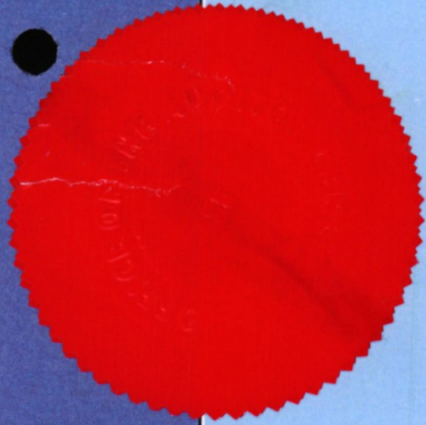
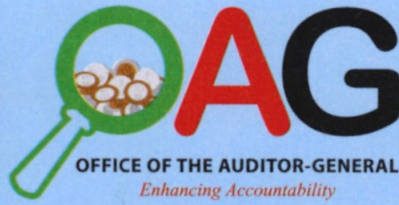


REPUBLIC OF KENYA



PARLIAMENT
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 FEB 2026 DAY: WEDNESDAY

TABLED BY: HON. NADINI WAGDO MP
DEPUTY MAJORITY WHIP
ESTHER NGINYO

REPORT

OF

THE AUDITOR-GENERAL

ON

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

KAJIADO SOUTH CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

| Table of Contents | Page |
|--------------------------------------------------------------------------------------------------|-------|
| 1. Acronyms and Definition of Key Terms | ii |
| 2. Key Constituency Information and Management..... | iii |
| 3. NGCDF Committee | viii |
| 4. NG-CDFC Chairman’s Report..... | xi |
| 5. Statement of Performance Against Predetermined Objectives for FY2024/2025 | xx |
| 6. Governance Statement..... | xxii |
| 7. Management Discussion and Analysis | xxix |
| 8. Environmental and Sustainability Reporting..... | xxxv |
| 9. Statement of Management Responsibilities | xxxix |
| 10. Report Of the Independent Auditor on the NGCDF- Kajiado South Constituency | xli |
| 11. Statement of Financial Performance for the Year Ended 30th June 2025 | 1 |
| 12. Statement of Financial Position As At 30th June, 2025 | 2 |
| 13. Statement of Changes in Net Assets for the year ended 30 June 2025 | 4 |
| 14. Statement Of Cash Flows for The Year Ended 30th June 2025 | 5 |
| 15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025 | 6 |
| 16. Budget Execution by Sectors And Projects For The Year Ended 30 th June 2025 | 9 |
| 17. Notes to the Financial Statements | 13 |
| 18. Annexes..... | 53 |

1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

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

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Kajiado South Constituency's day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

| No | Designation | Name |
|----|--------------------------------|---------------------|
| 1. | AIE holder | Job Munyi Mutini |
| 2. | National Sub-County Accountant | John Kennedy Ndungu |
| 3. | Chairman NGCDFC | Joseph Larasha |
| 4. | Member NGCDFC | Mercy Mosoni Lekeri |
| 5. | Member NG CDFC | Mercy Mosoni Lekeri |

(c) Fiduciary Oversight Arrangements

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

(d) NGCDF Kajiado South Constituency Headquarters

Kajiado South NG-CDF Office
 Next to Loitokitok Sub County Headquarters
 Loitokitok, Kenya.

(e) NGCDF Kajiado South Constituency Contacts

P.O. Box 299-00209
 Telephone: (254) 0724870038
 E-mail: cdfkajiado_south@ngcdf.go.ke
 Website: www.ngcdf.go.ke

(f) NGCDF KAJIADO SOUTH Constituency Bankers

1. Bank A. (Operations Account).
 Equity Bank Limited
 P.O.BOX 254-00209
 Branch Loitokitok
 Account Number 0740261436159

2. Bank B. (Deposit account)
 Equity Bank Limited
 P.O.BOX 254-00209
 Branch Loitokitok
 Account Number 074026143615

3. Bank C. (PMC Accounts) *Specify the constituency account banker details*
 Branch P.O. Box 254-00209
 Branch Loitokitok
(List all the banks where the PMC has accounts)

| Project Name | Account Number | Bank Name | Branch |
|-------------------------------------------------------|----------------|-----------------|-------------------|
| Matepes Integrated Primary School-NGCDF PMC Account | 0740284405293 | Equity Bank Ltd | Loitokitok Branch |
| Assistant County Commissioner Rombo-NGCDF PMC Account | 0740284405431 | Equity Bank Ltd | Loitokitok Branch |
| Loormeuti Primary School-NGCDF PMC Account | 0740284415322 | Equity Bank Ltd | Loitokitok Branch |
| Ilnyangusi Secondary School-NGCDF PMC Account | 0740284403293 | Equity Bank Ltd | Loitokitok Branch |
| Iltilal Primary School-NGCDF PMC Account | 0740284403316 | Equity Bank Ltd | Loitokitok Branch |

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

| Project Name | Account Number | Bank Name | Branch |
|--------------------------------------------|-----------------------|------------------|-------------------|
| Nkama Primary-NGCDF PMC Account | 0740284403364 | Equity Bank Ltd | Loitokitok Branch |
| Enkolili Primary School | 0740298694744 | Equity Bank Ltd | Loitokitok Branch |
| Olmoti Primary School - CDF Projects | 0740297464448 | Equity Bank Ltd | Loitokitok Branch |
| Illasit Primary School | 0740278755602 | Equity Bank Ltd | Loitokitok Branch |
| Enkaji Naibor Primary School | 0740284674472 | Equity Bank Ltd | Loitokitok Branch |
| Korinko Secondary School-NGCDF PMC Project | 0740280325634 | Equity Bank Ltd | Loitokitok Branch |
| Kimana Secondary School-CDF Account | 0740263531296 | Equity Bank Ltd | Loitokitok Branch |
| Oloitokitok Boys Sec Sch PMC | 0740285386346 | Equity Bank Ltd | Loitokitok Branch |
| Olant Primary School | 0740285393188 | Equity Bank Ltd | Loitokitok Branch |
| Oldonyo Oibor JSS NGCDF-Project | 0740286472418 | Equity Bank Ltd | Loitokitok Branch |
| Imurtot JSS NG-CDF PMC | 0740286481898 | Equity Bank Ltd | Loitokitok Branch |
| Olgulului JSS NGCDF-Project | 0740286472452 | Equity Bank Ltd | Loitokitok Branch |
| Isinet JSS NG-CDF PMC | 0740286481964 | Equity Bank Ltd | Loitokitok Branch |
| Olorika JSS NGCDF-Project | 0740286472471 | Equity Bank Ltd | Loitokitok Branch |

(g) Independent Auditor




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

(h) Principal Legal Adviser

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

3. NGCDF Committee

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

| Name | Details |
|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><i>Insert each member's passport-size photo and name.</i></p> | <p><i>Provide a concise description of each member's date of birth, key academic and professional qualifications, and work experience.</i></p> |
|  <p>Joseph Larasha Mutenkere</p> | <p>Mr. Larasha the Male Adult representative and the NG-CDF Kajiado South Chairman, born on 28th July 1977, Has KCSE certificate. He has been a leader in various community projects as such Imarba Community Borehole, Conflict resolution committee and water is life Kenya project. He is also a businessman. He has served NG-CDF Kajiado South for two and half years</p> |
|  <p>Mercy Mosoni Lekeri</p> | <p>Miss. Mercy is the Female Adult representative, NG-CDFC Secretary, Born on 20th Dec 1996 She has a Diploma in Applied Biology and KCSE Certificate. Business woman and a community youth leader. She has served NG-CDF Kajiado South for two and half years</p> |
|  <p>Jackson Meshalu Sakimba</p> | <p>Mr. Jackson is adult male representative, born on 15th Nov 1965. Has KCSE certificate. He has worked greatly for the welfare of the community as an oversite member of big life limited. He is a respected member of Maa community and a leader. She has served NG-CDF Kajiado South for two and half years</p> |

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



Jane Gathoni Kiragu

Mrs. Jane is Adult Female representative, born on 29th March 1962. Has a Diploma in Education, retired high school teacher and a business woman and a community and Church Women leader. She has served NG-CDF Kajiado South for two and half years



Keziah Naiyeso Kimani

Miss. Keziah is Youth Female representative, born on 25th March 1991 has A KCSE Certificate, very active community volunteer and a businesswoman She has served NG-CDF Kajiado South for two and half years



Tenkes Ole Lemaron



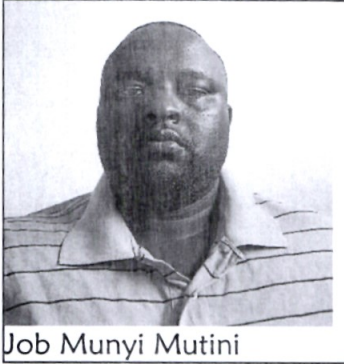
Mr. Tenke is Youth male representative, born on 11th February 1991, Holder of Bachelors of Economic and KCSE Certificate, He have been engaged in leadership and development programs in the constituency. He is a businessman and a youth leader. She has served NG-CDF Kajiado South for two and half years



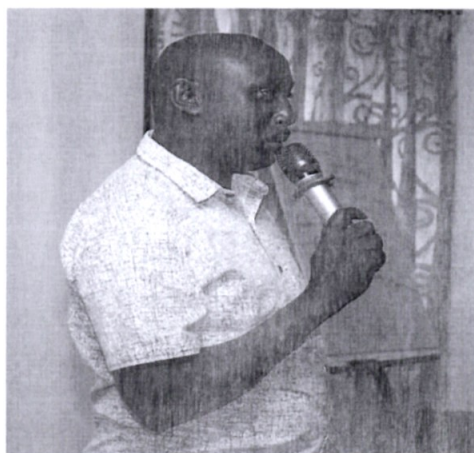
John Sitelu Nkipapai

Mr. Situle is a co-opted member by NG-CDFB, born on 6th August 1982. Has KSCE certificate, He is the Chairman of Rombo group ranch and he is involved in community policing and leadership. He has served NG-CDF Kajiado South for two and half years

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

| | |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>Mr. David is PWD representative, born on 19th March 1979, has a KCSE Certificate, a member of National Council for person with Disabilities and Illasit Disabled Association. He has respected PWD in various occasions He is a farmer and a businessman. He has served NG-CDF Kajiado South for two and half years</p> |
|  | <p>Mr. Geoffrey is the District County Commissioner Kajiado South Sub County and a NG-CDF member, born 1977. He holder a master degree in public administration and have been in service for 23years.</p> |
|  | <p>Mr. Job Munyi has Bachelor’s degree in Agricultural economics, Master Degree in Business Administration -Finance Option, and he is a Certified Public Accountant. He have worked for the NG-CDF for 18 years in various constituencies and is the current Fund Account Manager at Kajiado South NG-CDF.</p> |

4. NG-CDFC Chairman's Report



Mr. Joseph Larasha-NG-CDF Kajiado South Chairman

INTRODUCTION

Kajiado South Constituency consists of five wards namely Imbirikani, Kimana, Entonet, Kuku and Rombo Ward. The people of Kajiado South Constituency are determined to participate effectively in objectives mission and vision of the Kajiado South NG-CDF in the development plan. The constituent now has power to implement the formulation and implementation of development programme in the constituency for the works within the aspiration of the constitution of Kenya which makes public participation mandatory. The utilization of the NG-CDF has always been carried out with fairness transparency, openness and accountability.

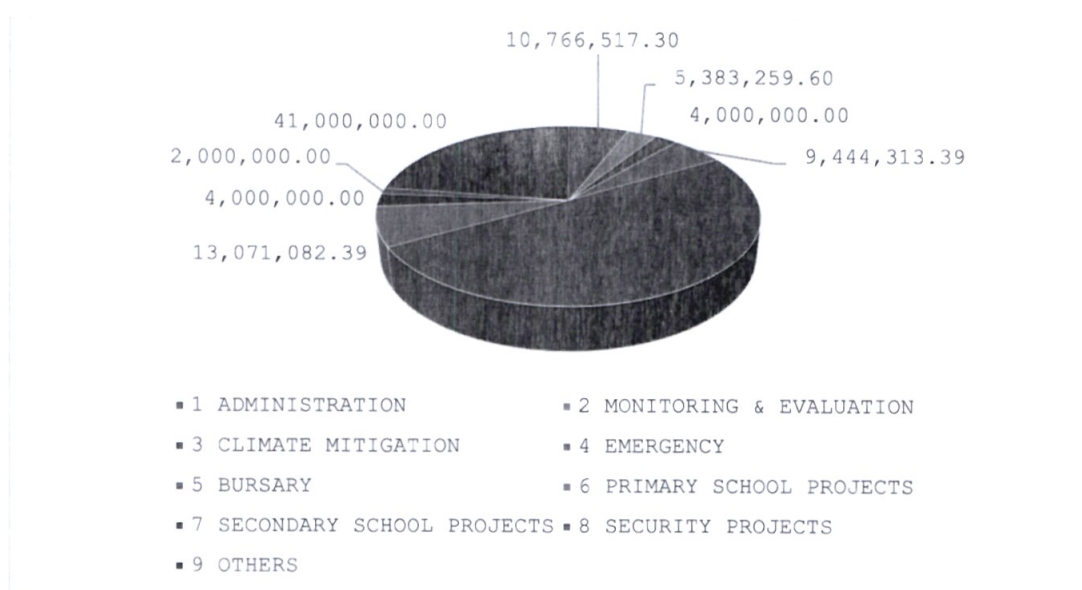
The Kajiado South Constituency NG-CDF total allocation for the financial year 2024/2025 was Kshs 179,441,954.47 which was the lower compared as Kshs 189,291,893 allocated in financial year 2023/2024. The board had disbursed Kshs 59,291,893 being the balance of undisbursed funds in 2023/2024 and Kshs. 144,000,000 for the financial 2024/2025.

