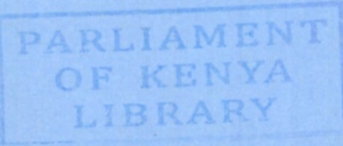


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

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

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

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 12 FEB 2026	DAY: <u>Tuesday</u>
TABLED BY:	<u>Hari George Mwangi, MP</u> <u>Chairman of Com.</u>
CLERK-AT-TABLE:	<u>Kande Tili</u>



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MOIBEN CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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



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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realization 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 Moiben 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	Mamka Sainare
2.	National Sub-County Accountant	Mary K. Waa
3.	Chairman NGCDFC	Joseph Komen
4.	Member NGCDFC	Betra Cheboi
5.	Member NG CDFC	Monicah Koech

(c) Fiduciary Oversight Arrangements

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

P.o Box 9872-30100
NG-CDF Building, Next to Ainabtich Police Station
Eldoret-Iten Road

(e) NGCDF Moiben Constituency Contacts

Telephone: (254) 726961485
E-mail: cdfmoiben@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NGCDF Moiben Constituency Bankers

1. Bank A. (Operations Account).
Family Bank
082000029180
Zion Mall Branch
P.o Box 74145-30100
Eldoret
2. Bank B. (Deposit account).
Family Bank
082000033559
Zion Mall Branch
P.O. Box 74145-30100
Eldoret
3. Bank C. (PMC Accounts)
Family Bank
P.O Box 629-30100
Eldoret

Kenya Comercial Bank(KCB)
P.O Box 560-30100
Eldoret

Sidian Bank
P.O Box 25363-00603
Eldoret

Co-operative Bank of Kenya
P.O Box 2948-30100
Eldoret

National Government Constituencies Development Fund (NGCDF)
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African Bank Corporation (ABC)Bank
P.O Box 2558-30100
Eldoret

Consolidated Bank
P.O Box 9379-30100
Eldoret

Equity Bank
P.O Box 2210-30100
Eldoret

National Bank
P.O Box 3111-30100
Eldoret






(g) Independent Auditor

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






(h) Principal Legal Adviser

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

3. NGCDF Committee

Name	Details
 <p>Joseph Komen Male Adult representative</p>	<p>Date of Birth: 25/12/1962 Educational Background: Certificate in Public administration Position: Farmer</p>
 <p>Luke Barsindet Male Adult representative</p>	<p>Date of Birth: 01/01/1969 Educational Background: Secondary Education Position: Farmer</p>
 <p>Monicah Koech Female Adult representative</p>	<p>Date of Birth: 25/12/1975 Educational Background: Secondary Education Position: Farmer</p>
 <p>Betra Cheboi Female Adult representative</p>	<p>Date of Birth: 01/01/1978 Educational Background: Secondary Education Position: Business Lady</p>
 <p>Geoffrey Teigut Male Youth representative</p>	<p>Date of Birth: 22/12/1993 Educational Background: Diploma in Information Studies Position: Farmer</p>

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

	<p><i>Date of Birth: 18/09/2001 Educational Background: Diploma in Building Technology Position: Student</i></p>
<p><i>Lourine Owino Female Youth representative</i></p>	
<p><i>Samoei Timon Persons living with Disability(PWD)</i></p>	<p><i>Date of Birth: 08/02/1992 Educational Background: Secondary Education Position: Farmer</i></p>
	<p><i>Date of Birth: 29/01/1961 Educational Background: Diploma in Accounting & Finance Position: Farmer</i></p>
<p><i>Robert Kiprop Co-opted Member</i></p>	
<p><i>Duncan Okwach Deputy County Commissioner</i></p>	<p><i>Date of Birth: 27/08/1978 Educational Background: Bachelor Degree of arts Position: Deputy County Commissioner</i></p>
	<p><i>Date of Birth: 13/03/1991 Educational Background: Bachelor degree in Commerce (Finance option) Position: Fund Account Manager</i></p>
<p><i>Mamka Sainare Fund Account Manager</i></p>	

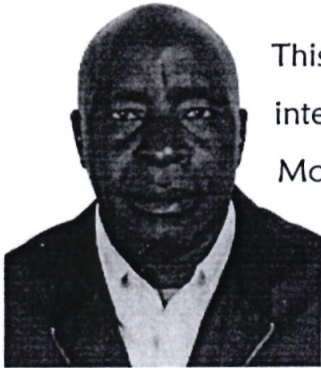
During the financial year we had to members whose tenure ended after both serving for two years and a half(2 ½ years) diligently. The names of the two officers are;

- 1) Mark Sirwa – Representing Persons living with disability*
- 2) Joseph Serem – Co-opted member*

4. NG-CDFC Chairman's Report

INTRODUCTION

It is with great pleasure and a deep sense of responsibility that I present the Comprehensive Annual Report for the Moiben Constituency under the National Government Constituencies Development Fund (NG-CDF) for the financial year 2024/2025.



This report outlines the key development projects, initiatives, and interventions undertaken across the five wards of Moiben Constituency—Moiben, Sergoit, Tembelio, Kimumu, and Karuna/Meibeki. Our focus has remained consistent: to uplift the living standards of our people through targeted investments in education, infrastructure, security, environment climate change, rural electrification (REREC), and other priority areas identified through public participation.

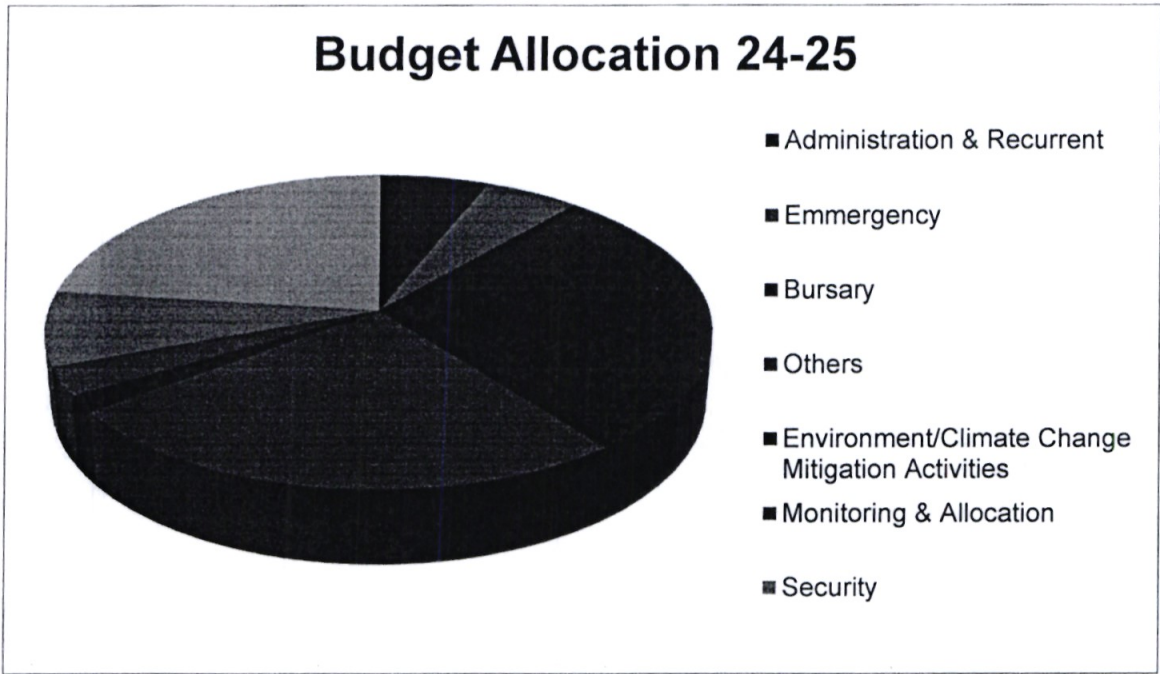
The implementation of these projects has been guided by transparency, equity, and inclusivity to ensure that no ward or community is left behind. Despite facing challenges such as delayed disbursement of funds and rising project costs, we have achieved significant milestones that have directly impacted the lives of our constituents.

This report serves not only as a record of our achievements but also as a tool for accountability and planning. It reflects the collective efforts of the National Government Constituency Development Fund Committee, community leaders, national government agencies, stakeholders, and the people of Moiben, whose input and oversight have been instrumental in ensuring the success of our programs.

I wish to extend my heartfelt appreciation to all who contributed to the implementation and monitoring of these projects. Together, we will continue to work towards a more developed, equitable, and empowered Moiben.

Budget Performance

The Budget allocation for the year was Ksh. 179,441,954.47 and was allocated as bellow



Education Sector

Education remains a top priority for the NG-CDF Moiben office, as it plays a pivotal role in empowering individuals and transforming communities. During the 2024/2025 financial year, significant investments were made to improve learning environments, expand access, and support learners from disadvantaged backgrounds.

Remarks

The constituency prioritized infrastructure improvements including classroom construction, water boreholes, and health facility upgrades. The over spend was primarily due to inflationary costs in construction materials and urgent community demands requiring reallocation of funds from contingency reserves.

Key Achievements:

- Construction of classrooms across various schools.
- Renovations of classrooms.
- Construction of new pit latrines

BURSARY DISBURSEMENT

Education is a fundamental right, and through the NG-CDF bursary program, we continue to support students from financially challenged backgrounds to access and complete their education. During the financial year 2024/2025, the Moiben Constituency NG-CDF office prioritized timely and equitable bursary disbursement to ensure that no child is left behind due to lack of school fees.

Total bursary funds disbursed: Approxiamtely KES **50 million**

Total beneficiaries: 6271 students

Breakdown by Level

Category	Beneficiaries
Secondary Schools	4799
Tertiary Insstitutions	1289
Special Needs	84
Partial scholarship	53
Full Scholraship	166
Total	6391

The bursary selection process was community-driven and ensured transparency and equity across wards.

Remarks

The bursary program achieved 98% budget execution. Funds were distributed equitably across secondary schools, tertiary institutions, and universities. The small variance was due to a few applicants who were ineligible or withdrew their applications after approval.

REREC (Rural Electrification)

In partnership with REREC, we rolled out electrification programs in underserved areas to support schools, markets, health centres, households, and community at large.

Remarks:

The overspending arose due to additional scope requests from the community and rising costs of materials. However, the investments significantly improved lighting, learning conditions, and local economic activity in the connected areas.

Environmental project

- During the year we allocated ksh. 3,075,000 towards tree planting in all schools within moiben constituency. This is to enhance environmental resilience and adapt addressing the impact of climate change in our constituency.

Security Projects

- Construction of a new storey building for Assistant County Commissioner (ACC) office at Ainaptich, Assistant Chiefs offices, pit latrines and renovation of ACC residents and fencing of ACC's offices at Moiben Headquarters.

MONITORING & COMMUNITY ENGAGEMENT

All projects were implemented through a participatory approach. We held public participation to get feedback from residents, institutions and ensure projects reflect community needs and service delivery.

The Project Management Committees (PMCs) played a critical role in monitoring projects, ensuring accountability and quality assurance.

KEY ACHIEVEMENTS

Education

- **New classrooms** constructed in underserved primary and secondary schools.
- **Classrooms** renovated to improve learning environments.
- **Provision of desks and learning materials** to schools, benefitting over 3,000 pupils.

Impact:

Improved access to quality education and reduced pupil-to-classroom ratios, leading to better academic performance and school retention.

2. Security

- Construction of a new storey building for ACC office at Ainaptich,
- Constructions of Assistant Chiefs offices and pit latrines
- Renovation of ACC residents and fencing of ACC's offices at Moiben Headquarters.

