1,100
ST SYLUS NYARONGI SPECIAL PRI	EQUITY BANK	1160282748717	2,254	2,254
EKO PRIMARY SCHOOL	EQUITY BANK	1160282816781	4,488	4,487
SILING PRIMARY SCHOOL	EQUITY BANK	1160282811924	441	441
NYABISAWA PRIMARY SCHOOL	EQUITY BANK	1160282423281	2,271	2,271
KIKOMA PRIMARY SCHOOL	EQUITY BANK	1160282423334	4,000	4,000
KWA PRIMARY SCHOOL	EQUITY BANK	1160282869874	22,000	22,000
RANGENYA PRIMARY SCHOOL	EQUITY BANK	1160282834149	3,000	3,000
WITHARAGA PRIMARY SCHOOL	EQUITY BANK	1160282744904	200	200
UGARI PRIMARY SCHOOL	EQUITY BANK	1160282726391	4,000	4,000
ANJEGO PRIMARY SCHOOL	EQUITY BANK	1160284079703	1,501,000	1,000
ST .PHILOGONA UPANDYA PRIMARY SCH	EQUITY BANK	1160284300520	1,000	1,000
NGEGE PRIMARY SCHOOL	EQUITY BANK	1160283081402	175	1,508,175

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PMC	Bank	Account number	Bank Balance FY 2024/25	OPENING STATEMENT 1 <sup>ST</sup> JULY 2024
MAGINA PRIMARY SCHOOL	EQUITY BANK	1160283535004	2,008	2,007
MUHAYA PRIMARY SCHOOL	EQUITY BANK	1160284300228	1,240	1,240
LICHOTA PRIMARY SCHOOL	EQUITY BANK	1160284300544	1,190	1,190
WI AROT PRIMARY SCHOOL	EQUITY BANK	1160285407504	252,833	4,000,000
WARISIA PRIMARY SCHOOL	EQUITY BANK	1160285400922	33,090	3,000,000
OPASI PRIMARY SCHOOL	EQUITY BANK	1160285411338	4,800	4,000,000
KODILA PRIMARY SCHOOL	EQUITY BANK	1160285948166	3,710	-
GOD JOPE PRIMARY SCHOOL	EQUITY BANK	1160285974014	603,677	-
ALARA PRIMARY SCHOOL	EQUITY BANK	1160285192413	2,000	2,005,000
ANDING'O KODIT PRIMARY SCHOOL	EQUITY BANK	1160281142363	2,430	3,002,430
MABUBI PRIMARY SCHOOL	EQUITY BANK	1160284513074	4,000	3,004,000
MTAVE PRIMARY SCHOOL	EQUITY BANK	1160285504888	636,793	5,000,000
SAGEGI PRIMARY SCHOOL	EQUITY BANK	1160283822697	2,425	962,000
NYASARE PRIMARY SCHOOL	EQUITY BANK	1160283551073	2,425	1,501,000
ST CATHERINE BONDA PRIMARY SCHOOL	EQUITY BANK	1160286426342		

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PMC	Bank	Account number	Bank Balance FY 2024/25	OPENING STATEMENT 1 <sup>ST</sup> JULY 2024
			1,500,000	-
NYANGO PRIMARY SCHOOL	EQUITY BANK	1160286434808	1,500,000	-
KORWA PRIMARY SCHOOL	EQUITY BANK	1160286427638	1,500,000	-
OCHIENG ORWA	EQUITY BANK	1160283559280	1,000	1,000
RADIENYA GIRLS SECONDARY SCHOOL	EQUITY BANK	1160280815111	31,710	568,753
ONYALO MIXED DAY SCHOOL	EQUITY BANK	1160280915612	686,634	686,633
GOT KACHOLA SECONDARY SCHOOL	EQUITY BANK	1160280937908	166,800	166,800
OSINGO MIXED SECONDARY SCHOOL	EQUITY BANK	1160280965095	401	401
NYAMONGO SECONDARY SCHOOL	EQUITY BANK	1160280966166	2,750	2,750
MIGORI BOYS SECONDARY SCHOOL	EQUITY BANK	1160280729161	529,090	5,004,265
KOKACH MIXED SECONDARY SCHOOL	EQUITY BANK	1160280739887	5,430	5,430
WITHARAGA MIXED DAY SEC SCHOOL	EQUITY BANK	1160280965918	7,770	7,770
ST. GEORGES KILIMANJARO MIXED SEC SCHOOL	EQUITY BANK	1160280979155	14,310	14,310
REMO MIXED DAY SECONDARY SCHOOL	EQUITY BANK	1160280964522	5,003,860	3,860
GOD NGOCHE GIRLS SEC	EQUITY BANK	1160282084471	7,351	7,351