1. Table1.1 showing allocation on comparative Basis

| Financial Year | Allocation | Disbursement Within the year |
|--------------------|--------------|------------------------------|
| 2023/2024 | 189,291,893 | 188,087,603 |
| 2024/2025 | 179,441,954 | 203,291,893 |
| Decrease/Increases | (9,849,939) | 15,204,290 |

Our key focus in the financial year 2024/2025 was issuance of school bursary in secondary and tertiary institutions, Kajiado South being classified as arid and semi-arid area had experience drought and therefore most parents expected bursary in order to ensure enrollment of students in the schools and other educational centers

Figure 1.1 Showing Fund Distribution for the Financial Year 2024/2025



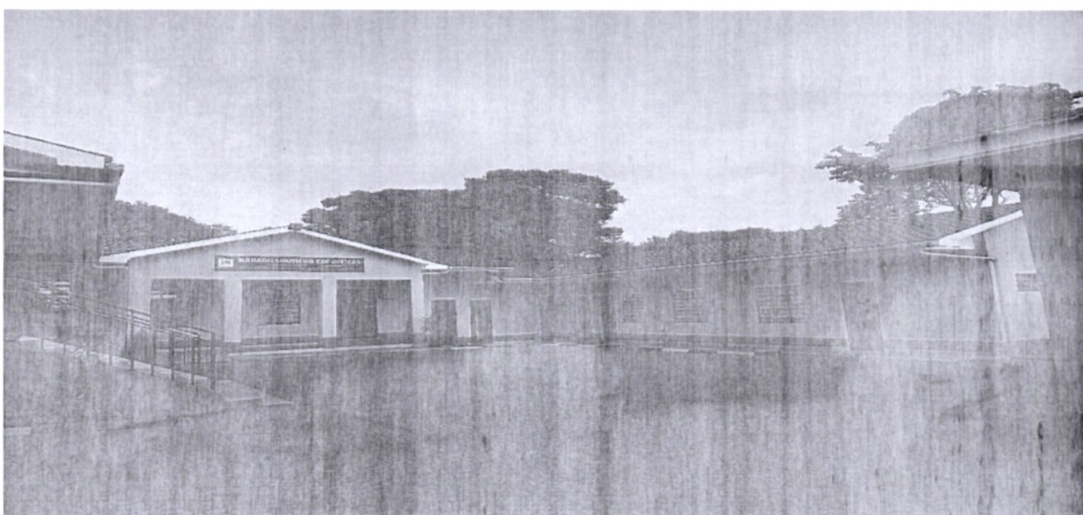
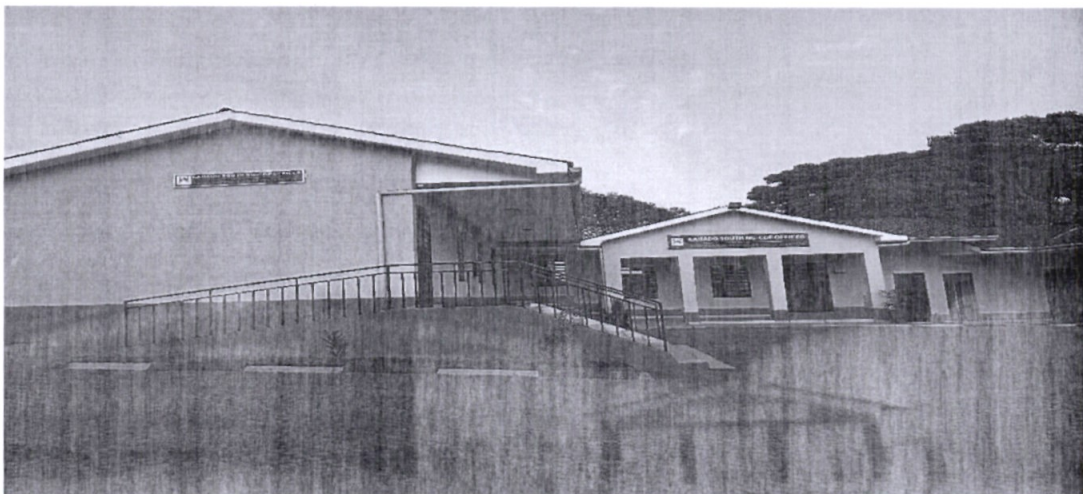
Budget Performance

Having received a total of Kshs. 144,000,000 with corresponding AIEs Kajiado South NG-CDF was able to prioritize fully on bursary and other development projects in the constituency. The decision on how to prioritize was reached at because the bursary need for the constituency is very high.

KEY ACHIEVEMENTS

- Renovation of NG-CDF Office.
Having been constructed some year back the NG-CDF offices needed a over-all renovation to ensure conducive environment and ensure the people are served efficiently.

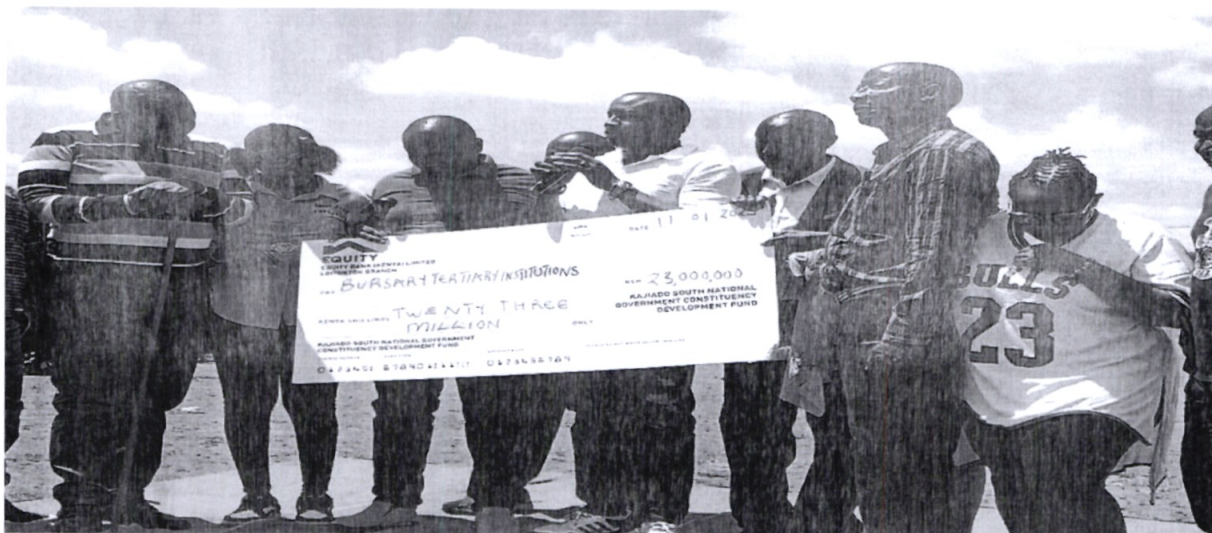
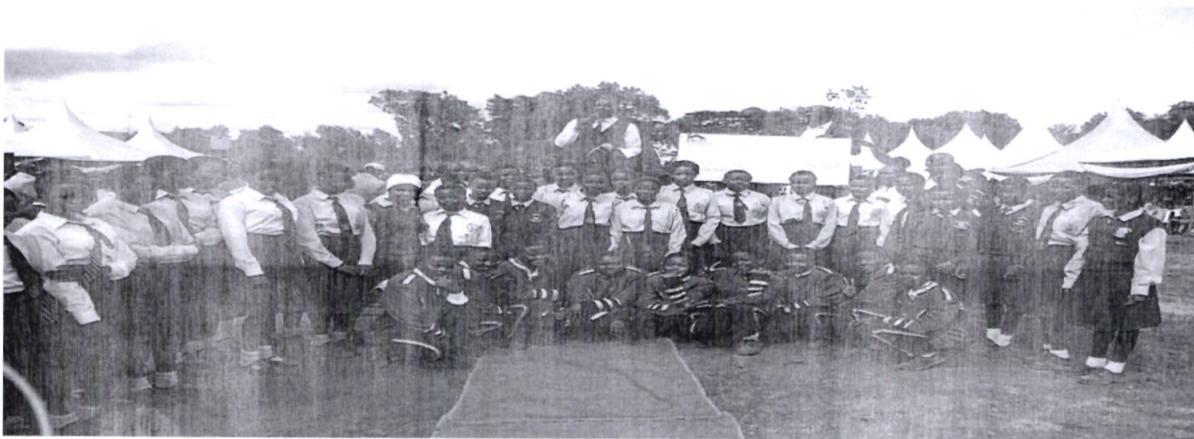
*National Government Constituencies Development Fund (NGCDF)
Kajiado South Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*



Renovated NG-CDF Kajiado South

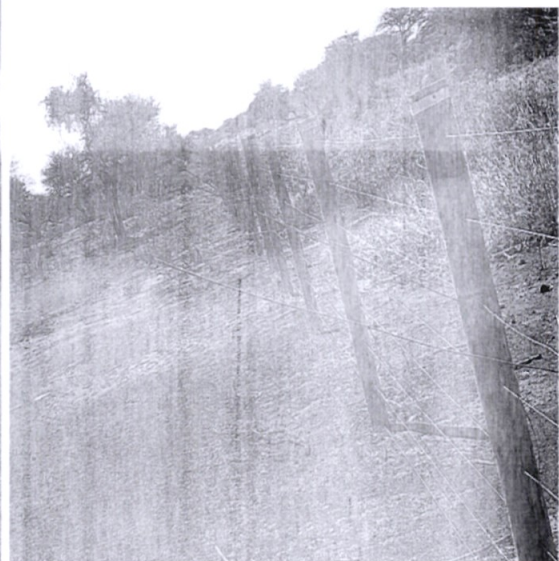
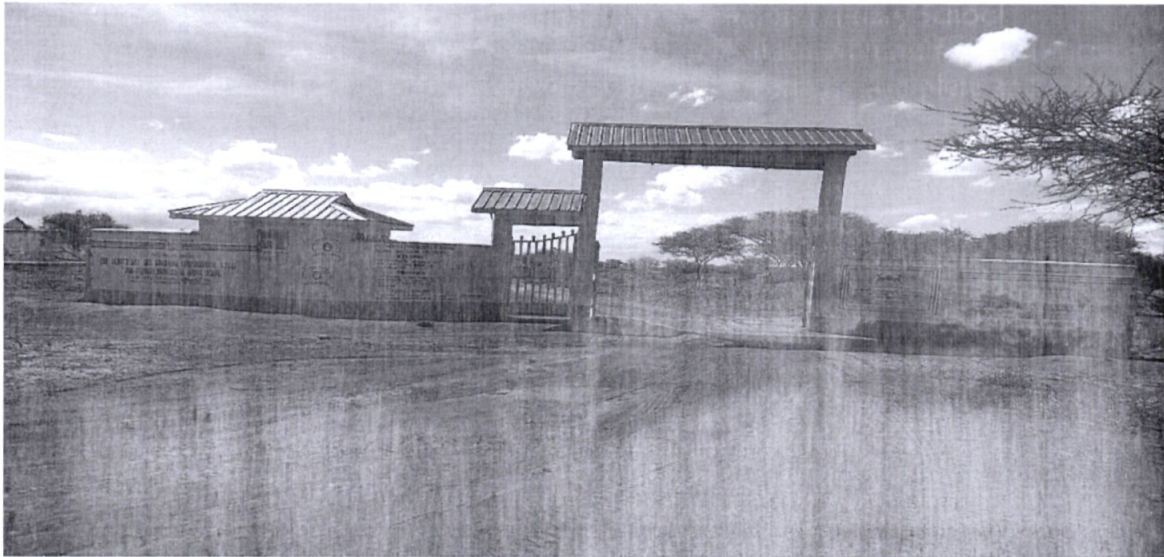
- We managed to disburse bursaries to 15,000 students in various institutions in secondary, colleges and universities.

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



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

➤ Construction of Solar powered electric fence at Olmoti Primary School. Due to world animal's human conflict the NG-CDF had allocated fund for construction of a solar power electric fence at Olmoti Primary school. The Fence is complete and in use



➤ Oloitokitok Boys Secondary School

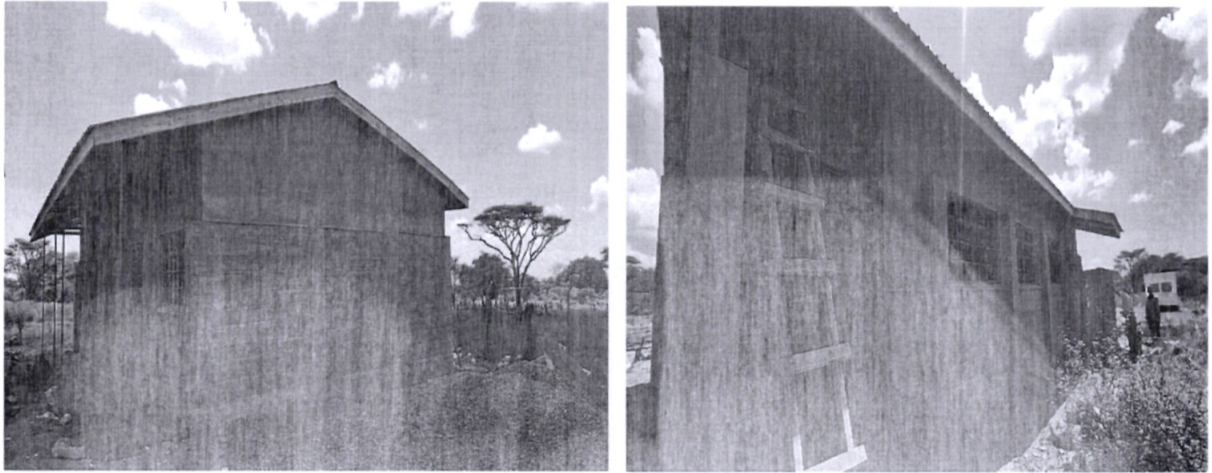
To ease the transport of the students with science projects, and other school activities, the NG-CDF had allocated fund for the Purchase of Oloitokitok school bus which have been implemented. The school bus is now in use.