Impact:

Enhanced security presence, improved response times, and reduced incidents of crime in previously underserved areas.

3. Bursaries

- KES 50 million disbursed to over 6200 students across secondary schools, TVETs, and universities.
- Targeted support to orphans, vulnerable learners, and students with disabilities.

Impact:

Improved access to education for needy students, reduced dropout rates, and enhanced social equity in education.

5. REREC (Rural Electrification and Renewable Energy)

- Electrification of various institutions including schools, dispensaries, and water points.
- Extension of electricity to rural markets, enabling small businesses to operate longer.

Impact:

Boosted economic activity, improved learning and healthcare delivery, and enhanced safety in rural trading centers.

CHALLENGES FACED

While the Moiben Constituency NG-CDF made notable strides during the 2024/2025 financial year, several challenges were encountered that affected the timely and smooth implementation of some projects:

1. Delayed Disbursement of Funds

The disbursement of funds from the NG-CDF Board was not consistent, leading to delays in approval by NG-CDF Board code list of projects initiating and completing some key projects, especially in the education and infrastructure sectors.

2. Rising Cost of Construction Materials

The fluctuating prices of construction materials due to inflation and supply chain disruptions caused budget overruns, forcing some projects to be scaled down or restructured.

3. Inadequate Funding Against High Demand

There was a high demand for bursaries, infrastructure development, and community empowerment projects across all wards. Unfortunately, the available NG-CDF allocation could not sufficiently meet all these needs, leading to prioritization of only the most urgent cases and line NG-CDF policy, education, infrastructure, security, environmental projects and other projects e.g. health, water and agriculture are devolved.

4. Logistical and Terrain Challenges

Some areas of the constituency, particularly in semi-arid areas e.g. Karuna Meibeki and hilly regions, presented challenges in terms of transportation of materials and accessibility, especially during the rainy seasons. This delayed road works and electrification efforts.

5. Vandalism and Theft of Public Property

Instances of vandalism and theft were reported, particularly targeting newly installed electrical transformers, school equipment, and water infrastructure. This has negatively impacted community morale and increased maintenance costs.

6. Limited Capacity in Project Monitoring

Due to the wide geographical spread of the constituency and the number of ongoing projects, consistent site visits and monitoring were at times stretched thin, affecting timely issue resolution and quality control.

7. Bureaucratic Delays in Approvals

Some projects faced delays due to lengthy approval processes by NG-CDF board partner agencies (e.g., ministry of works, Ministry of Education, REREC, Kerra), slowing down implementation timelines.

Despite these challenges, the NG-CDF team remains committed to identifying practical solutions, increasing stakeholder engagement, and improving operational efficiency to ensure even greater success in the coming year

RECOMMENDATIONS

In response to the challenges experienced during the implementation of NG-CDF projects in the financial year 2024/2025, the following recommendations are proposed to enhance service delivery, efficiency, and long-term impact:

1. Timely Disbursement of Funds

We urge the NG-CDF Board to fast-track the release of funds to avoid unnecessary delays in project implementation and ensure continuity of services to the constituents.

2. Review and Adjustment of Project Budgets

Given the rising cost of materials, there is need to periodically review project budgets to reflect current market prices. A provision for contingency funds in large projects is recommended.

3. Increased Budget Allocation

The current NG-CDF allocation is not sufficient to meet the growing demand for bursaries, school infrastructure, road upgrades, and community projects. We recommend an upward adjustment in the annual constituency ceiling to better serve the population.

4. Strengthening Community Ownership

To curb vandalism and theft, we encourage increased community sensitization and participation in project planning and monitoring. Local Project Management Committees (PMCs) should be empowered to take ownership of completed projects.

5. Improved Coordination with Partner Agencies

We recommend establishing a structured engagement framework with implementing partners such as REREC, KURA, Kerra Ministry of Education, and Public Works to speed up approvals and support timely implementation.

7. Infrastructure Resilience Planning

Future infrastructure projects should be designed with terrain and climate resilience in mind, especially in areas prone to flooding or poor accessibility during rainy seasons.

8. Expanded Use of Technology

Leveraging digital tools for project tracking, communication, and community feedback can enhance transparency, reduce bureaucracy, and improve service delivery.

By implementing the above recommendations, we believe the NG-CDF Moiben office will be better positioned to deliver even more impactful and sustainable development outcomes for our constituents in the years ahead.

CONCLUSION

On behalf of the Constituency Development Fund Committee, it is with great honor and humility that I extend our deepest appreciation to our Honorable Member of Parliament, Patron. Hon. Prof. Phylis Jepkemoi Bartoo, for the steadfast leadership, unwavering commitment, and visionary guidance demonstrated throughout the year.

Your tireless efforts and dedication to the development of our constituency have been instrumental in ensuring that the NG-CDF continues to achieve its mandate of transforming lives through sustainable and impactful projects. From education bursaries to infrastructure development, your personal involvement and advocacy at the national level have enabled timely disbursements and seamless execution of our programs.

Therefore, the financial year 2024/2025 marked another significant chapter in our collective effort to transform Moiben Constituency through the National Government Constituencies Development Fund (NG-CDF) led by Fund Account Manager. Despite various challenges, we achieved meaningful progress across critical sectors such as education, infrastructure, rural electrification, environment and climate change, youth and women empowerment through Uwezo Fund. These achievements are a result of coordinated planning, transparency, stakeholder engagement, and the unwavering support from the people of Moiben. I

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

commend the NG-CDFC, Project Management Committees (PMCs), ward representatives, government departments, and all community members for their contributions and commitment to the development agenda.

As we look forward to the next financial year, our focus will remain on equitable distribution of resources, transparency, accountability sustainability, and inclusive development. We will continue to prioritize projects that have long-term impact and directly improve the quality of life for our constituents.

Together, let us remain focused, united, and visionary in our pursuit of a better, more developed Moiben for all.

Maendeleo kwa wote

Appendix



Emsilies Primary School



Kapsoen Assistant Chiefs Office

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



Rural Electrification and Renewable Energy Corporation (REREC)



Moi Marulla Primary School





Kabatu Primary School



St. Theresa of Jesus Arbabuch Secondary school

*National Government Constituencies Development Fund (NGCDF)
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Ongoing Construction of Ainabtich Assistant County Commissioner's office.

A handwritten signature in blue ink, appearing to read "Joseph Komen". The signature is written in a cursive style and is positioned above a dotted line.

**Joseph Komen
Chairman NGCDF Committee**

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

Introduction

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

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

- a) To improve access, affordability and availability of quality education.
- b) To generate gainful; self-employment for the youth, persons with disabilities and women.
- c) To cater for any unforeseen occurrences in the constituency
- d) To address environmental challenges and reduce the impact of disaster risks.
- e) To enhance security in the constituency
- f) To improve tracking of implementation CDF programmes
- g) To promote performance management and smooth running of the CDF office.
- h) To increase access to electricity for households in the constituency
- i) To improve education outcomes at all levels of learning
- j) To empower constituents of Moiben Constituency socially and economically
- k) To enhance security for constituents
- l) To address environmental challenges and reduce the impact of disaster.
- m) To improve efficiency and effectiveness.

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To improve access, affordability and availability of quality education.	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure building in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2024/25 -we managed to fund 49 primary schools and 7 secondary schools with classrooms and pit latrines

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Security	To enhance security in the constituency	Provide conducive working environment hence better service delivery to the constituents.	Number of usable physical infrastructure building , new on-going storey building ,fencing to enhance security and renovate residential to enhance quick services within Moben Ward	We allocated funds to construct a storey building for good working environment and accommodate number of departments and renovation of residential house for efficient services to the people of Moiben constituency. However, we did not manage to utilize funds within the financial year due to late disbursement from the Board.
Climate change mitigation activities	To address environmental challenges and reduce the impact of disaster risks.	Improved and sustained environmental conservation	tree planting in various institutions withing Moiben Constituency	124 institutions supported for tree planting within the financial year though awaiting funds to be implemented
Emergency	To cater for any unforeseen occurrences in the constituency	Emerging issues which are of emergency nature are resolved with ease.	Issues addressed	We allocated funds but did not manage to utilize all the fund within the financial year due to late funding request from the institutions. However we managed to fund 2 schools with pit latrine and a Chief's office at Sergoit Ward

6. Governance Statement

a) Appointment of NGCDFC Members

a. NG-CDFC process of appointment

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

1. There is established a National Government Constituency Development Fund Committee for every constituency.
2. 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 sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe. The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettment by the board. The current NGCDFC members were gazetted in 21st May 2025 and the first meeting was held in 5th June 2025.

The persons appointed are drawn from different groupings as follows;

- Male Adult – Joseph Komen
- Male youth – Geoffrey Teigut
- Female adult – Monica Koech
- Female youth – Lorine Awino
- PWD Representative – Timon Samoei
- Co-opted Member – Robert Kiprop
- Male Adult – Luke Barsindet
- Female Adult – Betra Cheboi

b. Removal of NGCDFC Members

The selection panel shall stand dissolved upon the appointment of the members of the Constituency Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing. A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board. At least one of the Constituency Committee members appointed under section 43(2)(b)(c) or (d) shall be a mandatory signatory to the Constituency accounts.

The members of a Constituency Committee may be removed in accordance with section 43 (13) and (14) of the Act upon a receipt of a complaint against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the

secretary shall by notice, require the member to respond to the issues raised in the complaint within fourteen days of the date of the notice.

Complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5). The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member. The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.

Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents. The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties. A member against whom a complaint is made shall not participate in the deliberations and activities of a Constituency Committee from the time the Constituency Committee starts considering the complaint. If a member against whom a complaint is made responds to the allegations to the satisfaction of a Constituency Committee and the committee makes a determination in favour of such member, the member shall resume duties as a member of the Committee.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively.

Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard. A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee. At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

c. Roles and functions of the NGCDFC Committee

The functions of a Constituency Committee shall be to;

- i. Build the capacity of project management committees and Committee.
- ii. Sensitize the Community on the operations of the Fund, consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency, ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act, ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans, in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution.
- iii. Consult with relevant government departments to ensure that cost estimates for projects are realistic, in considering joint projects. Ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations.
- iv. Enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective

constituencies approve such a project for joint funding, rank projects proposals in order of priority while ensuring that on-going projects take precedence, ensure that all projects receive adequate funding and are completed within three years, where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly.

- v. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board, monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board, ensure that project reports are prepared and submitted to the Board.
- vi. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund.
- 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, collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act, recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- viii. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status, and a list of all projects approved, funded and commenced during previous financial years, and their completion status, enter into performance contracting with the Board on an annual basis, in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution.

- ix. Receive returns from project management committees in accordance with regulation 15, maintain a database of project management committees and reports from the respective committees, and perform any other function assigned to it by the Board.

d. NG-CDFC Tenure

Section 43(8) outlines that 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.

e. NG-CDFC Induction and Training

The NG-CDFC Training was done at Uasin Gishu County at Starbuck Hotel for six (6) days from 4th to 9th July 2025.

f. NG-CDFC, Sub-Committee Meetings

During the year the NG-CDFC committee held a total of sixteen (16) meetings while the bursary subcommittee held a total of six (6).