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PMC	Bank	Account number	Bank Balance FY 2024/25	OPENING STATEMENT 1 <sup>ST</sup> JULY 2024
NGEGE GOT KACHACHA SEC	EQUITY BANK	1160281979366	2,721	2,721
MAGINA MIXED SEC	EQUITY BANK	1160280943779	3,830	2,223,830
NYADUONG SECONDARY SCHOOL	EQUITY BANK	1160281022626	2,463	186,463
NYIKENDO SECONDARY SCHOOL	EQUITY BANK	1160282166227	8,394	8,393
KAKRAO SECONDARY SCHOOL	EQUITY BANK	1160280372521	1,170,190	2,334,380
KORWA SECONDARY SCHOOL	EQUITY BANK	1160284464808	1,254,567	4,358,803
KWA MIXED SECONDARY SCHOOL	EQUITY BANK	1160284853320	15,465,977	16,234,472
SAGEGI SECONDARY SCHOOL	EQUITY BANK	1160283116122	505,670	505,670
SILING SECONDARY SCHOOL	EQUITY BANK	1160282912522	157	157
KADIKA GIRLS SECONDARY SCHOOL	EQUITY BANK	1160283271832	8,353,252	4,000,000
MAPERA MIXED SECONDARY SCHOOL	EQUITY BANK	1160280959046	2,283	4,000,950
MIDOTI MIXED SECONDARY SCHOOL	EQUITY BANK	1160286503284	3,000,000	-
ST MICHAEL NYARONGI MIXED SECONDARY SCHOOL	EQUITY BANK	1160286509527	9,800,000	-
KAKRAO TTI	EQUITY BANK	1160285522809	3,720,446	-
OTACHO CHIEFS OFFICE	EQUITY BANK	1160284300204		1,000

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PMC	Bank	Account number	Bank Balance FY 2024/25	OPENING STATEMENT 1 <sup>ST</sup> JULY 2024
			1,000	
RABUOR POLICE POST	EQUITY BANK	1160285499491	2,000	3,600,000
NYABISAWA POLICE POST	EQUITY BANK	1160285190433	5,000	5,000
THIDHNA POLICE POST	EQUITY BANK	1160285328138	1,000	1,000
SUNA NGEGE LOCATION CHIEF'S OFFICE	EQUITY-MIGORI	1160284654901	3,940	3,940
<b>Total</b>			<b>67,631,071</b>	<b>90,158,778</b>

**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)
NGCDF-SUNA EAST./GEN AUDIT/1/2023-2024	<b>Misstatement of prior year unutilized funds amount</b> Note 19.3 on the unutilized funds reflects total comparative amount of Kshs. 40,451,221 while the previous years audited	The management amended to the correct position as forwarded financial statement.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>financial statements show a corresponding amount of Kshs. 91,626,412 resulting in a Variance of Kshs. 51,195,192 which represents funds pending approval. No explanation has been provided on why this latter amount was excluded from the comparative amounts in the financial statements for the year under review. In the circumstances, the accuracy and fair presentation of the comparative amount of Kshs.40,451,220 could not be confirmed</p>			
<p>NGCDF-SUNA EAST./GEN AUDIT/1/2023-2024</p>	<p><b>Unsupported Expenditure</b> The statement of receipts and payments reflects total payments amount of Kshs.</p>	<p>The management availed PMC return files and review was done to support the expenditures.</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	195,065,890. However, included in this amount are payments totaling Kshs. 86,024,480 whose PMC returns were not provided for audit. In the circumstances, the accuracy, completeness and propriety of the expenditure of Kshs. 86,024,480 could not be confirmed.			



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Name *CYNTHIA RUB*  
Fund Account Manager.