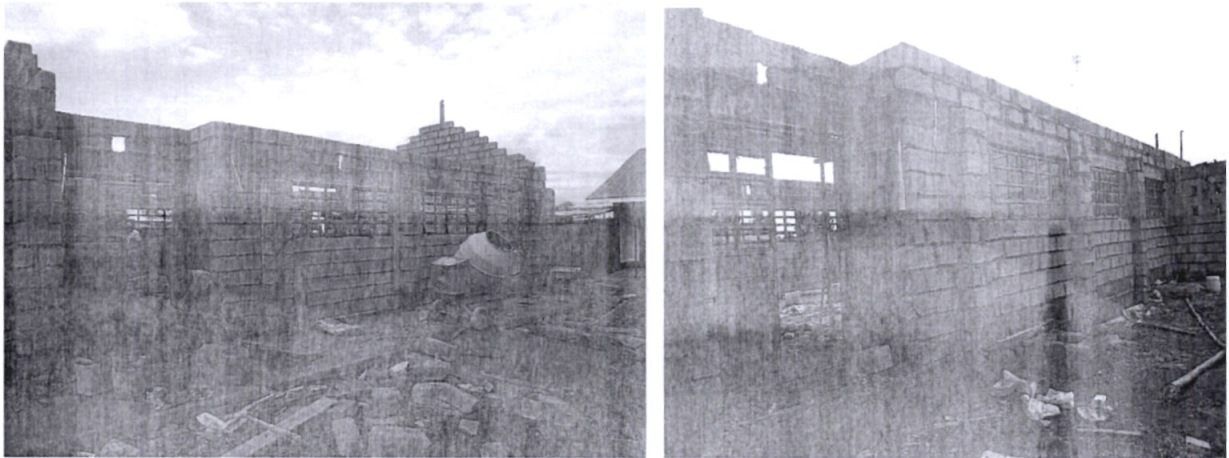
- Following the introduction of Competency-Based Curriculum (CBC), the NG-CDF Kajiado South allocated fund for construction of Junior Secondary science laboratory in six comprehensive school in support of CBC Curriculum. Theses school are Olorika, Isinet, Olgulului, Oldonyo Oibor, Elerai and Imurtot Primary Schools. All these projects are ongoing,



Pictorial Presentation of Olorika Primary School JSS



Pictorial Presentation of Olgulului Primary School JSS Lab



Pictorial Presentation of Elerai Primary School JSS Lab



Pictorial Presentation of Oldonyo-Oibor Primary School JSS Lab

CHALLENGES

- Some project may require along span of implementation creating difference between initial budget and the actual cost during implementation because of inflation rate.
- Limited fund against competing needs from different institutions
- High number of vulnerable populations in the constituency
- On project implementation, the challenges entailed inadequate record keeping by project management committees, delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management.

SOLUTION

- NG-CDF board need to be flexible in fund disbursements for the project's implementation considering project with longer lifespan
- Public participation in project implementation be conducted regularly
- Collaboration with other government institutions where possible.
- To mitigate the above, the committee during the financial year scaled up its capacity building Programmes for NGCDF Committee, Project Management Committees and staff on various aspects of the Fund's projects management. These Programmes contributed to minimizing the challenges and improving overall performance by Project

Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation Programmes during the fiscal year 2025/2026

EMERGING ISSUES

- High level of unemployment's leading to high dependence levels, the government should consider increasing the NGCDF kitty to gap the unemployment.
- The continuous state of campaign moods causing uncertainty.

Conclusion

I wish to sincerely thank the NGCDF Board, the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for fiscal year 2024/2025



.....

**Name Joseph Larasha
Chairman NGCDF Committee**

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

Introduction

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

The key development objectives of the *NGCDF Kajiado South Constituency 2023-2028* plan are to:

1. Improve infrastructure in all public schools in the constituency
2. Conserve the environment in Kajiado south constituency.
3. Improve infrastructure in the security sector in the constituency
4. Ensure not a single student in the constituency misses school due to lack of fees
5. To improve bursary allocations to students in secondary and tertiary schools as well as increase sponsorship for short-term skill-based courses,
6. Improve/strengthen monitoring and evaluation of NGCDF projects, enhance public participation in NGCDF activities and leverage information and technology

Progress on the attainment of Strategic development objectives

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

| Sector | Objective | Outcome | Indicator | Performance |
|-----------|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Education | <i>To have all children of school going age attending school</i> | <i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i> | <i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels</i> | <i>In FY 2024/2025-we increased number of dormitories/laboratories etc. Dormitory at Kimana Girls Secondary School, Ongoing Construction of JSS Laboratories at Olorika, Isinet, Oldonyo Oibor, Olgulului, Imurtot and Elerai primary schools - Bursary beneficiaries approximately 15,000</i> |

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

| | | | | |
|--------------------------------------|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------------|
| | | | | <i>students at all levels were as per the attached schedules</i> |
| Climate change mitigation activities | Promotion of environmental conservation initiative | Installation of water tanks and gutters for harvesting water in government institutions Planting of tree in the school to improve afforestation | Improved environment through water conservation and afforestation | In the FY 2024/2025 we distributed 20,000 tree seedling in the school . |
| Emergency | Cater for unseen occurrence in the constituency | Rapid responses to emergencies and disasters. | No of emergency incidence supported | In the F/Y 2024/2025 emergency in various schools. |
| Others (Specify) | NG-CDF Office | Renovation of NG-CDF Office | New facelift of NG-CDF office. | Renovation of NG-CDF office Kajiado south |

6. Governance Statement

Background

The appointment of NG CDF is as outlined in Section 43. National Government Constituency Development Fund Committee (1) There is established a National Government Constituency Development. Fund Committee for every constituency (2) Each Constituency Committee shall comprise of—(a) the national government official responsible for co-ordination of national government functions; (b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment; (c) two women nominated in accordance with subsection (3). one of whom shall be a youth at the date of appointment; (d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3); (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act; (f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote. (g) one member co-opted by the Board in accordance with Regulations made by the Board. (3) The seven persons referred to in subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe. (4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazetement by the Board. (5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board. (6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency. (7) The quorum of the Constituency Committee shall be one half of the total membership. (8) The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board. (9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general

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

elections or a by-election. (10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days. (11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings (13) A member of the Constituency Committee may be removed from office on any one or more of the following ground(a) lack of integrity; (b) gross misconduct;(c) embezzlement of public funds; (d) bringing the committee into disrepute through unbecoming personal public conduct; (e) promoting unethical practices; (f) causing disharmony within the committee; (g) physical or mental infirmity. (14) A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. (15) A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

Process

To facilitate this, the selection panel is invited interested and qualified members of the public for appointment to the NG-CDF committee. The panel invited through advertisement publicized in churches, public offices notice boards and other public areas in the constituency. The selection panel developed a shortlisting criterion which enabled picking of the nominees as per section 43 of the NG-CDF Act, 2015.

Kajiado South NG-CDF committee members are as follows Gazetted under the Kenya Gazette Number **Vol. CXXVII—No. 98**

| S/N | Name | Category | Ward | Gazetement Date |
|-----|----------------|----------------------------------------------|------------|-------------------------------|
| 1. | Joseph Larasha | Chairperson/ Male Adult Representative | Entonet | 21 st May, 2025 |
| 2. | Tenkes Lemaron | Male Youth representative | Imbirikani | 21 st May, 2025 |

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

| | | | | | |
|----|-----------------|-----------------------------|------------|--------------------------|------|
| 3. | Jane Gathoni | Female Adult representative | Kuku | 21 st 2025 | May, |
| 4. | Keziah Naiyeso | Female Youth representative | Kimana | 21 st 2025 | May, |
| 5. | Jackson Sakimba | Male Adult representative | Imbirikani | 21 st 2025 | May, |
| 6. | Mercy Mosoni | Female Adult/ Secretary | Kuku | 21 st 2025 | May, |
| 7. | David Waweru | Member representing PWD | Rombo | 21 st 2025 | May, |

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. | John Sitelu | Male | Rombo |

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

1. Chairperson position – Joseph Larasha
2. Secretary position – Mercy Mosoni

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.

Roles and functions of NG-CDFC

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are;

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.

- iii. List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

Removal of NGCDFC Members

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

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

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. In Kajiado South the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

Training of NG-CDF Members

In the financial year 2024/2025 the NG-CDF Board organized training of NGCDFC members. The constituency also held a capacity building activity in Embu 4th July. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Kajiado South.

Number of Meetings Held

According to the NG-CDF Act 2015 amended in 2022, the NG-CDF Committee is required to hold a maximum of 24 meetings in a year including any subcommittee meetings. Kajiado South Constituency Held a total of 13 meetings in the financial year 2024/2025 meeting and the attendance was as follows.

| S/ N O . | NG- CDFC COMMI TEE MEMBER S | JUL Y 28 th 202 4 | SEPT 9 th 202 4 | SEP T 17 th 202 4 | OC T 16 ^t h 20 24 | N OV 26 ^t h 20 24 | DE C 2 nd 202 4 | DE C 27 ^t h 20 24 | FE B 13 th 20 25 | MA R 5 th 202 5 | MA R 24 th 20 25 | APR IL 10 th 202 5 | MA Y 5 th 202 | JUN E 4 th 202 5 |
|-------------------|--------------------------------------------|------------------------------------------|-------------------------------------|------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------------------|---------------------------------------------|-----------------------------------------|----------------------------------------|-----------------------------------------|-------------------------------------------|-----------------------------------|-----------------------------------------|
| 1 | Joseph Larasha chairman | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 2 | Mercy Mosoni Secretary | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 3 | Keziah Kimani | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 4 | Jane Gathoni | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

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

| | | | | | | | | | | | | | | |
|----|-----------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | David Waweru | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 6 | Jackson Sakimba | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 7 | John Sitelu | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 8 | Tenkes Lemaron | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 9 | Job Munyi FAM | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| 10 | Geoffrey Tanui DCC | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

Ethics & conduct

Members of NG-CDFC are required to observe the following ethical issues;

- i. Confidentiality-the NG-CDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NG-CDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NG-CDFC members should promote leadership in the constituency.

During the financial year 2024/2025 members of NG-CDFC Kajiado South adhered to the above ethical issues.

Members remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to an allowance seven thousand per meeting and all other members an

allowance of five thousand per sitting. All NG-CDFC members should adhere to general ethics and code of conduct as stipulated in the NG-CDF Act.

In this financial year the NG-CDFC members adhered to the cabinet secretary's circular on members sitting and field allowances.

Disclose policy on conflict of interest

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

Risk management

Risk management has been integrated in the constituency operations through the following; training of the NG-CDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NG-CDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service.

Some of the risk mitigation strategies that NG-CDFC Kajiado South has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NG-CDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NG-CDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

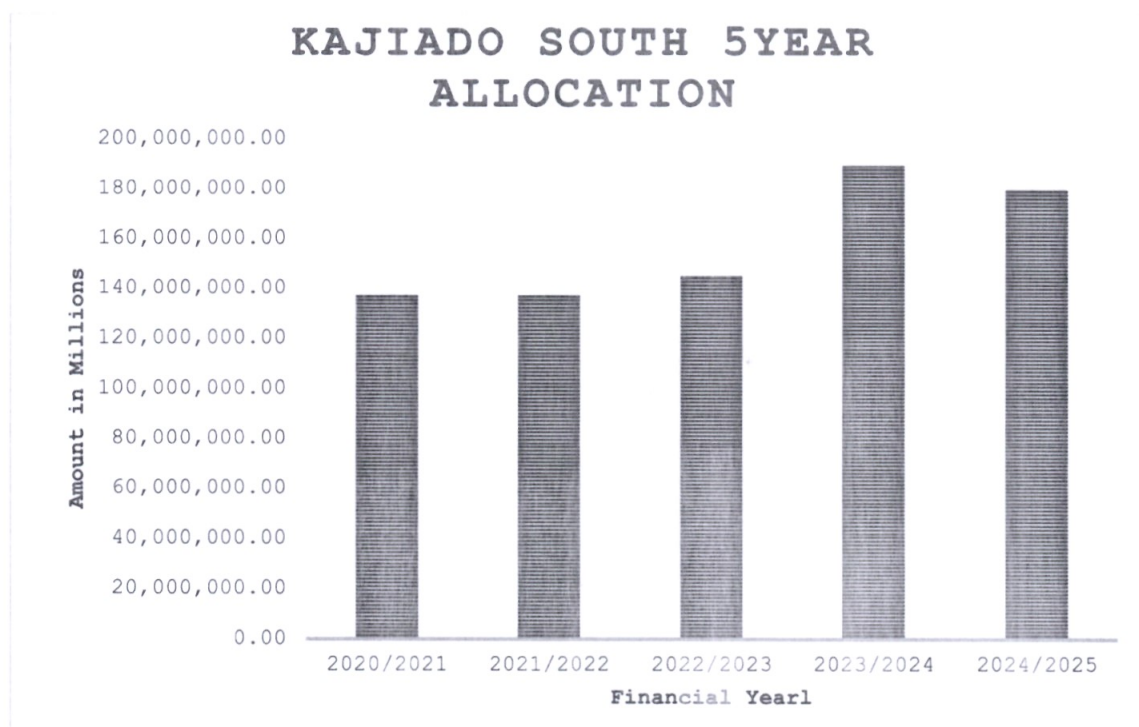
7. Management Discussion and Analysis

Overview

The Kajiado South NG-CDF has steadily enhanced access to quality education, strengthened security infrastructure and expanded critical public services over the past five years through targeted and equitable resource allocation. The total allocation over the five years (FY 2020/21-2024/25) is Kshs **787,999,208.78** distributed as follows:

| S/NO | FINANCIAL YEAR | ALLOCATION |
|--------------|----------------|-----------------------|
| 1 | 2020/2021 | 137,088,879.31 |
| 2 | 2021/2022 | 137,088,879.00 |
| 3 | 2022/2023 | 145,087,603.00 |
| 4 | 2023/2024 | 189,291,893.00 |
| 5 | 2024/2025 | 179,441,954.47 |
| TOTAL | | 787,999,208.78 |

Note: All projects for FY 2024/2025 are currently ongoing at various stages of implementation.