Name of committee member	17/07/2024	05/09/2024	16/10/2024	26/11/2024	06/01/2025	10/01/2025	6/03/2025	10/03/2025	11/03/2025	12/03/2025	13/03/2025	14/03/2025	16/04/2025	15/05/2025	04/06/2025	05/06/2025
Duncan Okwach	√	√	√	√	x	√	√	x	x	x	x	x	√	√	√	√
Joseph Komen	√	√	√	√	x	√	√	x	x	x	x	x	√	√	√	√
Lorine Owino	√	√	√	√	x	√	√	x	x	x	x	x	√	√	√	√
Geoffrey Teigut	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Monica Koech	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Mark Cherop	√	√	√	√	x	√	√	x	x	x	x	x	√	√	√	√
Luke Barsindet	√	√	√	√	x	√	√	x	x	x	x	x	√	√	√	√
Betra Cheboi	√	√	√	√	x	√	√	x	x	x	x	x	√	√	√	√

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Joseph Serem	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Mamka Sainare	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
Timon Samoei	×	×	×	×	×	×	×	×	×	×	×	×	×	×	√	√

g. Remuneration Rates

Sitting allowance to members is Kshs. 5000 except Chairperson who is entitled to Kshs. 7,000 as the sitting allowance

h. Policy on Conflict of Interest

(1) A public officer shall use his best efforts to avoid being in a position in which his personal interests' conflict with his official duties.

(2) Without limiting the generality of subsection (1), a public officer shall not hold shares or have any other interest in a corporation, partnership or other body, directly or through another person, if holding those shares or having that interest would result in the public officer's personal interests conflicting with his official duties.

(3) A public officer whose personal interests' conflict with his official duties shall
 (a) declare the personal interests to his superior or other appropriate body and comply with any directions to avoid the conflict; and
 (b) refrain from participating in any deliberations with respect to the matter.

(4) Notwithstanding any directions to the contrary under subsection (3)(a), a public officer shall not award a contract, or influence the award of a contract, to
 (a) himself;
 (b) a spouse or relative;
 (c) a business associate; or
 (d) a corporation, partnership or other body in which the officer has an interest.

(5) The regulations may govern when the personal interests of a public officer conflict with his official duties for the purposes of this section.

(6) In this section, “personal interest” includes the interest of a spouse, relative or business associate.

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

i. Succession Plan

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

j. Ethics and Conduct

(1) A public officer shall conduct his private affairs in a way that maintains confidence in the integrity of his office.

(2) A public officer shall not evade taxes.

(3) A public officer shall not neglect his financial obligations or neglect to pay them. In addition, Moiben NGCDFC has a sub-committee on corruption prevention to deal with related matters on corruption.

k. Risk management

Risk management is the continuing process to identify, analyse, evaluate, and address loss exposures and monitor risk control and financial resources to mitigate adverse effects of loss. Loss may result from the following: financial risks such as loss of claims and liability judgments. In addition, Moiben NGCDFC has been trained on risk management and has risk register that is usually updated and reported on a quarterly basis.

7. Environmental and Sustainability Reporting

Moiben NG-CDF exists to transform lives in many ways and the driving force behind everything we do when it comes to environment is to protect nature. Amendment was made to the NG-CDF Act 2022 on Environment projects funding which allocation increased from 2% to 5% to help in climate mitigation. Due to these changes, we prioritised tree planting amounting to Kshs. 3,100,000 as a Key National government agenda.

1. Sustainability strategy and profile -

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

a. Education and Training:

Moiben Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.

b. Security Sector Support:

Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

c. Environment:

The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget

on environment conservation through activities such as tree planting, sensitization forums for agro forestry as well as best practices to reduce soil erosion.

2. Environmental performance

- The committee allocated funds to schools for planting trees. Together with the teachers, students were also advised to undertake the responsibility of planting at least two trees at home once a term to improve environmental conservation.
- During PMC capacity building, bursary, monitoring and evaluation of projects, sensitization of youth/community has been done on a number of issues including the Alcohol and drug abuse prevention and HIV & AIDS.
- NG-CDF staffs have also been able to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NG-CDF supported projects.

3. Employee welfare

We invest in providing the best working environment for our employees. Moiben constituency recruitment is guided by Employment Act, NG-CDF 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 cover through a reliable insurance scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Moiben constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place

disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices:

Moiben Constituency is committed to fair and ethical market practices. The procurement of all goods and services is done through a transparent and competitive procurement method that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practices ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to 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 practice 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 interest.

5. Community Engagements

Moiben 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 sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

Moiben Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of

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Kaptuktuk AIC Primary School	KCB	1137021241	289,065	307,883
Ainabtich Primary School	Sidian	01008030017670	433,569	929,465
University of Eldoret Primary School	ABC BANK	005224001000987	1,965,111	986,088
Muget Primary School	National	01024028012201	114,657	74,799
Tilatil Primary School	Consolidated	10151203000052	72,631	2,240
St. Ann & Joachim Chekosom Secondary School	ABC BANK	005215001004776	1,963,755	538,187
Eldoret G.K Magereza Secondary School	ABC BANK	005215001004793	77,627	77,627
St. Teresa Of Jesus Arbabuch Secondary School	ABC BANK	005215001005910	135,886	1,364,620
Tachasis Girls Secondary School	ABC BANK	005215001004806	364,358	2,266,821
Koitoror Secondary School	Consolidated	10151203000012	2,876,776	26,776
Livingstone Secondary School	Consolidated	10151203000016	8,437	8,437
Toloita Secondary School	Consolidated	10151203000039	53,834	54,064
Kimumu Secondary School	Cooperative	01139086973601	102,921	103,401
Uswo Mixed Day Secondary School	Equity	1530261683817	54,598	54,598
Eldoret Central Secondary School	KCB	1137890991	1,163,934	1,200,935
Kapsiliot Secondary School	KCB	1111365385	513,622	1,322,865
Seko Girls Secondary School	KCB	1168444837	1,165,077	2,075,836
Sosiyo Secondary School	KCB	1178735567	123,017	135,430
Tugen Estate Sec School	KCB	1148443762	48,810	48,810
University Of Eldoret High School	KCB	1167660390	78,834	78,834
Kalyet Secondary School	KCB	1111375285	1,146,821	2,037,437
A.I.C Torochmoi Secondary School -Cdf	Sidian	01008030014422	2,458,496	2,458,496
Aic Kapkei Secondary School	Sidian	01008030014465	73,029	73,029
Cheburbur Secondary School	Sidian	01008030015399	5,776,269	113,520
Chelalang Secondary School	Sidian	01008030017520	2,194,387	2,793,113
Chemungen Secondary School	Sidian	01008030008090	67,296	67,296
Chepkoilel High School	Sidian	01008030014325	2,068,205	2,068,205
Christ The King Kemeliet Secondary School	Sidian	01008030008503	56,379	56,379
Kapnasu Secondary School	Sidian	01008030016382	751,267	665,457

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Itet Primary School	Sidian	01008030015313	51,546	807,162
Kabuliot Primary School	Sidian	01008030008759	759,403	62,847
Kaburgei Primary School	Sidian	01008030016162	1,369,445	246,520
Kapkei Primary School	Sidian	01008030018199	72,823	187,220
Kapsoen Primary School	Sidian	01008030008031	70,277	70,277
Kapsubere Primary School	Sidian	01008030017460	245,581	216,410
Karona Primary School	Sidian	01008030017210	709,604	1,691,089
Kemeliet Primary School	Sidian	01008030018309	250,590	250,590
Kimore Primary School	Sidian	01008030016142	80,928	515,404
Kimuchi Primary School	Sidian	01008030017470	113,428	183,273
Kiriswo Primary School	Sidian	01008030008831	1,301,608	146,315
Kombaemit Primary School	Sidian	01008030017810	203,077	203,077
Kuryot Primary School	Sidian	01008030012640	71,150	186,555
Lelaibei Primary School	Sidian	01008030016492	192,537	569,087
Manyatta Primary School	Sidian	01008030015283	83,808	146,567
Maua Primary School	Sidian	01008030016112	574,690	584,690
Moi Marulla Primary School	Sidian	01008030015372	239,746	1,950,173
Mosop Primary School	Sidian	01008030008244	205,036	1,234,536
Mutei Primary School	Sidian	01008030015879	228,372	124,317
Ranymoi Primary School	Sidian	01008030015275	1,703,992	265,093
Sasitwo Primary School	Sidian	01008030018949	575	12,715
Seiyo Primary School	Sidian	01008030015321	16,528	16,528
Sesia Primary School	Sidian	01008030000741	707,035	10,745
Soin Primary School	Sidian	01008030015046	1,943,368	1,334,007
Sorngetuny Primary School	Sidian	01008030008104	75,649	75,649
Sosiyo Primary School	Sidian	01008030012233	476,737	673,812
Tangasir Primary School	Sidian	01008030017650	17,246	17,246
Tugen Estate Primary School	Sidian	01008020006200	893,281	143,281
Tuiyoluk Primary School	Sidian	01008030017760	2,083,913	2,083,913
Kaperi Primary School	Consolidated	10151203000060	2,138,403	-
Uswo Primary School	Sidian	01008030004958	247,256	840,160

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Kaplogoi Pri School	Cooperative	01139046302401	6,223	6,223
Kapsinende Primary	Cooperative	01141182197100	1,257,890	69,540
Mindililwo Primary School	Cooperative	01139046387101	115,733	115,733
Ngoisa Primary School	Cooperative	01141045177900	35,598	35,718
Ngomongo Primary School	Cooperative	01141674408600	1,055,790	1,056,057
Simotwet Primary School	Cooperative	01141045832400	1,220,793	2,912,671
Sosiot Primary School	Cooperative	01141440937100	405,682	425,682
St. Marys Kimogoch Primary School	Cooperative	01141761043800	96,378	1,026,239
Tungururwet Primary School-Cdf	Cooperative	01139440129001	54,633	84,127
Kongnyalil Primary School	Equity	0300262033260	40,598	40,598
Torochmoi Primary School	Equity	0300261699051	988,642	1,270,100
A.C.K Kapkorio Primary School	KCB	1210985977	-	-
Cheburbur Primary School	KCB	1134052685	26,629	35,827
Emsilies Primary School	KCB	1166966933	392,658	102,717
Kaplolo Primary School-Cdf	KCB	1111760748	112,618	1,032,416
Kapnasur Primary School	KCB	1168067391	500,384	1,334,492
Kaprobu Primary School	KCB	1265911509	98,763	506,009
Lelit Primary School	KCB	1286790867	1,583,653	719,280
St. Augustine Merewet Pri School	KCB	1160827931	72,114	84,045
Chemarmar Primary School	National	01024027595301	1,893	61,813
Kabatu Primary School	National	01024073334101	187,710	439,776
Kapkoros Primary School	National	01024027742501	628	628
Arbabuch Primary School	Sidian	01008030016292	260,170	381,675
Assis Primary School	Sidian	01008030008236	8,872	8,872
Bidii Primary School-Cdf	Sidian	01008030014376	652,069	1,084,284
Cheplaskei Primary School	Sidian	01008030019397	6,765	6,765
Eldoret Central Prmary School	Sidian	01008030018249	456,352	250,876
Eldoret Chebarus Primary School	Sidian	01008030016072	5,041,198	1,726,358
Elgeyo Sawmill Primary School	Sidian	01008030016132	1,009,553	11,553
Endao Primary School	Sidian	01008030018709	309,911	3,056,482
Imaniat Primary School	Sidian	01008030015267	130,290	663,875

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Annex 2 –PMC Bank Balances as at 30th June 2025

PMC	BANK	ACCOUNT NUMBER	BANK BALANCE 2024-2025	BANK BALANCE 2023-2024
Charar Primary School	ABC BANK	005217001000207	1,484,112	41,312
Kamokono Pri Sch	ABC BANK	005215001005869	32,071	102,378
Kapchesimbor Primary Sch	ABC BANK	005217001000065	315,375	787,215
Kimoning Primary School	ABC BANK	005215001004840	23,723	23,765
Meibeki Primary School	ABC BANK	005215001005296	214,439	480,050
Moiben Upper Pri Sch	ABC BANK	005215001005836	271,873	1,459,975
Mumetet Primary School	ABC BANK	005215001005373	1,356,098	1,407,338
Ruiyobei Primary School	ABC BANK	005215001005174	1,028,939	1,518,775
Seretyo Primary School	ABC BANK	005215001004816	99,727	1,286,500
Sergoit Primary School	ABC BANK	005215001004817	503,912	1,382,950
Tachasis Primary School	ABC BANK	005215001004850	1,043,439	1,522,474
Chemaluk Primary School	Consolidated	10151203000010	294,876	294,876
Chepngochoch Pri School	Consolidated	10151203000013	1,096,721	67,111
Eldoret Gk Prison Primary School	Consolidated	0120375091300	287,365	471,046
Kimumu Primary School	Consolidated	10151203000040	847,117	146,523
Kipleketet Pri Sch	Consolidated	10151203000055	784,051	829,050
Koitoror Primary School	Consolidated	10151203000031	59,295	59,295
Toloita Primary School	Consolidated	10151203000003	6,276	83,415
Chemarmar Primary School	Consolidated	10151203000054	1,893	61,813
Chebarus C. Primary School	Cooperative	01141443929601	348,845	770,728
Chelalang Primary School	Cooperative	01141674630800	445,750	1,075,310
Chehelmetio Primary School	Cooperative	01139182825600	533,099	731,099
Chemungen Primary School	Cooperative	01141443895000	768,251	823,619
Chemweno Chebor Primary	Cooperative	01139045901200	135,493	22,753
Chepkoilel North Pri School	Cooperative	01141046982200	145,654	146,134
Chepkosom Pry School	Cooperative	01139045983801	197,846	197,966
Kalyet Pri School	Cooperative	01139182420100	98,277	1,660,916

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18. Annexes
 Annex 1: Summary of Asset Register

	Historical Cost Available for Sale at the beginning of the year (KSh)	Additions during the year (KSh)	Disposals during the year (KSh)	Historical Cost (KSh) At Year End
Land				-
Buildings and structures	13,359,352	1,282,340		14,641,692
Transport equipment	10,155,000			10,155,000
Office equipment, furniture, and fittings	1,924,160	398,490		2,322,650
ICT Equipment and Other ICT Assets	1,481,500	1,235,500		2,717,000
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	26,920,012	2,916,330	-	29,836,342

Contingent Liabilities

Description	2024-25 KSh	2023-24 KSh
Contingent Liabilities	-	-
Court Case xx against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others	-	-
Total	-	-

35. Capital Commitments

Capital Commitments	2024-25 KSh	2023-24 KSh
Authorized for	-	-
Authorized and Contracted for	-	-
Total	-	-

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

38. Currency

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

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32. Related Party Disclosures

	<i>Period ended June 2025</i>	<i>Opening Statement July 2024</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	3,760,200	5,056,600
Total	3,760,200	5,056,600
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	192,871,743	178,087,603
Total	192,871,743	178,087,603

33. Segment Information

34. Contingent Assets and Contingent Liabilities

Contingent Assets

Contingent Assets		
Insurance Reimbursements	-	-
Assets Arising from Determination Of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables From Other Government Entities	-	-
Others	-	-
Total	-	-

iv) Capital Risk Management

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

Description	2024/25	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	182,679,613	163,943,309
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	182,679,613	163,943,309
Total Borrowings	-	-
Less: Cash and Bank Balances	130,013,629	101,559,324
Net Debt/(Excess Cash And Cash Equivalentents)	-	-
Gearing	-	-

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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 favourable interest rates.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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.

	2024	2023	2022	2021
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

iii) Market risk

The *Entity* has put in place an internal audit function to assist it in assessing the risk faced by the *Entity* on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the *Entity's* income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing 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.

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Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognized in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due. 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.

As at 30th June 2025				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	642,489	642,489
Total	-	-	642,489	642,489
As at 30th June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-

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:

As at 30th June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-
As at 30 June 2024	-	-	-	-
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

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30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	18,736,304
Adjusted for:	
Depreciation	529,353
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	(13,359,968)
Changes in deferred income	-
Changes in Third party deposits	1,714,602
Changes in gratuity provision	(459,614)
Changes in payments received in advance	-
Net cash flow from operating activities	31,370,636

31. Financial Risk Management

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

Maturity Analysis

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

Analysed as:

Classification	
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Gratuity at the beginning of the period (A)	878,232	
Gratuity held during the period (B)	642,489	878,232
Gratuity paid during the period (C)	182,875	-
Total Gratuity provision as at period ended June 2025 D=(A+B-C)	1,337,846	878,232

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27. Third-Party deposits

	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Retention as at start of the period (A)	2,349,729	
Retention held during the period (B)	630,268	2,349,729
Retention paid during the period (C)	2,344,870	-
Closing Retention as at period ended June 2025, D= A+B-C	635,127	2,349,729

Retentions aging analysis.

	2024/20205	% of the total	Opening statement 1st July 2024	% of the total
Less than 1 year	635,127	100%	-	%
1-2 years	0	%	-	%
2-3 years	0	%	-	%
Over 3 years	0	%	-	%
Total	635,127		-	

28. Lease Liabilities

Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

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

26. Trade and Other Payables

Trade payables	-		-	
Employee payables	-		-	
Other payables	-		-	
Total trade and other payables	-		-	
Aging analysis: (Trade and other payables)	2024/2025	% of the Total	1st July	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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24. Intangible Assets

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

25. Right-of use assets

Particulars	2025	2024	2023	2022
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				

Valuation

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

23 b) Property, Plant and Equipment at Cost

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

Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	-	-	-
Office Equipment, Furniture, And Fittings	-	-	-
Total	-	-	-

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

Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	-	-
Office Equipment, Furniture and Fittings	-	-
Total	-	-

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23. Property, Plant and Equipment

		Motor Vehicles	Plant and Equipment	Computer Equipment	Capital Work-in-progress		
Depreciation Rate(specify)		2%	25%	12.5%	30%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	-	-	-	-	740,200	740,200
Additions	-	-	-	931,990	702,000	1,282,340	2,916,330
Disposals	-	-	-	-	-	-	-
Transfer/Adjustments	-	2,022,540	-	-	-	(2,022,540)	-
As At 30 th June 2025	-	2,022,540	-	931,990	702,000	-	3,656,530
Depreciation And Impairment							
Opening Depreciation	-	-	-	-	-	-	-
Depreciation	-	202,254	-	116,499	210,600	-	529,353
Disposals	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-
As At 30 th June 2025	-	202,254	-	116,499	210,600	-	529,353
Net Book Values							
Opening Bal as at 1 st July 2024	-	-	-	-	-	740,200	740,200
As At 30 th June 2025	-	1,820,286	-	815,491	491,400	-	3,127,177

21. Receivables from Non-Exchange Transactions

Description	Period ended June 2025	Opening Balance July 2024
Transfers from NGCDFB	51,441,954	64,871,743
Outstanding imprest	-	-
Total	51,441,954	64,871,743

Ageing analysis for receivables

Description	Period ended June 2025		Opening Balance July 2024	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	51,441,954	100%	-	
Between 1- 2 years		0%	-	
Between 2-3 years	-	0%	-	-
Over 3 years	-	0%	-	-
Total (a+b)	51,441,954	100%	-	-

22. Prepayments

Description	Period ended June 2025	Opening Balance July 2024
Prepaid Rent	-	-
Prepaid Insurance	69,821	-
Prepaid Electricity Costs	-	-
Other Prepayments	-	-
Total	69,821	-

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20. Receivables from Exchange Transactions

	2024/2025	2023/2024
	ShS	ShS
Total receivables	-	-
Other exchange debtors (<i>Specify</i>)	-	-
Less: impairment allowance	-	-
Total receivables	-	-
a. Current receivables	-	-
b. Non-current receivables	-	-
Total Receivables (a+b)	-	-

i. Ageing Analysis for Receivables

	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	0%	-	0%
Between 1- 2 years	-	0%	-	0%
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (a+b)	-	0%	-	0%

17. Gain/loss on Sale of Assets

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

18. Impairment Loss

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

19. Cash and Cash Equivalents

NAME OF BANK AND ACCOUNT NO.	2024	2025
Bank Accounts (Cash Book Bank Balance)		
<i>Family Bank, 082000029180. (Operations account)</i>	38,054,556	17,799,961
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Family Bank, 082000033559. (Deposit account)</i>	2,044,079	1,539,201
<i>Name of Bank, account No. (PMC's account)</i>	89,914,994	82,220,162
Total	130,013,629	101,559,324
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations <i>(Specify)</i>	-	-
Total	-	-

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14. Other Grants and transfers Actual expenditure

Description	Period ended June 2025
	KSh
Bursary – secondary schools	36,544,729
Bursary – tertiary institutions	13,774,600
Bursary – special schools	840,000
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	4,326,179
Climate change mitigation projects	-
Emergency projects Actual Expenditure	25,000
Roads projects	-
Others specify	20,000,000
Total	75,510,508

15. Depreciation and Amortization Expenses

Description	Period ended June 2025
Property Plant and Equipment	529,353
Intangible Assets	-
Total	529,353

16. Digital Hubs Expenses

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

12. Use of Goods and services

Utilities, supplies and services	114,006
Communication, supplies and services	826,414
Domestic travel and subsistence	1,335,300
Printing, advertising and information supplies & services	451,940
Office Rent	-
Training expenses	1,224,400
Hospitality supplies and services	1,897,786
Insurance costs	81,873
Specialized materials and services	283,315
Office and general supplies and services	975,468
Fuel, oil & lubricants	745,216
Bank charges	71,973
Routine maintenance – vehicles and other transport equipment	394,694
Routine maintenance – other assets	353,310
Strategic plan expenses	1,472,000
Other operating expenses	440,000
Total	10,667,696

13. Other Government Units Actual expenditure

Primary Schools Actual expenditure	49,830,311
Secondary Schools Actual Expenditure	13,408,713
Tertiary Institutions Actual Expenditure	42
Total	63,239,066

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10. Employees cost

	2024/2025 KShs
NG-CDFC Basic staff salaries	2,510,540
Personal allowances paid as part of salary	-
House Allowance	454,020
Transport Allowance	332,000
Leave allowance	28,000
Gratuity to contractual employees	642,489
Employer Contributions Compulsory national social security schemes	188,588
Employer Contributions Compulsory Housing levy	48,342
Employer contributions to National Industrial Training Authority	5,450
Other Specify	-
Total	4,209,429

11. Committee Expenses

Sitting allowance	3,760,200
Other Committee expenses	2,944,400
Total	6,704,600

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6. Transfers from the NGCDF Board

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

7. Transfers from domestic and foreign partners

Description	2024/2025
Grants	-
Total	-

8. Finance income

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

9. Miscellaneous income

Description	2024/2025
Rental Income	-
Income from sale of tenders	155,000
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere (<i>specify</i>)	-
Total	155,000

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.

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately

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).

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

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.

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

d) Leases

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

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

e) Intangible assets

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

b) Budget information

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

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

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

c) Property, plant and equipment

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

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.