Annual NG-CDF Allocation Trend (In Millions Kshs)

Key Projects Implemented

a. Education Sector

About 50% of total funds went into the education sector for Primary and secondary schools mainly; Construction of classroom, face-lifting of primary and secondary schools, improving infrastructure and enhancing security of these learning institutions with a focus on:

- Construction and renovation of classrooms. Eg Construction of 2No classroom at Korinko Secondary School, Construction of 2No classroom at Enkaji Naibor Primary School, Construction of new school at Ilnyangusi Secondary School
- Construction of school fences (e.g Enkolili Chain Link Fence, Matepes Integrated Chain Link Fence, Iltital Primary school chain link fence)
- Renovation and extension of school (eg Ilkisonko Secondary school)
- Supply of furniture, cabro paving, and rainwater harvesting to enhance conducive learning environments. (eg Enkaji Naibor Primary School, Korinko Secondary School and Ilnyangusi Secondary School)
- Renovation of t of ICT Digital Centre at Kimana Centre.

Example: Renovation and Extension of Ilkisonko Secondary School Dormitory.



Example: Construction of 2no of Classroom at Korinko Secondary School



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

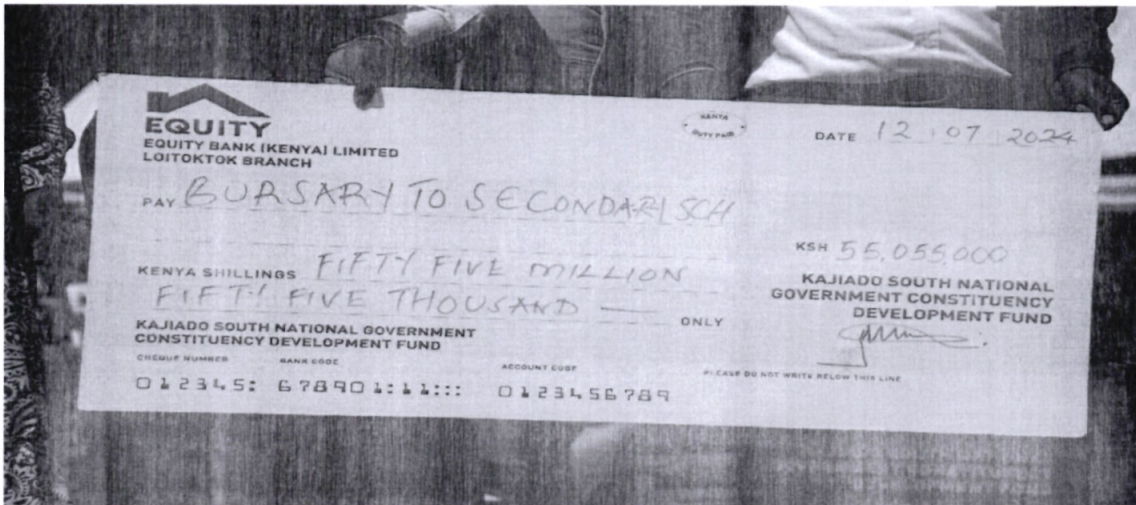
Example: Construction of 2 classrooms at Enkaji Naibor Primary school



Bursary Awards

Kajiado South NG-CDF has consistently disbursed bursaries to needy students across both secondary and tertiary levels. Bursary issuance remains a key pillar annually, supporting:

- Orphans and vulnerable students.
- Students from low-income households.
- Learners with special needs.

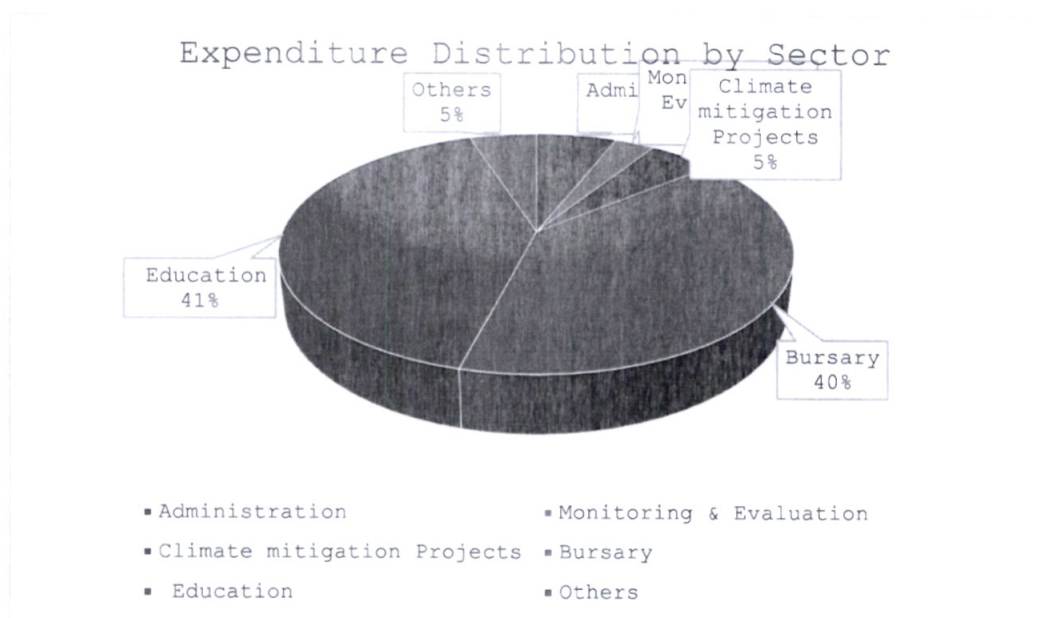


Financial Performance Summary

The expenditure Distribution by Sector (%) is as follows:

- Administration -6%
- Monitoring and Evaluation -3%
- Climate mitigation Projects -5%
- Bursary - 40%
- Education -41%
- Others - 5%

Allocation by Sector



Statutory Compliance and Governance

The Fund remains compliant with the National Government Constituencies Development Fund Act, Public Finance Management Act, and relevant procurement laws. All projects were implemented in adherence to PPRA regulations, environmental standards, and inclusive community participation.

Kajiado South NG-CDF has complied with all key statutory obligations, including:

- Annual audits by the Auditor General - All projects have undergone an audit by the Auditor General.
- Adherence to procurement laws and public participation – NG-CDF Kajiado South complies with the PPRA Act and community oversight.
- Timely bursary and project disbursement reports – Adherence to the bursary policy.
- Environmental assessments where applicable (e.g., for construction projects) -
- Inclusivity - Toilets and classrooms built with PWD-accessible features.

Material Arrears in Obligations

No significant material arrears or statutory obligations were reported during the review period. All allocations were absorbed effectively.

Major Risks

| Risk Category | Description | Mitigation |
|-----------------------------|----------------------------------------------|------------------------------------------|
| Delays in fund disbursement | Late disbursement from the National Treasury | Strategic planning and phased projects |
| Project cost escalation | Inflation and material cost increase | Value engineering and timely procurement |
| Political transition (2022) | General elections | Continuity ensured via oversight board |
| Natural Disasters | Strong Winds, Rains | Flexible project scheduling |

Review of Economy and Sector

NG-CDF Kajiado South aligned with:

- Vision 2030 (Social Pillar) – by expanding access to quality basic education.
- Presidential Big Four Agenda – through support for technical education and ICT access.
- Bursary awards to ensure 100% enrollment of students in learning instructions

The education sector is undergoing transformational changes due to the CBC transition, leading to increased demand for science labs, modern kitchens, sanitary infrastructure, ICT and digital access.

The NG-CDF Kajiado South has aligned with national priorities by investing in:

- Junior Secondary infrastructure (laboratories and classrooms)
- TVET development (Kshs 10M for Kajiado South TVET(Enkii))
- Solar Power chain link fence. Eg Olmoti Primary School

Future Outlook

The Fund's 2025 targets include:

- Complete 100% of ongoing FY 2024/25 projects by the end of Q3 2025/26.

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

- Enhance digital infrastructure (ICT hubs) to support youth employment.
- Enhance security and safety in schools' construction of more classrooms
- Scale up bursary support, especially for students in TVET, KMTCs and universities.

Conclusion

The NG-CDF Kajiado South has effectively managed resources over the past five years, delivering impactful infrastructure and community projects. While FY 2024/2025 projects are currently in progress, the planning and implementation structures are in place to ensure timely completion. Accountability and community involvement remain central to success.

NG-CDF Kajiado South has also demonstrated strong financial stewardship and responsive development planning, significantly improving public service delivery in education and security. The Fund remains committed to community empowerment and equitable resource utilization, positioning itself as a model constituency for public investment and impact.


.....

Job Munyi Mutini
Fund Account Manager

8. Environmental and Sustainability Reporting

The NG-CDF has carried out interventions in several sectors which include education (infrastructure and bursary), security and environment as guided by the Act. In order to achieve its mandate, Kajiado South NG- CDF committee prepared a five-year strategic plan to run from 2023 to 2027 to guide the constituency's development agenda. The 2023-2027 Strategic Plan for Dagoretti South Constituency is an integrated, five-year planning framework intended to align the constituency's development interventions along National and international frameworks: Sustainable development goals (SDGs), Vision 2030, Medium Term Plans (MTPSs-IV) and the Kenya Kwanza 'bottom up' agenda. The development interventions are focus on all non-devolved functions of the national government, and specifically, Security, education, environment and talent development.

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Kajiado South 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

- Kajiado South NG-CDF supplied and planted tree seedlings in various school in the constituency. In order to conserve the environment. All the schools allocated every seedling to a pupil for nurturing and caring. The environmental projects are undertaken once a year during the rainy season
- During the launch of all NG-CDF projects and bursaries the NG-CDFC Committee invites an expert in drugs and alcohol consumption to sensitization of youth/ community on the impact of both with live illustrations

3. Employee welfare

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

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

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

4. Marketplace practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification, Implementation, and Monitoring

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

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

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

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

Public Awareness

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

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


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

The Accounting Officer in charge of the NGCDF-Kajiado South 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) and including the transitional provisions permitted under IPSAS 33. The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kajiado South 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.

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

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

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

Approval of the financial statements

The NGCDF- Kajiado South Constituency financial statements were approved and signed by the Accounting Officer on 26th AUGUST 2025.



.....

Name: Joseph Larasha
Chairman – NGCDF Committee



.....

Name: Job Munyi Mutini
Fund Account Manager

REPUBLIC OF KENYA



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

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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional International Public Sector Accounting Standards (IPSAS) financial statements of National Government Constituencies

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

Development Fund - Kajiado South Constituency set out on pages 1 to 61, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional International Public Sector Accounting Standards (IPSAS) financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kajiado South 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 Public Finance Management Act, 2012, the National Government Constituencies Development Fund Act, 2015 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

Inaccuracies in Third Party Deposits

The statement of financial position and as disclosed in Note 27 to the financial statements reflect third party deposits balance of Kshs.4,569,603. However, review of the supporting schedules including deposits cashbook and the Project Management Committee (PMC) accounts revealed a balance of Kshs.2,920,386 resulting to unexplained variance of Kshs.1,649,217.

In the circumstances, the accuracy and completeness of third-party deposits balance of Kshs.4,569,603 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kajiado South 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

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on a comparable basis of Kshs.308,653,336 and Kshs.273,211,382 respectively, resulting to underfunding of Kshs.35,441,954 or approximately 11% of the budget. Similarly, the Fund expended Kshs.231,657,374 against actual receipts of

Kshs.273,211,382 resulting to under-absorption of Kshs.41,554,008 or approximately 15% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unsatisfactory Project Implementation

The statement of financial performance and as disclosed in Notes 13 and 14 to the financial statements reflect Kshs.55,919,399 and Kshs.134,935,026 in respect to other Government units and other grants and transfers actual expenditure respectively. Other Government units include Kshs.31,620,473 and Kshs.14,298,926 in respect to transfers to primary schools and secondary schools respectively. However, anomalies were noted in respect to implementation of the projects as detailed in **Appendix I**.

2. Delayed Project Implementation

Review of the project implementation status as at 30 June, 2025 revealed that the Fund allocated Kshs.64,071,083 for the implementation of twenty-five (25) projects. However, only twelve (12) projects worth Kshs.6,000,000 were completed, ten (10) projects worth Kshs.45,471,082 were on-going and at various level of completion while three (3) projects worth Kshs.12,600,000 had not started. Management attributed the delay to delayed disbursements of funds by the Board. **Appendix II**

In the circumstances, the constituents of Kajiado South Constituency did not obtain value for money from the thirteen (13) incomplete projects worth Kshs.58,071,082.

3. Failure to Insure Fixed and Movable Assets

Note 12 to the financial statements reflects use of goods and services totalling Kshs.5,750,437 which includes Kshs.600,000 relating to routine maintenance of vehicles and other transport equipment. However, review of supporting documents revealed that the motor vehicles had not been insured contrary to Section 36(3) of the National Government Constituencies Development Fund Act, 2015 which require all fixed and movable assets to be insured.

In the circumstances, Management was in breach of law and the Fund may incur financial losses due to accidents, theft or damage to the uninsured motor vehicle.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of 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

01 December, 2025

Appendix I: Unsatisfactory Project Implementation

| No. | Contract Name | Contract Details | Audit Observation |
|-----|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Kajiado South NGCDF Office | Management awarded a contract for the renovation works of Kajiado South Constituency offices at a contract sum of Kshs.31,400,000 on 24 December, 2024. The contract was to commence on 24 December, 2024 and was due for completion on 30 June, 2025. The contractor was paid Kshs.22,082,533 for certified works as at 30 June, 2025. | Site visit in October, 2025 revealed that the project was incomplete and generator set costing Kshs.1,320,000 had not been delivered. In addition, despite lapse of four months of the contract period, no document was provided for audit review on extension of the contract. |
| 2. | Olorika Junior Secondary School | Management awarded a contract for the construction and equipping of Olorika School laboratory at a contract sum of Kshs.5,796,414 on 24 December, 2024. The contract was to commence on 24 December, 2024 and was due for completion on 30 June, 2025. The contractor had been paid Kshs.4,648,578 for certified works on 5 June, 2025. | Site visit in October, 2025 revealed that the project was ongoing and a laboratory equipment costing Kshs.75,000 had not been delivered. In addition, despite lapse of four (4) months of the contract period, no document was provided for audit review on extension of the contract. |
| 3. | Illasit Primary School | Management awarded a contract for the construction of a basketball and volley ball courts at a contract sum of Kshs.3,150,000 on 24 December, 2024. The contract was to commence on 24 December, 2024 and was due for completion on 30 June, 2025. The contractor was paid Kshs.1,578,490 for certified works on 13 June, 2025 | Site visit in October, 2025 revealed that the volley ball court had not been done as provided for in the Bill of Quantities and the contractor was not on site. In addition, despite lapse of four (4) months of the contract period, no document was provided for audit review on extension of the project. |
| 4. | Isinet Junior Secondary School | Management awarded a contract for the construction and equipping of Junior Secondary School laboratory at a contract sum of Kshs.5,779,505 on 24 December, 2024. The contract was to commence on 24 December and was due for completion on 30 June, 2025. The contractor was paid Kshs.2,286,766 as at 30 June, 2025 | Site visit in October, 2025 revealed that the water tank had not been delivered, interior doors had not been fixed and the laboratory had not been equipped. In addition, despite lapse of four (4) months of the contract period, no document was provided for audit review on extension of the contract. |

| No. | Contract Name | Contract Details | Audit Observation |
|------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| 5. | Oldonyo Oibor Primary School | Management awarded a contract for the construction and equipping of Junior Secondary School Laboratory for Oldonyo Oibor Primary School at a contract sum of Kshs.5,801,690. The project was due for completion on 30 June, 2025 and the Fund incurred an expenditure of Kshs.1,200,000 in the year under review. | Site visit in October, 2025 revealed that the laboratory was not complete and the contractor was not on site. |

Appendix II: Delayed Project Implementation

| | Project Name | Activity | Amount Allocated (Kshs) | Status |
|-----|--------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------|
| 1. | Olorika Primary School | Additional funds for completion of 45 students' capacity laboratory: plastering, painting, fixing of doors and windows, flooring, gas and water system finishes, electrical and mechanical works. | 1,556,640 | Ongoing |
| 2. | Isinet Primary School | Additional funds for completion of 45 students' capacity laboratory: plastering, painting, fixing of doors and windows, flooring, gas and water system finishes, electrical and mechanical works. | 1,556,640 | Ongoing |
| 3. | Olgulului Primary School | Additional funds for completion of 45 students' capacity laboratory: plastering, painting, fixing of doors and windows, flooring, gas and water system finishes, electrical and mechanical works. | 1,556,640 | Ongoing |
| 4. | Elerai Primary School | Additional funds for completion of 45 students' capacity laboratory: plastering, painting, fixing of doors and windows, flooring, gas and water system finishes, electrical and mechanical works. | 1,556,640 | Ongoing |
| 5. | Emultot Primary School | Additional funds for completion of 45 students' capacity laboratory: plastering, painting, fixing of doors and windows, flooring, gas and water system finishes, electrical and mechanical works. | 1,556,640 | Ongoing |
| 6. | Oldonyo-Oibor Primary School | Additional funds for completion of 45 students' capacity laboratory: plastering, painting, fixing of doors and windows, flooring, gas and water system finishes, electrical and mechanical works. | 1,556,634 | Ongoing |
| 7. | Illasit Primary School | Reconstruction to completion of volleyball/basketball pitch Field levelling, grading and cabro installation of a basketball pitch measuring approximately 32m*20m | 2,731,248 | Ongoing |
| 8. | Rombo Divisional Headquarter | Laying of cabro on an area measuring 860 square meters square Meters at Kshs.1,200,000 and landscaping at Rombo administration block area measuring 860 square Meters Kshs.800,000. | 2,000,000 | Ongoing |
| 9. | NG-CDF Office | Additional fund for Walling at Kshs.1,195,730, Roofing at Kshs.1,896,310, windows with mild steel at Kshs.771,330 Doors with mahogany at Kshs.1,389,600 painting at Kshs.1,559,030 floor finishes which includes floor at Kshs.1,578,000 Wall at Kshs.1,511,950 and Ceiling boards at Kshs.956,400 Aluminum partitions at Kshs.2,792,000 and Furniture and equipment's at Kshs.4,749,650. | 18,400,000 | Ongoing |
| 10. | Kajiado South land Registry /Huduma Centre | Additional funds for walling and aluminum partitions at basement floor at Kshs.1,879,360, Windows for the basement floor at Kshs.1,015,170 ceiling and wall Finishes for basement floor at Kshs.3,420,120 Staircase and ramp finishes at Kshs.3,855,690 Windows superstructure | 13,000,000 | Ongoing |

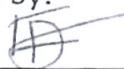
| | Project Name | Activity | Amount Allocated (Kshs) | Status |
|----|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------|
| | | columns, beams, staircase and thick slab for ground floor at Kshs.2,829,660. | | |
| | Total | | 45,471,082 | |
| 1. | Oloile primary school | Renovation to completion of 2 classrooms: Roofing, tiles, doors and windows | 1,000,000 | Not Started |
| 2. | Amboseli lewis Secondary School | Construction to completion of a 45 student's capacity Science Laboratory | 2,000,000 | Not Started |
| 3. | NG-CDF Office Public toilet block, meeting shed and parking | "Construction to completion of 7 doors modern flush toilet block with 2 chambers for Persons with Disabilities with hand washing basins at Kshs.3,500,000- and 2,000-liters' septic tank at Kshs.1,700,000, purchase and installation of a 10,000 liters' water tank at Kshs.100,000, installation of elevated steel tank tower at Kshs.800,000, piping and mechanical works at Kshs.600,000. Construction to completion of visitors waiting bay at Kshs.700,000 and installation of one modern steel gate at Kshs.800,000, construction of a modern car park shade installed with cabros at Kshs.1,400,000. | 9,600,000 | Not Started |
| | Total | | 12,600,000 | |


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


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

| | Note | Period ended June 2025 |
|-----------------------------------------------|------|------------------------|
| | | Kshs |
| Revenue from non-exchange transactions | | |
| Transfers from the NGCDF Board | 6 | 179,441,954 |
| Grants/donations from other entities | 7 | - |
| Revenue from exchange transactions | | |
| Finance income | 8 | - |
| Miscellaneous income | 9 | - |
| Total revenue | | 179,441,954 |
| Expenses | | |
| Employee costs | 10 | 5,602,519 |
| Committee expenses | 11 | 4,144,917 |
| Use of Goods and Services | 12 | 5,750,437 |
| Other Government Units Actual expenditure | 13 | 55,919,399 |
| Other Grants and Transfers Actual expenditure | 14 | 134,935,026 |
| Depreciation and amortization expense | 15 | 964,797 |
| Digital Hubs Actual expenditure | 16 | 3,503,421 |
| Total expenses | | 210,820,515 |
| Other gains/(losses) | | |
| Gain/Loss on Sale of Assets | 17 | - |
| Impairment loss | 18 | - |
| Surplus/(Deficit) for the year | | (31,378,560) |

The Constituency financial statements were approved by the NGCDFC on 20TH AUGUST 2025 and signed by:


Chairman NG-CDF
Committee
Name: Joseph Larasha


National Sub-County
Accountant
Name: John K Ndungu
ICPAK M/No:14351


Fund Account Manager
Name: Job Munyi

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

12 Statement of Financial Position As At 30th June, 2025

| | Note | Period as at June 2025 Kshs | Opening Statement 1st July 2024 Kshs |
|--------------------------------------------|------|--------------------------------|-----------------------------------------|
| Assets | | | |
| Current Assets | | | |
| Cash And Cash Equivalents | 19 | 41,554,009 | 69,919,489 |
| Receivables from Exchange Transactions | 20 | - | - |
| Receivables from Non-Exchange Transactions | 21 | 35,441,954 | 59,291,893 |
| Prepayments | 22 | - | - |
| Total Current Assets | | 76,995,963 | 129,211,382 |
| | | | |
| Non-Current Assets | | | |
| Property, Plant and Equipment | 23 | 28,836,111 | 7,718,375 |
| Intangible Assets | 24 | - | - |
| Right-of-use assets | 25 | - | - |
| Total Non- Current Assets | | 28,836,111 | 7,718,375 |
| | | | |
| Total Assets (A) | | 105,832,074 | 136,929,757 |
| | | | |
| Liabilities | | | |
| Current Liabilities | | | |
| Trade and Other Payables | 26 | - | - |
| Third-Party Deposits | 27 | 4,569,603 | 5,320,489 |
| Lease Liabilities | 28 | - | - |
| Gratuity provision | 29 | 2,040,016 | 1,008,252 |
| Total Current Liabilities | | 6,609,619 | 6,328,741 |
| | | | |
| Non-Current Liabilities | | | |

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

| | | | |
|------------------------------|----|-------------------|--------------------|
| Lease Liabilities | 28 | - | - |
| Total Liabilities (B) | | 6,609,619 | 6,328,741 |
| | | | |
| Net Assets (A-B) | | 99,222,455 | 130,601,016 |
| Represented by: | | | |
| Revaluation Reserves | | | |
| Accumulated Surplus | | 99,222,455 | 130,601,016 |
| Total Net Assets | | 99,222,455 | 130,601,016 |

The Constituency financial statements set out on pages 1 to 5 approved by NG CDFC on 20th August 2025 and signed by:



Chairman NG-CDF
 Committee
 Name: Joseph Larasha



National Sub-County
 Accountant
 Name: John K Ndungu
 ICPAK M/No:14351



Fund Account Manager
 Name: Job Munyi

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

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

| Description | Reserves | Accumulated | Total |
|-----------------------------------------------------|----------|-------------------|-------------------|
| | Kshs | surplus/Deficit | Kshs |
| As at 30th June 2024 (cash basis) | | 53,281,379 | 53,281,379 |
| Adjustments: (to recognize assets and liabilities) | | | |
| Add Assets | | 81,070,746 | 81,070,746 |
| Less Liabilities | | 3,751,109 | 3,751,109 |
| As at July 1, 2024 | | 130,601,016 | 130,601,016 |
| | | | |
| Surplus/(Deficit) For the Period | | (31,378,560) | (31,378,560) |
| Revaluation Gain/Loss | | - | - |
| | | | |
| As at 30th June (current year) | | 99,222,455 | 99,222,455 |

Note:

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

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

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

| | Notes | Period ended june Kshs |
|---------------------------------------------------------------|-------|------------------------------|
| Cash flows from operating activities | | |
| Receipts | | |
| Transfers from the NGCDF Board | | 203,291,893 |
| Grants/donations from other entities | | - |
| Finance income | | - |
| Miscellaneous income | | - |
| Total Receipts | | 203,291,893 |
| Payments | | |
| Employee costs | | 4,570,755 |
| Committee expenses | | 4,144,917 |
| Use of Goods and Services | | 5,750,437 |
| Other Government Units Certified Works | | 56,830,728 |
| Other Grants and Transfers | | 134,935,026 |
| Digital Hubs Expenses | | 3,342,978 |
| Total Payments | | 209,574,840 |
| Net Cash Flows from/ (used in) Operating Activities | 30 | (6,282,947) |
| Cash flows From Investing Activities | | |
| Purchase of PPE | | 22,082,533 |
| Purchase of Intangible assets | | - |
| Proceeds From Sale of PPE | | - |
| Net Cash Flows from Investing Activities | | 22,082,533 |
| Net increase/(decrease) in cash & Cash equivalents | | (28,365,480) |
| Cash Flows from Financing Activities | | |
| Lease payment | | - |
| Net Cash Flows from Financing Activities | | (28,365,480) |
| Cash and cash equivalents at Period Start | 17 | 69,919,489 |
| Cash and cash equivalents at Period End | 17 | 41,554,009 |

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

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

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 | Kshs | f=d/c*100 |
| | | (a) | (b) | (c=a+b) | (d) | e=(c-d) | f=d/c*100 |
| | <i>2024/2025</i> | Opening Balance (operational, deposit and PMCs C/Bk) and AIA | Previous Years' Outstanding disbursements | <i>2024/2025</i> | <i>2024/2025</i> | | |
| Revenue | | | | | | | |
| Transfers From the NGCDF Board | 179,441,954 | 69,919,489 | 59,291,893 | 308,653,336 | 273,211,382 | 35,441,954 | 89% |
| Grants/donations from other entities | - | - | - | - | - | - | |
| Finance income | - | - | - | - | - | - | |
| Miscellaneous income | - | - | - | - | - | - | |
| Totals | 179,441,954 | 69,919,489 | 59,291,893 | 308,653,336 | 273,211,382 | 35,441,954 | 89% |

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

| | | | | | | | |
|----------------------------------------|--------------------|-------------------|-------------------|--------------------|--------------------|---------------------|------------|
| Expenses | | | | | | | |
| Employee costs | 6,271,738 | 3,278,164 | - | 9,549,902 | 4,570,755 | 4,979,147 | 48% |
| Committee expenses | 3,976,000 | 221,756 | - | 4,197,756 | 4,144,918 | 52,838 | 99% |
| Use of Goods and Services | 5,902,039 | 1,021,208 | - | 6,923,247 | 5,750,436 | 1,172,811 | 83% |
| Other Government Units Certified Works | 17,071,082 | 26,635,596 | 42,531,039 | 86,237,717 | 56,830,728 | 29,406,990 | 66% |
| Other Grants and Transfers | 118,221,095 | 34,261,144 | 12,300,000 | 164,782,239 | 134,935,026 | 29,847,213 | 82% |
| Digital Hubs Expenses | - | - | 4,460,854 | 4,460,854 | 3,342,978 | 1,117,876 | 75% |
| Acquisition of Assets | 28,000,000 | 4,183,204 | | 32,183,204 | 22,082,533 | 10,100,671 | 69% |
| Funds Pending Approval** | | 318,417 | | 318,417 | | 318,417 | 0% |
| Total Expenditure | 179,441,954 | 69,919,489 | 59,291,893 | 308,653,336 | 231,657,374 | 76,995,963 | 75% |
| Surplus for the period | - | - | - | - | 41,554,008 | (41,554,008) | - |

***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.*

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

Explanatory Notes.