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<p>IPSAS 48: Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i> 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>IPSAS 49: Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i> 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>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> 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.

iii. Early adoption of standards

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

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and Equipment	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.
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>
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 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>

3. Adoption of New and Revised Standards

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

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

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

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>
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>
IPSAS 45: Property Plant	<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</p>

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

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

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 Moiben Constituency principal activity is for the implementation of projects at the constituency.

2. Statement of Compliance and Basis of Preparation

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

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

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

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

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Kapsinende Dip		24,991		24,991		24,991
Kaptuli Dip		50,000		50,000		50,000
Sub-total	45,000,000	1,574,991	23,200,000	69,774,991	21,472,000	48,302,991
Funds pending approval**				-		-
Seko Girls Secondary School	8,000,000	-	-	8,000,000	-	8,000,000
AIA	-	588,000	-	588,000	148,000	440,000
Sub-total	8,000,000	588,000	-	8,588,000	-	8,588,000
Total	179,441,954	101,707,324	64,871,743	346,021,021	164,572,436	181,448,585

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Kimoning Assistant Chiefs Office	-	169,659	-	169,659	-	169,659
Kimoning Chiefs Office	-	400,000	-	400,000	375,071	24,929
Kaplolo Assistant Chiefs Office	-	13,300	-	13,300	-	13,300
Karuna Chiefs Office	-	117,620	-	117,620	-	117,620
Moiben Police Station	-	62,022	-	62,022	-	62,022
Tembelio Chiefs Office	-	35,210	-	35,210	-	35,210
Moiben Chiefs Office	-	958,033	-	958,033	540	957,493
Kaplolo Chiefs Office	-	11,952	-	11,952	-	11,952
Mumetet Chiefs Office	-	81,407	-	81,407	-	81,407
Chepkoiel Chiefs Office	-	252,251	-	252,251	-	252,251
Moiben Assistant County Commissioner's Residence	2,000,000	500,000	-	2,500,000	25,000	2,475,000
Moiben Deputy County Commissioners office	2,500,000		-	2,500,000		2,500,000
Sub-total	13,663,827	5,811,231	-	19,475,058	4,326,179	15,148,879
12.0 Acquisition of assets						
12.2 Purchase of furniture and fittings	-	398,490	-	398,490	398,490	-
12.2 Construction of CDF office	-	1,629,170	-	1,629,170	1,237,076	392,094
12.3 Purchase of ICT Equipments	-	1,235,500	-	1,235,500	1,235,500	-
Sub-total	-	3,263,160	-	3,263,160	2,871,066	392,094
13.0 Others						
Cheplaskei Huduma Jitume Digital Hub	-	-	3,200,000	3,200,000		3,200,000
Rural Electrification and Renewable Energy Corporation	45,000,000	-	20,000,000	65,000,000	20,000,000	45,000,000
Moiben NG-CDF Strategic Plan		1,500,000		1,500,000	1,472,000	28,000
Electricity Kaptuli	-	-	-	-	-	-
Kiriswo Dip	-	-	-	-	-	-

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Chelalang Secondary School	-	2,793,113	-	2,793,113	598,725	2,194,387
Chemungen Secondary School	-	67,296	-	67,296	-	67,296
Chepkoiel High School	-	2,068,205	-	2,068,205	-	2,068,205
Christ The King Kemeliet Secondary School	-	56,379	-	56,379	-	56,379
Kapnasu Secondary School	-	665,457	85,810	751,267	-	751,267
Mumetet Secondary School	-	3,543	-	3,543	-	3,543
Sosiot Secondary School	-	203,142	-	203,142	-	203,142
St. Anthony Moiben Secondary School	-	37,393	-	37,393	-	37,393
St. Francis Of Assisi Kimoning Secondary	-	1,033,035	-	1,033,035	455,444	577,591
St. Peters Ngoisa Secondary School	-	1,418,992	-	1,418,992	925,617	493,375
St. John Paul li Cheplaskei Secondary School	-	222,567	-	222,567	198,000	24,567
Tembelio Secondary School	-	1,843	-	1,843	-	1,843
Kaplolo Secondary School	-	-	1,450,000	1,450,000	25,000	1,425,000
Sub-total	11,482,000	22,610,682	5,835,810	39,928,492	13,841,347	26,087,145
10.0 Tertiary institutions Projects (List all the Projects)						
Moiben Technical Training Institute	-	51,935	-	51,935	42	51,893
Kenya Medical Training College, Eldoret Campus	5,000,000	-	-	5,000,000	-	5,000,000
Sub-total	5,000,000	51,935	-	5,051,935	42	5,051,893
11.0 Security Projects						
Chepkoiel AP Camp	-	178,961	-	178,961	-	178,961
Cheplaskei Assistant Chiefs Office	-	33,266	-	33,266	-	33,266
Assistant County Commissioner Ainaptich Office	9,163,827	2,997,551	-	12,161,378	3,925,567	8,235,810

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University Of Eldoret Primary School	-	986,088	2,900,000	3,886,088	1,920,977	1,965,111
Muget Primary School	-	74,799	947,650	1,022,449	907,792	114,657
Tilatil Primary School	-	2,240	915,650	917,890	845,259	72,631
Sub-total	16,802,039	58,576,127	31,794,200	107,172,365	51,157,543	56,014,822
9.0 Secondary Schools Projects (List all the Projects)						
St Ann & Joachim Chepkosom Secondary School	-	538,187	1,450,000	1,988,187	27,372	1,960,815
Eldoret G.K Magereza Secondary	-	77,627	-	77,627	-	77,627
St.Teresa Of Jesus Arbabuch Secondary School	-	1,364,620	-	1,364,620	1,228,734	135,886
Tachasis Girls Secondary School	-	2,266,821	-	2,266,821	1,902,463	364,358
Koitoror Secondary School	-	26,776	2,850,000	2,876,776	-	2,876,776
Livingstone Secondary School	-	8,437	-	8,437	-	8,437
Toloita Secondary School	-	54,064	-	54,064	230	53,834
Kimumu Secondary School	-	103,401	-	103,401	480	102,921
Uswo Mixed Day Secondary School	-	54,598	-	54,598	-	54,598
Eldoret Central Secondary School	-	1,200,935	-	1,200,935	37,001	1,163,934
Kapsiliot Secondary School	-	1,322,865	-	1,322,865	809,243	513,622
Seko Girls Secondary School	-	2,075,836	-	2,075,836	910,759	1,165,077
Sosiyo Secondary School	-	135,430	-	135,430	12,413	123,017
Tugen Estate Secondary School	-	48,810	-	48,810	-	48,810
University Of Eldoret High School	-	78,834	-	78,834	-	78,834
Kalyet Secondary School	-	2,037,437	-	2,037,437	890,617	1,146,821
A.I.C Torochmoi Secondary School	-	2,458,496	-	2,458,496	-	2,458,496
Aic Kapkei Secondary School	-	73,029	-	73,029	-	73,029
Cheburbur Secondary School	11,482,000	113,520	-	11,595,520	5,819,250	5,776,270

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Kapkei Primary School	-	187,220	-	187,220	114,398	72,823
Kapsoen Primary School	-	70,277	-	70,277	-	70,277
Kapsubere Primary School	-	816,410	-	816,410	570,829	245,581
Karona Primary School	-	1,691,089	-	1,691,089	981,485	709,604
Kemeliet Primary School	-	250,590	-	250,590	-	250,590
Kimore Primary School	-	515,404	-	515,404	434,476	80,928
Kimuchi Primary School	-	183,273	-	183,273	69,846	113,428
Kiriswo Primary School	2,745,208	146,315	-	2,891,523	139,915	2,751,608
Kombaemit Primary School	-	203,077	-	203,077	-	203,077
Kuryot Primary School	-	186,555	-	186,555	115,405	71,150
Lelaibei Primary School	-	569,087	-	569,087	376,550	192,537
Manyatta Primary School	-	146,567	-	146,567	62,759	83,808
Maua Primary School	-	584,690	-	584,690	10,000	574,690
Moi Marulla Primary School	-	1,950,173	-	1,950,173	1,710,427	239,746
Mosop Primary School	-	1,234,536	-	1,234,536	1,029,499	205,036
Mutei Primary School	-	553,827	750,000	1,303,827	1,075,455	228,372
Ranymoi Primary School	-	265,093	2,500,000	2,765,093	1,061,101	1,703,992
Sasitwo Primary School	-	12,715	-	12,715	12,140	575
Seiyo Primary School	-	16,528	-	16,528	-	16,528
Sesia Primary School	696,290	10,745	-	707,035	-	707,035
Soin Primary School	-	1,334,007	2,086,000	3,420,007	1,476,639	1,943,368
Sorngetuny Primary School	-	75,649	-	75,649	-	75,649
Sosiyo Primary School	-	673,812	-	673,812	197,075	476,737
Tangasir Primary School	-	17,246	-	17,246	-	17,246
Tugen Estate Primary School	-	143,281	750,000	893,281	-	893,281
Tuiyoluk Primary School	-	2,083,913	-	2,083,913	-	2,083,913
Kaperi Primary School	-	1,190,169	950,000	2,140,169	1,750	2,138,419
Uswo Primary School	-	840,160	-	840,160	592,904	247,256
Kaptuktuk Primary School	-	1,160,583	750,000	1,910,583	1,621,518	289,065
Ainaptich Primary School	-	2,059,070	750,000	2,809,070	2,375,502	433,569

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Sosiot Primary School	-	425,682	-	425,682	20,000	405,682
St. Marys Kimogoch Primary School	-	1,026,239	-	1,026,239	929,861	96,378
Tungururwet Primary School		534,127		534,127	479,494	54,633
Kongnyalil Primary School		40,598	-	40,598	-	40,598
Torochmoi Primary School	821,490	1,270,100	-	2,091,590	1,102,948	988,642
A.C.K Kapkorio Primary School	-	-	-	-	-	-
Cheburbur Primary School	-	35,827	-	35,827	9,198	26,629
Emsilies Primary School	-	102,717	2,000,000	2,102,717	1,710,059	392,658
Kaplolo Primary School	-	1,032,416	-	1,032,416	919,798	112,618
Kapnasur Primary School	-	1,334,492	-	1,334,492	834,108	500,384
Kaprobu Primary School	-	506,009	-	506,009	407,246	98,763
Lelit Primary School	-	719,280	1,450,000	2,169,280	585,627	1,583,653
St. Augustine Merewet Primary School	1,450,000	84,045	809,933	2,343,978	821,864	1,522,114
Chemarmar Primary School	-	61,813		61,813	59,920	1,893
Kabatu Primary School	-	439,776	1,617,210	2,056,986	1,869,276	187,710
Kapkoros Primary School	-	628	-	628	-	628
Arbabuch Primary School	-	381,675	-	381,675	121,505	260,170
Assis Primary School	801,860	8,872	-	810,732	-	810,732
Bidii Primary School	-	1,084,284	-	1,084,284	432,215	652,069
Cheplaskei Primary School	-	6,765	-	6,765	-	6,765
Eldoret Central Primary School	-	706,676	1,000,000	1,706,676	1,250,324	456,352
Eldoret Chebarus Primary School	3,500,000	1,726,358	-	5,226,358	185,160	5,041,198
Elgeyo Sawmill Primary School	998,000	11,553	-	1,009,553	-	1,009,553
Endao Primary School	-	3,056,482	-	3,056,482	2,746,571	309,911
Imaniat Primary School	-	663,875	-	663,875	533,585	130,290
Itet Primary School	-	807,162	-	807,162	755,615	51,546
Kabuliot Primary School	-	62,847	1,450,000	1,512,847	753,444	759,403
Kaburgeti Primary School	-	246,520	1,357,430	1,603,950	234,505	1,369,445