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|---------------------------------------------------------------------------------------------|------------|
| Description | Amount |
| Budget utilisation difference totals | 76,995,963 |
| Less undisbursed funds receivable from the Board as at 30 th June 2025 | 35,441,954 |
| Cash and Cash Equivalents at the end of the 30 th June 2025 | 41,554,008 |

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 20th AUGUST 2025 and signed by:



 Fund Account Manager

Name: Job Munyi



 National Sub-County Accountant

Name: John K Ndungu
 ICPAK M/No: 14351



 Chairman NG-CDF Committee

Name: Joseph Larasha

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

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

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|-----------------------------------------|-------------------|---------------------------------------------------------------|-------------------------------------------|-------------------|----------------------------|-------------------------------|
| | | Opening Balance (operational, deposit and PMCs C/Bk) and FAIA | Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| 1.0 Administration and Recurrent | | | | | | |
| 1.1 Compensation of employees | 6,271,738 | 3,278,164 | | 9,549,902 | 4,570,755 | 4,979,147 |
| 1.2 Committee allowances | 2,078,000 | 52,779 | | 2,130,779 | 2,077,941 | 52,838 |
| 1.3 Use of goods and services | 2,416,780 | 465,173 | | 2,881,953 | 2,783,366 | 98,587 |
| Sub-total | 10,766,517 | 3,796,116 | - | 14,562,633 | 9,432,062 | 5,130,571 |
| 2.0 Monitoring and evaluation | | | | - | | |
| 2.1 Capacity building | 2,435,002 | - | | 2,435,002 | 1,916,812 | 518,189 |
| 2.2 Committee allowances | 1,898,000 | 168,977 | | 2,066,977 | 2,066,977 | - |
| 2.3 Use of goods and services | 1,050,258 | 556,035 | | 1,606,293 | 1,050,258 | 556,035 |
| Sub-total | 5,383,260 | 725,012 | - | 6,108,272 | 5,034,047 | 1,074,225 |
| 4.0 Emergency | | | | | | |
| unutilized | 9,444,313 | 8,056,643 | | 17,500,956 | 3,855,288 | 13,645,668 |
| Sub-total | 9,444,313 | 8,056,643 | - | 17,500,956 | 3,855,288 | 13,645,668 |
| 5.0 Bursary and Social Security | | | | | | |
| 5.1 Primary Schools | - | - | | - | - | - |
| 5.2 Secondary Schools | 59,510,000 | 8,954,112 | | 68,464,112 | 66,867,200 | 1,596,912 |
| 5.3 Tertiary Institutions | 29,266,782 | 9,923,999 | | 39,190,781 | 38,589,000 | 601,781 |

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

| | | | | | | |
|-------------------------------------|------------|------------|-----------|-------------|-------------|-------------|
| 5.4 special needs | | 1,000,000 | | 1,000,000 | 1,000,000 | - |
| 5.5 Education Support Programmes | 1,000,000 | | | 1,000,000 | 800,000 | 200,000 |
| 5.6 Social Security | | | | - | | - |
| Sub-total | 89,776,782 | 19,878,111 | - | 109,654,892 | 107,256,200 | 2,398,692 |
| 7.0 Environment | | | | | | |
| Namelok primary School | 1,000,000 | 151,850 | - | 1,151,850 | 1,151,850 | - |
| Enkolili Primary school | 300,000 | | - | 300,000 | 300,000 | - |
| Shokut primary school | 300,000 | | - | 300,000 | 300,000 | - |
| Entonet primary school | 300,000 | | - | 300,000 | 300,000 | - |
| Sompet primary school | 300,000 | | - | 300,000 | 300,000 | - |
| Chief Muturi Primary school | 300,000 | | - | 300,000 | 300,000 | - |
| Olorika primary School | 300,000 | | - | 300,000 | 300,000 | - |
| Paranai primary school | 300,000 | | - | 300,000 | 300,000 | - |
| Olchoro primary school | 300,000 | | - | 300,000 | 300,000 | - |
| Olepolos primary school | 300,000 | | - | 300,000 | 300,000 | - |
| Enkongu Narok primary school | 300,000 | | - | 300,000 | 300,000 | - |
| Inkariak Ronkena chiefs offices | | 50,876 | - | 50,876 | 50,876 | - |
| ACC Kimana offices | | 550,000 | - | 550,000 | 550,000 | - |
| DEB Loitokitok Primary School | | 220,000 | - | 220,000 | 220,000 | - |
| Osoit Primary School | | 220,000 | - | 220,000 | 220,000 | - |
| Kimana Mixed Secondary School | | 220,000 | - | 220,000 | 220,000 | - |
| Orgumaaek Primary School | | 220,000 | - | 220,000 | 3,124,000 | (2,904,000) |
| Olbili Primary School | | 220,000 | - | 220,000 | 220,000 | - |
| Sub-total | 4,000,000 | 1,852,726 | - | 5,852,726 | 8,756,726 | (2,904,000) |
| 8.0 Primary Schools Projects | | | | | | |
| Olmoti Primary School | | 3,994,288 | 1,070,873 | 5,065,161 | 5,282,099 | (216,938) |
| Enkaji-Naibor Primary School | | 798,094 | | 798,094 | 797,857 | 237 |
| Enkolili Primary School | | 1,300,944 | | 1,300,944 | 604,602 | 696,342 |
| Matepes Primary school | | 766,224 | | 766,224 | - | 766,224 |

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

| | | | | | | |
|------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Loormeuti Primary School | | 872,584 | | 872,584 | 871,804 | 780 |
| Olandi Primary School | | 2,450,663 | 4,200,000 | 6,650,663 | 5,126,541 | 1,524,122 |
| Nkama Primary School | | 441,689 | | 441,689 | 369,678 | 72,011 |
| Illasit Primary School | 2,731,248 | 2,112,946 | | 4,844,194 | 3,044,408 | 1,799,786 |
| Iltilal Primary School | | 887,517 | | 887,517 | 885,876 | 1,641 |
| Elerai Primary School | 1,556,640 | | 4,543,360 | 6,100,000 | 294,560 | 5,805,440 |
| Emultot Primary School | 1,556,640 | | 4,543,360 | 6,100,000 | 4,494,560 | 1,605,440 |
| Oldonyo-Oibor Primary School | 1,556,634 | | 4,543,366 | 6,100,000 | 1,493,560 | 4,606,440 |
| Olgulului Primary School | 1,556,640 | | 4,543,360 | 6,100,000 | 1,470,554 | 4,629,446 |
| Isinet Primary school | 1,556,640 | | 4,543,360 | 6,100,000 | 2,466,988 | 3,633,012 |
| Olorika Primary School | 1,556,640 | | 4,543,360 | 6,100,000 | 4,710,709 | 1,389,291 |
| Oloile primary school | 1,000,000 | | | 1,000,000 | - | 1,000,000 |
| Sub-total | 13,071,082 | 13,624,949 | 32,531,039 | 59,227,070 | 31,913,796 | 27,313,274 |
| 9.0 Secondary Schools Projects (List all the Projects) | | | | | | |
| Oloitokitok Boys High School | 2,000,000 | 9,500,000 | | 11,500,000 | 11,483,150 | 16,850 |
| Amboseli lewis Secondary school | 2,000,000 | | | 2,000,000 | - | 2,000,000 |
| Kimana Girls secondary school- | | 1,841,378 | | 1,841,378 | 1,841,015 | 363 |
| Korinko Secondary School | | 810,398 | | 810,398 | 735,072 | 75,326 |
| Ilnyangusi Secondary school | | 858,872 | | 858,872 | 857,695 | 1,177 |
| Sub-total | 4,000,000 | 13,010,647 | - | 17,010,647 | 14,916,932 | 2,093,716 |
| 10.0 Tertiary institutions Projects (List all the Projects) | | | | | | |
| Enkii Technical and Vocational Training Institute | | | 10,000,000 | 10,000,000 | 10,000,000 | - |
| | | | | - | | - |
| Sub-total | - | - | 10,000,000 | 10,000,000 | 10,000,000 | - |
| 11.0 Security Projects | | | | | | |
| Rombo Divisional Headquarters | 2,000,000 | 723,664 | | 2,723,664 | - | 2,723,664 |
| Kimana police post | - | 250,000 | - | 250,000 | - | 250,000 |
| | | | | - | | |

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

| | | | | | | |
|-------------------------------------------------------------|--------------------|-------------------|-------------------|--------------------|--------------------|-------------------|
| 12.2 Purchase of furniture and fittings | | | | - | | - |
| 12.2 Construction of CDF office | | | | - | | - |
| NG-CDF Office | 18,400,000 | 4,183,204 | | 22,583,204 | 22,082,533 | 500,671 |
| NG-CDF Office Public toilet block, meeting shed and parking | 9,600,000 | | | 9,600,000 | | 9,600,000 |
| Sub-total | 28,000,000 | 4,183,204 | - | 32,183,204 | 22,082,533 | 10,100,671 |
| 13.0 Others | | | | | | |
| Kajiado South land Registry /Huduma Centre | 13,000,000 | - | 12,300,000 | 25,300,000 | 15,066,812 | 10,233,188 |
| Kajaido south NG-CDF Strategic Plan | | 3,500,000 | - | 3,500,000 | | 3,500,000 |
| Sub-total | 13,000,000 | 3,500,000 | 12,300,000 | 28,800,000 | 15,066,812 | 13,733,188 |
| Digital Hubs Expenses | | | | | | |
| Kimana ICT Hub | | | 4,460,854 | 4,460,854 | 3,342,978 | 1,117,876 |
| | | | | | | - |
| Sub-total | - | - | 4,460,854 | 4,460,854 | 3,342,978 | 1,117,876 |
| Funds pending approval** | | | | - | | - |
| unapproved projects | | - | | - | | - |
| AiA | - | 318,417 | | 318,417 | | 318,417 |
| Sub-total | - | 318,417 | - | 318,417 | - | 318,417 |
| Total | 179,441,954 | 69,919,489 | 59,291,893 | 279,853,336 | 231,657,374 | 76,995,963 |

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

17 Notes to the Financial Statements

1. General information

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

2. Statement of Compliance and Basis of Preparation

The transitional IPSAS 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 transitional 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 NG-CDF Kajiado South has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. The NG-CDF Kajiado South has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

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

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

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 2012, the NGCDF Act, 2012, and International Public Sector Accounting Standards (IPSAS) including the transitional provisions permitted under IPSAS 33. The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

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

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

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

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

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

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

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

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

| | |
|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>Not applicable in this financial year</i></p> |
| <p>IPSAS 48: Transfer Expenses</p> | <p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>Not applicable in this financial year</i></p> |
| <p>IPSAS 49: Retirement Benefit Plans</p> | <p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>Not applicable in this financial year</i></p> |
| <p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p> | <p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. |

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

| | |
|--|----------------------------------------------|
| | <i>Not applicable in this financial year</i> |
|--|----------------------------------------------|

iii. Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption, and impact on the entity’s financial statements.)*

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

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

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

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

c) Property, plant and equipment

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

d) Depreciation and Impairment of Property, plant and Equipment

Depreciation refers to a systematic allocation of a depreciable amount of an asset over its useful life. A full year depreciation is charged in the year of acquisition (irrespective of the month of purchase) whereas no depreciation is charged during the year of disposal.

The following depreciation thresholds will be used to depreciate property, plant and equipment on a reducing balance basis as guided by National Assets & Liability Management (NALM):

| | Buildings | Furniture and Fittings | Office Equipment | Computer Equipment | Plant & Machinery | Software | Motor Vehicle | Motor bikes |
|-------------------|-----------|------------------------|------------------|--------------------|-------------------|----------|---------------|-------------|
| Depreciation Rate | 10% | 12.5% | 12.5% | 30% | 30% | 30% | 25% | 25% |

e) 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

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

recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

f) 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.

g) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

h) 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*.

i) 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

j) 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.

k) 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.

l) 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.

m) 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.

n) 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.

o) 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.

p) 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.

q) Comparative figures

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

r) 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.

(include provisions applicable for your organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

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

6. Transfers from the NGCDF Board

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

7. Transfers from domestic and foreign partners

| Description | 2024/2025 |
|--------------|-----------|
| | Kshs |
| Grants | - |
| Total | - |

8. Finance income

| Description | 2024/2025 |
|----------------------------------|-----------|
| | Kshs |
| Interest Income on Bank Deposits | - |
| Total | - |

(Provide a brief explanation for this revenue)

9. Miscellaneous income

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

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

10. Employees cost

| | 2024/2025 |
|--------------------------------------------------------------------|------------------|
| | Kshs |
| NG-CDFC Basic staff salaries | 4,270,045 |
| Personal allowances paid as part of salary | - |
| House Allowance | - |
| Transport Allowance | - |
| Leave allowance | - |
| Gratuity to contractual employees | 1,031,764 |
| Employer Contributions Compulsory national social security schemes | 230,460 |
| Employer Contributions Compulsory Housing levy | 64,050 |
| Employer contributions to National Industrial Training Authority | 6,200 |
| Other Specify | - |
| Total | 5,602,519 |

11. Committee Expenses

| | 2024/2025 |
|--------------------------|------------------|
| | Kshs |
| Sitting allowance | 2,576,117 |
| Other Committee expenses | 1,568,800 |
| Total | 4,144,917 |

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

12. Use of Goods and services

| Description of Goods and services | 2024/2025 |
|--------------------------------------------------------------|------------------|
| | (Kshs) |
| Utilities, supplies and services | 110,000 |
| Communication, supplies and services | 115,827 |
| Domestic travel and subsistence | 610,862 |
| Printing, advertising and information supplies & services | 106,000 |
| Office Rent | - |
| Training expenses | 1,530,000 |
| Hospitality supplies and services | 330,000 |
| Insurance costs | - |
| Specialized materials and services | - |
| Office and general supplies and services | 608,422 |
| Fuel, oil & lubricants | 1,200,000 |
| Bank Charges | 39,326 |
| Routine maintenance – vehicles and other transport equipment | 600,000 |
| Routine maintenance – other assets | - |
| Strategic plan expenses | - |
| Other operating expenses | 500,000 |
| Total | 5,750,437 |

13. Other Government Units Actual expenditure

| Description of Institutions Actual expenditure | 2024/2025 |
|------------------------------------------------|-------------------|
| | (Kshs) |
| Primary Schools Actual expenditure | 31,620,473 |
| Secondary Schools Actual Expenditure | 14,298,926 |
| Tertiary Institutions Actual Expenditure | 10,000,000 |
| Total | 55,919,399 |

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

14. Other Grants and transfers Actual expenditure

| Kajiado South Constituency Annual Report and Financial Statements for The Year Ended June 30, 2025 | | 2024/2025 |
|-------------------------------------------------------------------------------------------------------|--|--------------------|
| | | Kshs |
| Bursary – secondary schools | | 66,867,200 |
| Bursary – tertiary institutions | | 38,589,000 |
| Bursary – special schools | | 1,000,000 |
| Bursary - Education Support programmes | | 800,000 |
| Social Security programmes (SHIF) | | - |
| Security projects Actual Expenditure | | - |
| Climate change mitigation projects | | 8,756,726 |
| Emergency projects Actual Expenditure | | 3,855,288 |
| Roads projects | | - |
| Others- (Kajiado South Land Registry incorporating Huduma Centre) | | 15,066,812 |
| Total | | 134,935,026 |

15. Depreciation and Amortization Expenses

| Kajiado South Constituency Annual Report and Financial Statements for The Year Ended June 30, 2025 | | 2024/2025 |
|-------------------------------------------------------------------------------------------------------|--|----------------|
| Description | | Kshs |
| Property Plant and Equipment | | 964,797 |
| Intangible Assets | | - |
| Total | | 964,797 |

16. Digital Hubs Expenses

| Kajiado South Constituency Annual Report and Financial Statements for The Year Ended June 30, 2025 | | 2024/2025 |
|-------------------------------------------------------------------------------------------------------|--|------------------|
| Description | | Kshs |
| Construction/ renovation/Actual Expenditure | | 3,503,421 |
| Digital Hub utility costs Water, Electricity, | | - |
| Maintenance of ICT equipment | | - |
| Maintenance of building | | - |
| Others (specify) | | - |
| Total | | 3,503,421 |

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

17. Gain/loss on Sale of Assets

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

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

18. Impairment Loss

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

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

| <i>Name of bank and Account No.</i> | <i>2024/2025</i> | <i>Opening Statement 1st July 2025</i> |
|---------------------------------------------------------------------------------|-------------------|-------------------------------------------------------|
| | <i>Kshs</i> | <i>Kshs</i> |
| Bank Accounts (Cash Book Bank Balance) | | |
| <i>Equity Bank Limited, Account No. 0740261436159(Operations account)</i> | 33,018,605 | 55,859,011 |
| <i>Operations account pending closure (Indicate name & account no.)</i> | - | - |
| <i>Equity Bank Limited, account No. 0740285749418(Deposit account)</i> | 2,200,459 | - |
| <i>Equity Bank Limited, account No. (PMC accounts)</i> | 6,334,945 | 14,060,478 |
| Total | 41,554,009 | 69,919,489 |
| Cash Balances | | |
| Location 1 | - | - |
| Location 2 | - | - |
| Other Locations <i>(Specify)</i> | - | - |
| Total | - | - |
| <i>[Provide Cash Count Certificates for Each]</i> | | |

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

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

20. Receivables from Exchange Transactions

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

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

i. Ageing Analysis for Receivables

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

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

21. Receivables from Non-Exchange Transactions

| Description | 2024/2025 | | Opening Statement 1 st July 2024 | |
|--------------------------------------------------------------------|--------------------------|-----------------------|------------------------------------------------|-----------------------|
| | Kshs | | Kshs | |
| Transfers from NGCDFB | 35,441,954 | | 59,291,893 | |
| Outstanding imprest | - | | - | |
| Total | 35,441,954 | | 59,291,893 | |
| | | | | |
| Ageing Analysis- Receivables from non-exchange transactions | Insert Current FY | % of the total | Opening Balance | % of the total |
| Less than 1 year | 35,441,954 | 100% | 59,291,893 | 100% |
| Between 1-2 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total | 35,441,954 | 100% | 59,291,893 | 100% |

22. Prepayments

| Description | 2024/2025 | | Opening Statement 1 st July 2024 | |
|-----------------------------|-----------|--|------------------------------------------------|--|
| | Kshs | | Kshs | |
| Prepaid Rent | - | | - | |
| Prepaid Insurance | - | | - | |
| Prepaid Electricity Costs | - | | - | |
| Other Prepayments (Specify) | - | | - | |
| Total | - | | - | |

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

23. Property, Plant and Equipment

| | Land | Buildings | Motor vehicles | Infrastructure assets | Furniture and fittings | Computer & IT Equipments | Work in Progress | Service contracts | Total |
|----------------------------------------------------|-------------|-------------|----------------|-----------------------|------------------------|--------------------------|------------------|-------------------|-------------|
| Depreciation Rate | | 10 % | 25% | 20% | 12.50% | 30 % | | | |
| Cost | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Opening Bal as 1 st July 2024 | - | - | - | - | 8,821,000 | - | - | - | 8,821,000 |
| Additions | - | - | - | - | - | - | - | - | - |
| Work in Progress | - | - | - | - | - | - | 22,082,533 | - | 22,082,533 |
| Disposals | - | - | - | - | - | - | - | - | - |
| Transfer/Adjustments | - | - | - | - | - | - | - | - | - |
| As At 30th 2025 | - | - | - | - | 8,821,000 | - | 22,082,533 | - | 30,903,533 |
| Depreciation And Impairment | | | | | | | | | |
| Opening bal accumulated depreciation 1st July 2024 | - | - | - | - | 1,102,625 | - | - | - | 1,102,625 |
| Depreciation | - | - | - | - | 964,797 | - | - | - | 964,797 |
| Disposals | - | - | - | - | - | - | - | - | - |
| Impairment | - | - | - | - | - | - | - | - | - |
| Transfer/Adjustment | - | - | - | - | - | - | - | - | - |
| As At 30th Jun 2025 | - | - | - | - | 2,067,422 | - | - | - | 2,067,422 |
| Net Book Values | | | | | | | | | |

**National Government Constituencies Development Fund (NGCDF)
Kajiado South Constituency**

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

| | | | | | | | | |
|---------------------------------------------|---|---|---|---|-----------|---|------------|------------|
| Opening Bal as at 1 st July 2024 | - | - | - | - | 7,718,375 | - | - | 7,718,375 |
| As At June, 2025 | - | - | - | - | 6,753,578 | - | 22,082,533 | 28,836,111 |

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

22 b) Property, Plant and Equipment at Cost

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

| | Cost Kshs | Accumulated Depreciation Kshs | NBV Kshs |
|-------------------------------------------|------------------|-------------------------------------|------------------|
| Land | - | - | - |
| Buildings | | | |
| Plant And Machinery | - | - | - |
| Motor Vehicles, Including Motorcycles | - | - | - |
| Computers And Related Equipment | - | - | - |
| Office Equipment, Furniture, And Fittings | 8,821,000 | 1,102,625 | 7,718,375 |
| Total | 8,821,000 | 1,102,625 | 7,718,375 |

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

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

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

24. Intangible Assets

| Description | 2024/2025 |
|----------------------------------------------|-----------|
| | Kshs |
| Cost | |
| Opening balance at 1 st July 2024 | - |
| Additions | - |
| Disposal | - |
| At end of the 20xx | - |
| Amortization and impairment | |
| At beginning of the year | - |
| Amortization | - |
| At end of the year | |
| Impairment loss | - |
| At end of the year | - |
| NBV at July 1st 20x24 | - |
| NBV at June 30th 2025 | - |

25. Right-of use assets

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

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

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

27. Third-Party deposits

| Retention paid during the period (C) | Period ended June 2025 | Opening Statement 1 st July 2024 |
|----------------------------------------------------|------------------------|---------------------------------------------|
| Closing Retention as at period xx, D= A+B-C | 4,569,603 | 5,320,489 |
| Retention as at start of the period (A) | 5,320,489 | |
| Retention held during the period (B) | 2,134,853 | 5,320,489 |
| Retention paid during the period (C) | 2,885,739 | - |
| Closing Retention as at period xx, D= A+B-C | 4,569,603 | 5,320,489 |

Retentions aging analysis.

| 2 years 2-3 years | 2024/2025 | % of the total | Opening Statement 1 st July 2024 | % of the total |
|----------------------|------------------|----------------|---------------------------------------------|----------------|
| Less than 1 year | 4,569,603 | 100% | 5,320,489 | 100% |
| 1-2 years | - | % | - | % |
| 2-3 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total | 4,569,603 | | 5,320,489 | |

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

28. Lease Liabilities

| Discount interest on lease liability | 2024/2025 FY | Opening Statement 1 st July 2024 |
|---------------------------------------------|--------------|---------------------------------------------|
| Describing the year | Kchs | Kchs |
| At end of the year | | |
| Balance at the beginning of the year | - | - |
| Discount interest on lease liability | - | - |
| Paid during the year | (-) | (-) |
| At end of the year | - | - |

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

Maturity Analysis

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

Analysed as:

| Description | Amount |
|--------------|--------|
| Current | - |
| Non- Current | - |
| Total | - |

29. Gratuity Provision

| Description | Period ended June 2025 | Opening Statement 1st July 2024 |
|------------------------------------------------------------------|------------------------|---------------------------------|
| Gratuity at the beginning of the period (A) | 1,008,252 | 1,008,252 |
| Gratuity held during the period (B) | 1,031,764 | - |
| Gratuity paid during the period (C) | - | - |
| Total Gratuity provision as at period June 2025 D=(A+B-C) | 2,040,016 | 1,008,252 |

30. Cash Generated from Operations

| Particulars | Period ended June 2025 |
|------------------------------------------------|------------------------|
| Surplus for the period before tax | (31,378,560) |
| Adjusted for: | |
| Depreciation | 964,797 |
| Non-cash grants received | - |
| Contributed assets | - |
| Impairment | - |
| Gains and losses on disposal of assets | - |
| Contribution to provisions | - |
| Contribution to impairment allowance | - |
| Working capital adjustments | |
| Changes in inventory | - |
| Changes in receivables | (23,849,939) |
| Changes in deferred income | - |
| Changes in Third party deposits | 750,886 |
| Changes in gratuity provision | (1,031,764) |
| Changes in payments received in advance | - |
| Net cash flow from operating activities | (6,282,947) |

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

31. Financial Risk Management

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

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

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 of financial assets recorded in the financial statements representing maximum exposure to credit risk without taking account the value of any collateral obtained as follows | Total amount | performing | at risk | Impaired |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|----------|----------|
| | Kshs | Kshs | Kshs | Kshs |
| As at 30th June (2024/2025 FY) | | | | |
| Receivables from exchange transactions | - | - | - | - |
| Receivables from non-exchange transactions | 35,441,954 | 35,441,954 | - | - |
| Bank balances | 41,554,009 | 41,554,009 | - | - |
| Total | 76,995,963 | 76,995,963 | - | - |
| As at 30 June (2024 FY) | | | | |
| Receivables from exchange transactions | - | - | - | - |
| Receivables from non-exchange transactions | 59,291,893 | 59,291,893 | - | - |
| Bank balances | 69,919,489 | 69,919,489 | - | - |
| Total | 129,211,382 | 129,211,382 | - | - |

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

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

Financial Risk Management

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

ii) Liquidity risk management

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

| Description | Less than 12 months | Between 12-36 months | Over 36 months | Total |
|--------------------------------------------------|---------------------|----------------------|----------------|-----------|
| | KShs | KShs | KShs | |
| As at 30th June (2024/2025 FY) | | | | |
| Trade payables | - | - | - | - |
| Current portion of borrowings | - | - | - | - |
| Provisions | - | - | - | - |
| Deferred income | - | - | - | - |
| Gratuity Provision | - | - | 2,040,016 | 2,040,016 |
| Total | - | - | 2,040,016 | 2,040,016 |
| As at 30th June (2024FY) | - | - | - | - |
| Trade payables | - | - | - | - |

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

| Provisions Description Deferred Income | Less than 1 month Kshs | Between 1-3 months Kshs | Over 5 months Kshs | Total Kshs |
|-------------------------------------------|------------------------------|-------------------------------|--------------------------|---------------|
| Current portion of borrowings | - | - | - | - |
| Provisions | - | - | - | - |
| Deferred income | - | - | - | - |
| Employee benefit obligation | - | - | 1,008,252 | 1,008,252 |
| Total | - | - | 1,008,252 | 1,008,252 |

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 recognized assets and

liabilities by projecting for expected sales proceeds and matching the same with expected payments.

b) Interest rate risk

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

Management of interest rate risk

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

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.