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Kimoning Primary School	-	23,765	-	23,765	42	23,723
Meibeki Primary School	-	480,050	-	480,050	265,611	214,439
Moiben Upper Primary School	-	1,459,975	1,310,650	2,770,625	2,502,752	267,873
Mumetet Primary School	-	1,407,338	-	1,407,338	51,240	1,356,098
Ruiyobei Primary School	-	1,518,775	-	1,518,775	489,836	1,028,939
Seretyo Primary School	-	1,286,500	-	1,286,500	1,186,773	99,727
Sergoit Primary School	-	1,382,950	-	1,382,950	879,038	503,912
Tachasis Primary School	-	1,522,474	-	1,522,474	479,035	1,043,439
Chemaluk Primary School	-	294,876	-	294,876	-	294,876
Chepngochoch Primary School	1,029,610	67,111	-	1,096,721	-	1,096,721
Eldoret Gk Prison Primary School	-	471,046	1,350,000	1,821,046	1,533,681	287,365
Kimumu Primary School	-	146,523	1,450,000	1,596,523	749,405	847,117
Kipleketet Primary School	-	1,142,851	802,899	1,945,750	1,161,699	784,051
Koitoror Primary School	-	59,295	-	59,295	-	59,295
Toloita Primary School	-	83,415	-	83,415	77,139	6,276
Chemarmar Primary School	-	61,813	-	61,813	59,920	1,893
Chebarus C. Primary School	-	770,728	-	770,728	421,883	348,845
Chelalang Primary School	-	1,075,310	-	1,075,310	629,560	445,750
Chelelmetio Primary School	-	731,099	-	731,099	198,000	533,099
Chemungen Primary School	-	823,619	-	823,619	55,368	768,251
Chemweno Chebor Primary	-	22,753	1,228,428	1,251,181	1,115,688	135,493
Chepkoilel North Pri School	-	146,134	-	146,134	480	145,654
Chepkosom Primary School	-	197,966	-	197,966	120	197,846
Kalyet Primary School	-	1,660,916	-	1,660,916	1,562,640	98,277
Kaplogoi Primary School	-	6,223	-	6,223	-	6,223
Kapsinende Primary School	-	69,540	1,218,350	1,287,890	30,000	1,257,890
Mindililwo Primary School	1,450,000	115,733	-	1,565,733	-	1,565,733
Ngoisa Primary School	859,581	35,718	-	895,299	120	895,179
Ngomongo Primary School	1,000,000	1,056,057	-	2,056,057	1,000,267	1,055,790
Simotwet Primary School	-	2,912,671	-	2,912,671	1,691,879	1,220,793

National Government Constituencies Development Fund (NGCDF)

Moiben Constituency

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

St Mary's Kimogoch Primary School	25,000	-	24,000	49,000	-	49,000
St Mary's Kimogoch Secondary School	25,000	-	24,000	49,000	-	49,000
St Paul II cheplaskei Secondary School	25,000	-	24,000	49,000	-	49,000
St Peter's Ngoisa Secondary School	25,000	-	24,000	49,000	-	49,000
Tachasis Primary School	25,000	-	24,000	49,000	-	49,000
Tachasis Secondary School	25,000	-	24,000	49,000	-	49,000
Tangasir Primary School	25,000	-	24,000	49,000	-	49,000
Tembelio Secondary School	25,000	-	-	25,000	-	25,000
Tilatil Primary School	25,000	-	-	25,000	-	25,000
Toloita Primary School	25,000	-	-	25,000	-	25,000
Toloita Secondary School	25,000	-	-	25,000	-	25,000
Torochmoi Primary School	25,000	-	-	25,000	-	25,000
Torochmoi Secondary School	25,000	-	-	25,000	-	25,000
Tugen Estate Primary School	25,000	-	-	25,000	-	25,000
Tugen Estate Secondary School	25,000	-	-	25,000	-	25,000
Tuiyoluk primary School	25,000	-	-	25,000	-	25,000
Tungururwet primary School	25,000	-	-	25,000	-	25,000
UOE Secondary School	25,000	-	-	25,000	-	25,000
Uswo Primary School	25,000	-	-	25,000	-	25,000
Uswo Secondary School	50,000	-	-	50,000	-	50,000
NG-CDF Office Northrift	-	-	-	-	-	-
Env FY 17-18	-	-	-	-	-	-
Sub-total	3,100,000	-	2,640,000	5,740,000	-	5,740,000
8.0 Primary Schools Projects						
Charar Primary School	-	41,312	1,450,000	1,491,312	7,200	1,484,112
Kamokono Primary School	-	102,378	-	102,378	70,307	32,071
Kapchesimbol Primary School	1,450,000	787,215	-	2,237,215	471,840	1,765,375

National Government Constituencies Development Fund (NGCDF)

Moiben Constituency

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

Moiben Upper Primary School	25,000	-	24,000	49,000	-	49,000
Mosop Primary School	25,000	-	24,000	49,000	-	49,000
Muget Primary School	25,000	-	24,000	49,000	-	49,000
Mumetet Secondary School	25,000	-	24,000	49,000	-	49,000
Mumetet Primary School	25,000	-	24,000	49,000	-	49,000
Mutei Primary School	25,000	-	24,000	49,000	-	49,000
Ngoisa Primary School	25,000	-	24,000	49,000	-	49,000
Ngomongo Primary School	25,000	-	24,000	49,000	-	49,000
Rcea Koitoror Secondary School	25,000	-	24,000	49,000	-	49,000
Ranymoi Primary School	25,000	-	24,000	49,000	-	49,000
Ruiyobei Primary School	25,000	-	24,000	49,000	-	49,000
Sasitwa Primary School	25,000	-	24,000	49,000	-	49,000
Seiyo Primary School	25,000	-	24,000	49,000	-	49,000
Seko Girls Secondary School	25,000	-	24,000	49,000	-	49,000
Seretyo Primary School	25,000	-	24,000	49,000	-	49,000
Sergoit Primary School	25,000	-	24,000	49,000	-	49,000
Sesia Primary School	25,000	-	24,000	49,000	-	49,000
Simotwet Primary School	25,000	-	24,000	49,000	-	49,000
Soin Primary School	25,000	-	24,000	49,000	-	49,000
Sorngetuny Primary School	25,000	-	24,000	49,000	-	49,000
Sosiot Primary School	25,000	-	24,000	49,000	-	49,000
Sosiot Secondary School	25,000	-	24,000	49,000	-	49,000
Sosiyo Primary School	25,000	-	24,000	49,000	-	49,000
Sosiyo Secondary School	25,000	-	24,000	49,000	-	49,000
St Ann Joachim Chepkosom Secondary School	25,000	-	24,000	49,000	-	49,000
St Augustine Merewet Primary School	25,000	-	24,000	49,000	-	49,000
St Augustine Merewet Primary School	25,000	-	24,000	49,000	-	49,000

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

Kapnasur Primary School	25,000	-	24,000	49,000	-	49,000
Kaprobu Primary School	25,000	-	24,000	49,000	-	49,000
Kapsiliot Primary School	25,000	-	24,000	49,000	-	49,000
Kapsoen Primary School	25,000	-	24,000	49,000	-	49,000
Kapsubere Primary School	25,000	-	24,000	49,000	-	49,000
Kaptuktuk Primary School	25,000	-	24,000	49,000	-	49,000
Karona Primary School	25,000	-	24,000	49,000	-	49,000
Kemeliet Secondary School	25,000	-	24,000	49,000	-	49,000
Kimoning Primary School	25,000	-	24,000	49,000	-	49,000
Kimoning Secondary School	25,000	-	24,000	49,000	-	49,000
Kimore Primary School	25,000	-	24,000	49,000	-	49,000
Kimuchi Primary School	25,000	-	24,000	49,000	-	49,000
Kimumu Primary School	25,000	-	24,000	49,000	-	49,000
Kimumu Secondary School	25,000	-	24,000	49,000	-	49,000
Kipleketet primary School	25,000	-	24,000	49,000	-	49,000
Kiriswo primary School	25,000	-	24,000	49,000	-	49,000
Koitoror Primary School	25,000	-	24,000	49,000	-	49,000
Kombaemit Primary School	25,000	-	24,000	49,000	-	49,000
Kongnyalil Primary School	25,000	-	24,000	49,000	-	49,000
Kuryot Primary School	25,000	-	24,000	49,000	-	49,000
Lelaibei Primary School	25,000	-	24,000	49,000	-	49,000
Lelit Primary School	25,000	-	24,000	49,000	-	49,000
Livingstone Secondary School	25,000	-	24,000	49,000	-	49,000
Manyatta Primary School	25,000	-	24,000	49,000	-	49,000
Maua Primary School	25,000	-	24,000	49,000	-	49,000
Meibeki Primary School	25,000	-	24,000	49,000	-	49,000
Mindililwo Primary School	25,000	-	24,000	49,000	-	49,000
Moi Marula Primary School	25,000	-	24,000	49,000	-	49,000
Moi University Chepkoilel Primary School	25,000	-	24,000	49,000	-	49,000

National Government Constituencies Development Fund (NGCDF)
Moiben Constituency
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Chemweno Chebor primary school	25,000	-	24,000	49,000	-	49,000
Chepkoilel North primary school	25,000	-	24,000	49,000	-	49,000
Chepkoilel Secondary school	25,000	-	24,000	49,000	-	49,000
Chepkosom primary school	25,000	-	24,000	49,000	-	49,000
Cheplaskei primary school	25,000	-	24,000	49,000	-	49,000
Chepng'ochoch primary school	25,000	-	24,000	49,000	-	49,000
Daniel Kipkemboi Kosgei Secondary School	25,000	-	24,000	49,000	-	49,000
Eldoret Central Secondary School	25,000	-	24,000	49,000	-	49,000
Eldoret Chebarus Primary School	25,000	-	24,000	49,000	-	49,000
Eldoret GK Prison Primary School	25,000	-	24,000	49,000	-	49,000
Eldoret GK Secondary School	25,000	-	24,000	49,000	-	49,000
Emsilies Primary School	25,000	-	24,000	49,000	-	49,000
Endao Primary School	25,000	-	24,000	49,000	-	49,000
Imaniat Primary School	25,000	-	24,000	49,000	-	49,000
Itet Primary School	25,000	-	24,000	49,000	-	49,000
Kabatu Primary School	25,000	-	24,000	49,000	-	49,000
Kabuliot Primary School	25,000	-	24,000	49,000	-	49,000
Kaburget Primary School	25,000	-	24,000	49,000	-	49,000
Kalyet Primary School	25,000	-	24,000	49,000	-	49,000
Kalyet Secondary School	25,000	-	24,000	49,000	-	49,000
Kamokono Primary School	25,000	-	24,000	49,000	-	49,000
Kapchesimbol Primary School	25,000	-	24,000	49,000	-	49,000
Kaperi Primary School	25,000	-	24,000	49,000	-	49,000
Kapkei Primary School	25,000	-	24,000	49,000	-	49,000
Kapkei Secondary School	25,000	-	24,000	49,000	-	49,000
Kapkoros Primary School	25,000	-	24,000	49,000	-	49,000
Kaplogoi Primary School	25,000	-	24,000	49,000	-	49,000

National Government Constituencies Development Fund (NGCDF)