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

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 Kshs | Level 2 Kshs | Level 3 Kshs | Total Kshs |
|-------------------------------------------------|-----------------|-----------------|-----------------|---------------|
| As at 30 June (Current FY) | | | | |
| Financial Assets | | | | |
| Quoted Equity Investments | - | - | - | - |
| Non- Financial Assets | | | | |
| Investment Property | - | - | - | - |
| Land And Buildings | - | - | - | - |
| Total | - | - | - | - |
| As at 30th June (Previous FY) | | | | |
| Financial Assets | | | | |
| Quoted Equity Investments | - | - | - | - |
| Non- Financial Assets | | | | |
| Investment Property | - | - | - | - |
| Land And Buildings | - | - | - | - |
| Total | - | - | - | - |

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

iv) Capital Risk Management

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

| Capital Reserve Description | 2024/2025 FY Kshs | Opening Statement of July 2024 Kshs |
|--------------------------------|----------------------|----------------------------------------------|
| Revaluation Reserve | - | - |
| Accumulated Surplus | 99,222,445 | 130,601,015 |
| Capital Reserve | - | - |

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

| | | |
|---------------------------------------------|--------------|--------------|
| Total Funds | 99,222,445 | 130,601,015 |
| Total Borrowings | - | - |
| Less: Cash and Bank Balances | 41,554,009 | 69,919,489 |
| Net Debt/(Excess Cash And Cash Equivalents) | (41,554,009) | (69,919,489) |
| Gearing | | |

32. Related Party Disclosures

| Committee Members Remuneration | 2024/2025 FY | Opening Statement 1st July 2024 |
|--------------------------------------------------------|--------------------|---------------------------------|
| Sitting allowance of committee Members during the year | Kshs | Kshs |
| Committee Members Remuneration | | |
| Sitting allowance of committee Members during the year | 2,576,117 | |
| | | |
| Transaction with the NGCDF Board | | |
| Transfers from the NGCDF Board during the year | 203,291,893 | |
| Total | 205,868,010 | |

33. Segment Information

(Where an organization 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

| Contingent Assets | 2024/2025 FY | Opening Statement 1st July 20xx |
|--------------------------------------------------|--------------|---------------------------------|
| Description | Kshs | Kshs |
| Insurance Reimbursements | - | - |
| Assets Arising from Determination Of Court Cases | - | - |
| Reimbursable Indemnities and Guarantees | - | - |
| Receivables From Other Government Entities | - | - |
| Others (Specify) | - | - |
| Total | - | - |

(Give details)

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

Contingent Liabilities

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

35. Capital Commitments

| Capital Commitments | 2024/2025 FY Kshs | Opening Statement 1 st July 2025 Kshs |
|-------------------------------|----------------------|-----------------------------------------------------|
| Authorised for | - | - |
| Authorised and Contracted for | - | - |
| Total | - | - |

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

36. Events after the Reporting Period

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

37. Ultimate and Holding Entity

The Kajiado South 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.

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

18 Annexes
Annex 1: Summary of Asset Register

| Asset class | | | | | |
|-------------------------------------------|-------------------|------------|--|--|-------------------|
| Land | 300,000 | | | | 300,000 |
| Buildings and structures | 14,569,262 | 22,082,533 | | | 36,651,795 |
| Transport equipment | 7,653,893 | | | | 7,653,893 |
| Office equipment, furniture, and fittings | 9,373,830 | | | | 9,373,830 |
| ICT Equipment and Other ICT Assets | 97,000 | | | | 97,000 |
| Other Machinery and Equipment | | | | | - |
| Intangible assets | | | | | - |
| Total | 31,993,985 | | | | 54,076,218 |

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

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

| | | Account number | Bank balance June 2025 (Kshs) | Opening Statement 1 st July 2024 (Kshs) |
|----------------------------------------------------------|--------|----------------|-------------------------------------|-------------------------------------------------------------|
| LOORMEUTI PRIMARY SCHOOL-NGCDF PMC ACCOUNT | EQUITY | 0740284415322 | 780 | 235,584 |
| MATEPES INTERGRATED PRIMARY SCHOOL-NGCDF PMC ACCOUNT | EQUITY | 0740284405293 | 302,264 | 302,264 |
| ASSISTANT COUNTY COMMISSIONER ROMBO-NGCDF PMC ACCOUNT | EQUITY | 0740284405431 | 722,833 | 722,833 |
| ILNYANGUSI SECONDARY SCHOOL-NGCDF PMC ACCOUNT | EQUITY | 0740284403293 | 1,177 | 427,815 |
| ILTILAL PRIMARY SCHOOL-NGCDF PMC ACCOUNT | EQUITY | 0740284403316 | 1,641 | 347,517 |
| NKAMA PRIMARY-NGCDF PMC ACCOUNT | EQUITY | 0740284403364 | 71,240 | 440,918 |
| ENKOLILI PRIMARY SCHOOL | EQUITY | 0740298694744 | 365,080 | 522,408 |
| OLMOTI PRIMARY SCHOOL - CDF PROJECTS | EQUITY | 0740297464448 | 753,062 | 265,161 |
| ILLASIT PRIMARY SCHOOL | EQUITY | 0740278755602 | 168,810 | 552,658 |
| ENKAJI NAIBOR PRIMARY SCHOOL | EQUITY | 0740284674472 | 237 | 259,320 |
| KORINKO SECONDARY SCHOOL-NGCDF PMC PROJECT | EQUITY | 0740280325634 | 75,325 | 479,624 |
| KIMANA SECONDARY SCHOOL-CDF ACCOUNT | EQUITY | 0740263531296 | 363 | 4,378 |
| OLTOKITOK BOYS SEC SCH PMC | EQUITY | 0740285386346 | 16,850 | 9,500,000 |
| OLNANTI PRIMARY SCHOOL | EQUITY | 0740285393188 | 363,854 | - |
| OLDOINYO OIBOR JSS NGCDF-PROJECT | EQUITY | 0740286472418 | 3,006,000 | - |

**National Government Constituencies Development Fund (NGCDF)
KAJIADO SOUTH Constituency**

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

| | | | | |
|-----------------------------|--------|---------------|-----------|------------|
| IMURTOT JSS NG-CDF PMC | EQUITY | 0740286481898 | - | - |
| OLGULULUI JSS NGCDF-PROJECT | EQUITY | 0740286472452 | 74,006 | - |
| ISINET JSS NG-CDF PMC | EQUITY | 0740286481964 | 127,572 | - |
| OLORIKA JSS NGCDF-PROJECT | EQUITY | 0740286472471 | 283,851 | - |
| | | | 6,334,945 | 14,060,478 |

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.

| Issue | Auditor Observation | Management Comments | Status (Resolved/ Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------------------------------------------|
| 1. Unsupported Prior Year Adjustments | The statement of assets and liabilities and the statement of cash flow reflect prior year adjustments of Kshs. 1,149,962, however, the corresponding Note 16 to the financial statements does not reflect any amount for prior year adjustment. In addition, no support document was provided for audit review. In the circumstances, the accuracy and completeness of the prior year adjustments of Kshs. 1,149,962 could not be confirmed. | As correctly noted during the audit the statement of assets and liabilities and the statement of cash flows reflects prior year adjustment balance of Kshs. 1,149,962 this resulted from the reversal of state bursary cheques whose beneficiaries never picked despite several attempt to reach them through the local administration and social media and phones call back to the cashbook. | Resolved | |

**National Government Constituencies Development Fund (NGCDF)
KAJIADO SOUTH Constituency**

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

| | | | | |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|--|
| <p>2. Budgetary Control and Performance</p> | <p>The summary statement of appropriation reflects receipts budget and actual amounts on comparable basis of Kshs. 300,686,779 and Kshs. 233,621,081 respectively resulting to under-funding of Kshs. 67,065,698 or approximately 22% of the budget. Similarly, the Fund spent Kshs. 181,489,664 against actual receipts of Kshs. 233,621,081 resulting to under-utilization of Kshs. 52,131,417 or approximately 22% of the actual receipts.</p> <p>The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.</p> | <p>At the beginning of the F/Y 2023/2024 the balance brought forward was Kshs 53,307,283 and the outstanding previous year disbursement of Kshs 58,087,603 this added to current year budget of 189,291,893 results to a total of Kshs 300,686,779 amount to be expenditure in year under review.</p> <p>The NG-CDFC spent Kshs. 233,621,081 which is over and above the allocation of the year of Kshs 189,291,893 the unspent fund was due to amount not disbursed in the year Kshs 55,859,011 re</p> | <p>Resolved</p> | |
| <p>3. Unresolved Prior Year Matters</p> | <p>In the audit report of the previous year, several paragraphs were raised. However, Management has</p> | <p>The management will follow up with the former FAM to provide satisfactory explanations and resolve the issue.</p> | | |

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

| | | | |
|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| | <p>not resolved all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Management has not provided satisfactory explanation for the delay in resolving the issues.</p> | | |
| <p>1. Delay in Implementation of Projects</p> | <p>Review of the approved code list and Project Implementation Status (PIS) report as at 30 June 2024 revealed that the Fund allocated Kshs. 189,312,132 for implementation of sixty (60) projects. However, only four (4) projects worth Kshs. 25,639,214 were completed while, forty-four (44) worth Kshs. 89,312,132 were ongoing and at various completion levels and twelve (12) projects worth Kshs. 74,340,547 had not started.</p> | <p>As correctly noted during the audit the approved code list and project implementation status revealed that the Fund allocated Kshs. 189,312,132 for implementation of sixty (60) projects. However, only four (4) projects worth Kshs. 25,639,214 were completed while, forty-four (44) worth Kshs. 89,312,132 were ongoing and at various completion levels and twelve (12) projects worth Kshs. 74,340,547 had not started. This resulted from delay of funds disbursement from the board. Kshs 40,000,000 was disbursement towards the</p> | |

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

| | | | | |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| | | end of financial year and Kshs 59,291,893 was not yet received from the NG-CDFB as at 30th June 2024. | | |
| 1. Poor Implementation of Projects | <p>The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects Kshs. 69,622,000 being transfers to other government units. However, project inspection carried out on 10 December 2024 on sampled projects worth Kshs. 36,171,386 implemented during the year under review had poor workmanship with steel used on doors being of poor quality at Kimana Girls secondary school. Leaks on washroom ceiling at Nkama Primary school and poor workmanship on constructed ramps chip-off, peeling of paints on the edge of substructure and use of ceramic tiles instead</p> | <p>I. Kimana Girl Secondary School-Management will ensure that higher quality materials are prescribed in the BQs and actually used in project implementation.</p> <p>II. Nkama Primary School- Management has instructed the contractor to go back to site and repair the leaking washing room ceiling and redo the ramp.</p> <p>III. Ilkisonko Boys High School. - Management has instructed the contractor to go back and repaint the sub substructure. The</p> | | |

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

| | | | |
|------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| | <p>of terrazzo at Ilkisonko Boys High School. In the circumstances, value for money spent on these projects may not have been realized by the public</p> | <p>management requested the contractor that since the quantity of terrazzo provided in the BQs was inadequate to cover the project, to convert it into ceramic tiles and cover the entire dormitory at the same cost.</p> | |
| <p>2. Lack of Effectiveness in Management of Bursaries</p> | <p>Review of bank reconciliation statements provided in support of the bank balance of Kshs. 55,859,011 as disclosed in Note 11A to the financial statements reflects unrepresented cheques amounting to Kshs. 11,221,809 out of which Kshs. 11,121,673 relates to bursaries payments that had remained unrepresented as at 30 June 2024 some of</p> | <p>The amount of unrepresented cheques as at 30th June was Kshs 11,221,809 of which Kshs 9,500,000 was in respect a pending PMC transfer to Oloitokitok Boys High School in respect of purchase of school bus project, Payment to commissioner of domestic taxes Kshs 588,809 and balance of Kshs 1,133,000 in respect to bursary. The management is in process of locating the bursary beneficiaries for them to collect the cheques</p> | |

**National Government Constituencies Development Fund (NGCDF)
 KAJIADO SOUTH Constituency**

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

| | | | | |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
| | which date back to February 2024. No evidence was provided to confirm follow-up by the Constituency Development Fund Committee (CDFC) on the un-presented cheques relating to Bursary to ensure the needy beneficiaries benefit from the funds. | | | |
|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|



Name Job Muryi Mutini
 Fund Account Manager.