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5.2 Secondary Schools	34,800,000	856,940	1,397,000	37,053,940	36,544,729	509,211
5.3 Tertiary Institutions	15,160,000	(476,729)	4,733	14,688,004	13,774,600	913,404
5.4 special needs	840,000	-		840,000	840,000	-
5.5 Education Support Programmes	-	-	-	-	-	-
5.6 Social Security	-	-	-	-	-	-
Sub-total	50,800,000	380,211	1,401,733	52,581,944	51,159,329	1,422,615
7.0 Environment						
Kemeliet Primary School	25,000	-	24,000	49,000	-	49,000
Moiben High School	25,000	-	24,000	49,000	-	49,000
St Theresa Arbabuch Secondary School	25,000	-	24,000	49,000	-	49,000
ACK Kapkorio Primary School	25,000	-	24,000	49,000	-	49,000
Ainabtich primary school	25,000	-	24,000	49,000	-	49,000
Arbabuch primary school	25,000	-	24,000	49,000	-	49,000
Asis primary school	25,000	-	24,000	49,000	-	49,000
Bidii primary school	25,000	-	24,000	49,000	-	49,000
Central primary school	25,000	-	24,000	49,000	-	49,000
Charar primary school	25,000	-	24,000	49,000	-	49,000
Chebarus C primary school	25,000	-	24,000	49,000	-	49,000
Chebisaas Boys Secondary school	25,000	-	24,000	49,000	-	49,000
Cheburbur secondary school	25,000	-	24,000	49,000	-	49,000
Chelalang primary school	25,000	-	24,000	49,000	-	49,000
Chelalang Secondary school	25,000	-	24,000	49,000	-	49,000
Chelelmetio primary school	25,000	-	24,000	49,000	-	49,000
Chemaluk primary school	25,000	-	24,000	49,000	-	49,000
Chemarmar primary school	25,000	-	24,000	49,000	-	49,000
Chemungen primary school	25,000	-	24,000	49,000	-	49,000
Chemungen Secondary school	25,000	-	24,000	49,000	-	49,000

National Government Constituencies Development Fund (NGCDF)
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16. Budget Execution by Sectors And Projects For The Year Ended 30th June 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,319,976	1,122,418		4,442,394	3,749,815	692,579
1.2 Committee allowances	2,710,386	507,111		3,217,497	3,215,197	2,300
1.3 Use of goods and services	4,736,155	3,701,745		8,437,900	5,001,954	3,435,946
Sub-total	10,766,517	5,331,274	-	16,097,791	11,966,966	4,130,825
2.0 Monitoring and evaluation						
2.1 Capacity building	1,032,000	283,001		1,315,001	1,224,400	90,601
2.2 Committee allowances	2,916,000	574,687		3,490,687	3,489,403	1,284
2.3 Use of goods and services	1,435,259	1,862,993		3,298,252	3,039,162	259,090
Sub-total	5,383,259	2,720,681	-	8,103,940	7,752,965	350,975
4.0 Emergency						
Unutilised funds FY 22-23		141,500		141,500		141,500
Unutilised funds FY 23-24		65,759		65,759		65,759
unutilized	7,444,313	-		7,444,313		7,444,313
CHEPKANGA CHIEFS OFFICE	2,000,000	591,773		2,591,773	25,000	2,566,773
Sub-total	9,444,313	799,032	-	10,243,345	25,000	10,218,345
5.0 Bursary and Social Security						
5.1 Primary Schools	-	-	-	-	-	-

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	181,448,585
Less undisbursed funds receivable from the Board as at period 30 th June 2025	51,589,954
Cash and Cash Equivalents at the end of the 30 th June 2025	129,858,630

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 October 28, 2025 and signed by:



Fund Account Manager

Mamka Sainare



National Sub-County Accountant

Mary Waa:
ICPAK M/No:7312



Chairman NG-CDF Committee

Joseph Komen

*National Government Constituencies Development Fund (NGCDF)
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Use of Goods and Services	7,203,413	5,847,739	-	13,051,153	10,737,516	2,313,636	82%
Other Government Units Certified Works	33,284,039	81,238,743	37,630,010	152,152,792	64,953,668	87,199,125	43%
Other Grants and Transfers	77,008,140	6,990,474	4,041,733	88,040,347	75,510,508	12,529,839	86%
Other Payment	45,000,000	1,574,991	23,200,000	69,774,991	-	69,774,991	-
Acquisition Of ASset	-	3,263,160	-	3,263,160	2,916,330	346,830	89%
Funds Pending Approval**	8,000,000	588,000	-	8,588,000	-	8,588,000	-
Total Expenditure	179,441,954	101,707,324	64,871,743	346,021,021	164,572,437	181,448,585	48%
Surplus for the period	0	-	-	0	129,858,631	(129,858,630)	38%

Explanatory Notes

- (a) *The adjustments of Kshs. 102,922,286 resulted from unutilized funds from the project management committees during the year and balance brought forward at the beginning of the year which was utilised in the current financial year.*
- (b) *The underutilization of below 85% is due to late disbursement of funds within the year*
- (c) *Funds pending approval are sums not yet approved by the board for utilisation and AIA not yet allocated for specific projects*
- (d) *The underutilization on employee costs is due to the gratuity provided not yet remitted awaiting end of contract period for NGCDF staff*

National Government Constituencies Development Fund (NGCDF)
Moiben 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 30th June 2025

				Final Budget	Actual	Budget	% of
	2024/2025	2023/2024	Previous Years' Outstanding disbursements	2024/2025	2024/2025	utilization difference	utilization
				KShs	KShs	KShs	
				(c)=(a+b)	d	e=(c-d)	f=(d/c)*100
	<i>2024/2025</i>		Previous Years' Outstanding disbursements	<i>2024/2025</i>	<i>2024/2025</i>		
Revenue							
Transfers From the NGCDF Board	179,441,954	101,389,665	64,871,743	345,703,363	294,261,408	51,441,954	85%
Grants/donations from other entities	-	-	-	-	-	-	-
Finance income	-	-	-	-	-	-	-
Miscellaneous income	-	148,000	-	148,000	-	148,000	-
Totals	179,441,954	101,537,665	64,871,743	345,851,363	294,261,408	51,589,954	85%
Expenses							
Employee costs	3,319,976	1,122,418	-	4,442,394	3,749,815	692,579	84%
Committee expenses	5,626,386	1,081,798	-	6,708,184	6,704,600	3,584	100%

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

	2025	2024
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		192,871,743
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		155,000
Total Receipts		193,026,743
Payments		
Employee costs		3,749,815
Committee expenses		6,704,600
Use of Goods and Services		10,737,516
Other Government Units Certified Works		64,953,668
Other Grants and Transfers		75,510,508
Digital Hubs Expenses		-
Total Payments		161,656,107
Net Cash Flows from/ (used in) Operating Activities	30	31,370,636
Cash flows From Investing Activities		
Purchase of PPE		2,916,330
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		2,916,330
Net increase/(decrease) in cash & Cash equivalents		28,454,306
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		28,454,306
Cash and cash equivalents at Period Start	19	101,559,324
Cash and cash equivalents at Period End	19	130,013,631

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

Description	Amount		Total
	KShs	KShs	
As at 30th June 2024 (cash basis)	18,239,961	-	18,239,961
Adjustments: (to recognize assets and liabilities)			
Add Assets	147,832,105		147,832,105
Less Liabilities	2,128,758		2,128,758
As at July 1, 2024	163,943,309		163,943,309
Surplus/(Deficit) For the Period		18,736,304	18,736,304
Revaluation Gain/Loss	-	-	-
As at 30th June (current year)	163,943,309	18,736,304	182,679,613

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

The Constituency financial statements set out on pages 2 to 5 approved by NG CDFC on October 28, 2025 and signed by:



**Chairman NG-CDF
Committee
Joseph Komen:**



**National Sub-County
Accountant
Mary Waa
ICPAK M/No:7312**



**Fund Account Manager
Mamka Sainare**

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

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

	2025	2024
	KSb	KSb
Assets		
Current Assets		
Cash And Cash Equivalents	19	130,013,629
Receivables from Exchange Transactions	20	-
Receivables from Non-Exchange Transactions	21	51,441,954
Prepayments	22	69,821
Total Current Assets		181,525,405
Non-Current Assets		
Property, Plant and Equipment	23	3,127,177
Intangible Assets	24	-
Right-of-use assets	25	-
Total Non- Current Assets		3,127,177
Total Assets (A)		184,652,582
Liabilities		
Current Liabilities		
Trade and Other Payables	26	-
Third-Party Deposits	27	635,127
Lease Liabilities	28	-
Gratuity provision	29	1,337,846
Total Current Liabilities		1,972,973
Non-Current Liabilities		
Lease Liabilities	28	-
Total Liabilities (B)		1,972,973
Net Assets (A-B)		182,679,609
Represented by:		
Reserves		182,679,613
Accumulated Surplus		18,736,304
Total Net Assets		182,679,613

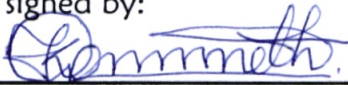
*National Government Constituencies Development Fund (NGCDF)
Moiben Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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

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	155,000
Total revenue		179,596,954
Expenses		
Employee costs	10	4,209,429
Committee expenses	11	6,704,600
Use of Goods and Services	12	10,667,696
Other Government Units Actual expenditure	13	63,239,066
Other Grants and Transfers Actual expenditure	14	75,510,508
Depreciation and amortization expense	15	529,353
Digital Hubs Actual expenditure	16	-
Total expenses		160,860,651
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		18,736,304

The Constituency financial statements were approved by the NGCDFC on October 28, 2025

and signed by:



Chairman NG-CDF
Committee
Joseph Komen



National Sub-County
Accountant
Mary K. Waa
ICPAK M/No:7312



Fund Account Manager
Mamka Sainare

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

04 December, 2025

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.

arrears totaling Kshs.107,720 made up of outstanding PAYE of Kshs.96,445 and withholding VAT Kshs.11,275. This was contrary to Section 92 of the Income Tax Act, (Cap 470) which stipulates that tax charged in any assessment shall be due and payable. Therefore, Failure to remit these taxes can result in penalties, with unremitted taxes being recovered from the respective Constituency accounts.

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

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

REPORT ON 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 overall 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

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

No.	Payee	Date	PV No	Details	Amount (Kshs)	Observation
						remaining in the PMC account.
Security						
9	Assistant County Commissioner's Ainaptich Office	3-Jun-24	417	Additional funds for construction of 15 roomed storey building with a boardroom; walling of ground floor, casting of suspended 1 st Floor slab, walling and erection of beams.	13,680,610	Contractor was on site with works in progress, including ramp construction and hacking of the 1st Floor slab. Payments to the contractor to date amount to Kshs.8,229,201.
Emergency						
10	Chepkanga Chief's Office	18 Mar-2024	332	Renovation of Chepkanga Chief's Office	2,000,000	Converted to a five-room Chief's office; major works completed with only finishing pending. Works still ongoing.
Total					40,215,820	

In the circumstances, projects implementation delays deny the residents of Moiben Constituency the enjoyment of better public goods and services.

5. Long Outstanding Taxes from NGCDF Operations

Review of NG-CDF Board letter dated 16 September, 2025 on feedback to the Decentralized Funds Accounts Committee of the National Assembly and Kenya Revenue Authority letter dated 17 June, 2025 on enforcement of outstanding taxes owed by National Government Constituency Development Funds revealed that the Fund had tax

No.	Payee	Date	PV No	Details	Amount (Kshs)	Observation
	Primary School			of 4 classrooms Phase 2: casting of ground floor slab, erection of columns and beams on the ground floor of 2 classrooms.		finishing work ongoing
Junior Secondary Schools						
6	Soin Primary School	12 Nov-2024	144	Construction to completion of 1 classroom at Kshs.1,200,000 and purchase of 50 lockers and chairs at Kshs.250,000	1,450,000	Classrooms not in use.
7.	University of Eldoret Primary School	12 Nov-2024	143	Construction to completion of 2 classrooms at Kshs.2,400,000 and purchase of 100 lockers and chairs at Kshs.500,000	2,900,000	Classrooms not in use.
Secondary Schools						
8.	Cheburbur Secondary School	3 Jun-2025	418/	Purchase of Isuzu FRR90N 52-seater semi-luxury school bus.	11,482,000	Payment of Kshs.5,731,000 was made, but the bus had not been delivered, with the balance

No.	Payee	Date	PV No	Details	Amount (Kshs)	Observation
Primary Schools						
1.	Soin Primary School	6 - Feb-2025	279	Purchase and installation of metallic gate.	336,000	Gate not in use. Pending handing over
2	Kabatu Primary School	6 Dec-2024	204	Additional funds for renovation to completion of 3 classrooms; installation of terrazzo.	867,210	Poor workmanship on terrazzo installation as floor is bumpy and uneven.
3.	Eldoret Chebarus Primary School	13 Jun-2024	316	Construction to completion of 5 door pit latrine for boys and urinal at Kshs.600,000 , 5 door pit latrine girls at Kshs.600,000 and 2 door pit latrine for staff at Kshs.300,000 each with one chamber for Persons with Disabilities.	1,500,000	Contractor on site works ongoing.
4	Ranymoi Primary School	6 Dec-2024	210	Construction to roofing level of a 5 roomed administration block: foundation, walling up to roofing level.	2,500,000	Works ongoing installation of terrazzo and contractor on site
5	Eldoret Chebarus	16 Dec-2024	433	Construction of a storey tuition block	3,500,000	Contractor on site works ongoing and

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

matching Fund's contribution of Kshs.20,000,000 with Kshs.5,000,000. During the year, the Fund paid a total of Kshs.20,000,000 to REREC to facilitate installation of 50KV electricity transformer and maximization of power in co-funding programme in the selected areas.

However, a status report dated 10 July, 2025 indicated that only one (1) area (Kabuliot) out of the eight areas had been energized and three (3) areas; Kapkei Centre, Itet/Twiga/Kimogoch and Kaptik Centre were in progress.

In the circumstances, the residents of Moiben Constituency may not realize value for money from the matching Fund projects as their completion dates were not clearly defined and the project has taken a long time to complete.

2. Failure to Disburse Funds

The statement of financial position and Note 21 to the financial statements reflects receivables from non-exchange transaction balance of Kshs.51,441,954 which were funds budgeted for but had not been received by the Fund as at 30 June, 2025.

In the circumstances, delayed disbursements affect implementation of programmes and activities planned for the year and constrains delivery of services to the residents of Moiben Constituency.

3. Delayed Implementation of Projects

Review of the Project Implementation Status (PIS) report revealed that the Fund had planned to implement twenty-two (22) projects excluding emergency projects with an allocated amount of Kshs.104,492,179. However, out of this number, sixteen (16) of the projects costing Kshs.68,902,039 had not started, five (5) of the projects costing Kshs.33,590,140 were ongoing while only one (1) project worth Kshs.2,000,000 had been completed.

In the circumstances, the residents of Moiben Constituency are not likely to get the benefits which would have accrued from the implementation of sixteen (16) projects which had not started.

4. Status of Project Verification

During the audit exercise, twenty-nine (29) projects including emergency projects with total disbursements of Kshs.56,387,003 were verified in the month of October, 2025. However, it was noted that out of the projects verified, twenty (20) projects were complete and in use, nine (9) were on-going, three (3) were yet to be handed over whereas one (1) school bus was yet to be delivered. The details of the eleven (11) incomplete projects are as summarized in the table below;

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 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. Electrification Programme

The statement of financial performance and Note 14 to the financial statements reflects other grants and transfers actual expenditure amount of Kshs.75,510,508 which includes Kshs.20,000,000 other expenses classified as "other specify" which are related to matching fund projects between Moiben Constituency and Rural Electrification and Renewable Energy Corporation (REREC).

Examination of expenditure records and project file revealed that the Fund through a letter REF/MOIB/REREC/2023/2024VOL1(002) dated 9 May, 2024 informed REREC of their intention to reduce an earlier proposal for financial the year 2023/2024 under matching Fund from Kshs.30,000,000 to Kshs.20,000,000 for installation of transformers and electricity in the following areas; Chepchobit village, Kapkei Centre, Itet/Twiga/Kimogoch, Kabuliot, Kapengine-Kapsinende Village, Katik Centre, Kanda-Kapkongony village and Mutei Primary School.

Through a letter Ref: REREC/S&BD/SP/Vol.2/2024/FM/ew dated 20 June, 2024 REREC, the Fund was informed on the approval of the proposal and indicated that they were

ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects a final revenue budget of Kshs.345,851,363 against actual receipts of Kshs.294,261,408 resulting to underfunding of Kshs.51,589,954 or 15% of the budget. Similarly, the statement reflects actual expenditure of Kshs.164,572,437 against actual receipts of Kshs.294,261,408 resulting into under expenditure of Kshs.129,688,971 or 44% of the actual receipts which had been erroneously stated as surplus of Kshs.129,858,631 leading to an unexplained variance of Kshs.169,660.

The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Moiben Constituency.

My report 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 effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the prior year audit report, three issues were raised under the Emphasis of Matter and Other Matter. These include; Budgetary Control and Performance, Project implementation status and transfers to other Government units. Review of the status during audit of the Fund in 2024/2025 revealed that the matters remained unresolved.

Other Information

Management is responsible for the Other Information set out on page iv to xiv which comprise of the Key Constituency Information and Management, NGCDF Committee, NG-CDFC Chairman's Report, Statement of Performance against Pre-determined Objectives, Governance Statement, Management Discussion and Analysis and

1 to 67, which comprise of the statement of financial position as at 30 June, 2025, and statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts, for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Moiben 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

Project Management Committee (PMC) Account Balances

The statement of financial position reflects cash and cash equivalents balance of Kshs.130,013,629 as disclosed in Note 19 to the financial statements. Included in the balance was Kshs.89,914,994 that was held in one hundred and forty-two (142) PMC accounts. This balance further included bank account balances for twenty-seven (27) complete projects amounting to Kshs.1,058,348 which had not been closed and bank balances surrendered to the main Constituency Development Fund Committee (CDFC) bank account in compliance with Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which requires all unutilized funds of the PMC to be returned to the Constituency account. In addition, the statement of financial position reflects opening statement of cash and cash equivalents balance of Kshs.101,559,324 which includes Kshs.82,220,162 prior year PMC account balances which was at variance with prior year PMC account balance of Kshs.40,638,327 as disclosed in prior year audited financial statements. The Management attributed the variance to inclusion of more PMC accounts which were not disclosed in the prior year. However, it was not clear whether all the PMC account balances had been disclosed.

In the circumstances, the accuracy, regularity and completeness of the cash and cash equivalents balance of Kshs.130,013,629 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-Moiben Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the

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NAIROBI

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

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

- A. Report on the financial statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in use of public resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for 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, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund – Moiben Constituency set out on pages

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

The Accounting Officer in charge of the NGCDF Moiben 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- Moiben Constituency financial statements were approved and signed by the Accounting Officer on October 28, 2025.



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Joseph Komen:
Chairman – NGCDF Committee



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

- The judiciary has actively engaged on the legality of NG-CDF's structure under devolution.

Future Developments

Going forward, the NG-CDF Board and constituency offices aim to: Digitize operations through e-monitoring of projects and digital bursary application systems, promote sustainability of funded projects by enhancing community ownership, Review legal framework to align NG-CDF operations with the 2010 Constitution and recent court rulings, Build capacity of Constituency Implementation Committees (CICs) and enhance audit responsiveness.



.....
**Name: Mamka Sainare
Fund Account Manager**



- Adherence to Public Procurement and Asset Disposal Act and the Public Finance Management Act.

Key Risks Facing the Fund

The Fund is exposed to several risks:

- **Delayed disbursements** from the NG-CDF Board, affecting timely project implementation.
- **Political interference** in project selection and implementation.
- **Procurement challenges** and capacity gaps at the Constituency level.
- **Project sustainability and maintenance** beyond completion.

Mitigation strategies include enhanced training of CDFC members, regular monitoring by the Board, and digitization of fund management.

Review of the Economy

Over the reporting period, Moiben Constituency experienced mixed economic performance:

- **2020–2021:** COVID-19 pandemic disrupted the economy, affecting revenue and delaying CDF disbursements.
- **2022–2024:** Economic recovery driven by agriculture, services, and infrastructure investment.
- **2024–2025:** Inflation and public debt levels remain a challenge, potentially affecting future NG-CDF allocations.

Review of the Sector

In the decentralized development and public finance sector:

- There has been increased demand for accountability and transparency in public fund usage.
- Enhanced collaboration with various stakeholders in project planning has emerged.

Financial Performance Summary

Moiben NG-CDF operates under strict public financial management regulations. The fund's financial performance is summarized below:

Income and Expenditure Trends

- **Total income** over the five years stood at approximately KES 774, 069, 125. 78
- **Utilization rate** averaged above 90%, reflecting timely execution of projects.
- **Administrative costs** were kept within the statutory limit of 5% of total disbursements.

FY	Total Income (KES)	Total Expenditure (KES)	Utilization Rate (%)
2024/25	179,441,954	91,604,090	51%
2023/24	175,361,810	175,361,810	100%
2022/23	145,087,603	145,087,603	100%
2021/22	137,088,879	137,088,879	100%
2020/21	137,088,879	137,088,879	100%

Audit and Accountability

All constituencies are subjected to annual audits by the Office of the Auditor-General. Moiben Constituency received unqualified audit opinions, indicating sound financial management practices.

Compliance with Statutory Requirements

Moiben Constituency maintained high compliance levels with statutory and policy requirements under the NG-CDF Act 2015 (as amended), including: allocation of at least 35% of the annual budget to education bursaries, allocation of maximum 5% for administrative expenses, annual preparation and submission of project proposals, procurement plans, and financial reports to the NG-CDF Board.

8. Management Discussion and Analysis

**Operational and Financial Performance for the Past Five (5) Years
 Fund Allocation and Disbursement**

Over the five-year period, NG-CDF allocations have remained relatively stable, with periodic adjustments based on the national budget and revenue performance. Disbursement to Moiben constituency is as shown in the table below.

Financial Year	Total Allocation (KES)	Total Disbursed (KES)	Disbursement Rate (%)
2024/25	179,441,954	128,000,000	71.33%
2023/24	184,871,743	184,871,743	100%
2022/23	145,087,603	145,087,603	100%
2021/22	137,088,879	137,088,879	100%
2020/21	137,088,879	137,088,879	100%

Project Implementation

Moiben constituency successfully implemented projects aligned with NG-CDF priorities:

- **Education Infrastructure:** Construction and renovation of classrooms, dormitories, laboratories, and libraries across over 123 schools annually.
- **Bursary Support:** Over 6200 students benefited from bursaries
- **Security Projects:** Construction and equipping of ACC residence, office and construction of assistant chief's office.

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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



.....
Name: Mamka Sainare
Fund Account Manager



National Government Constituencies Development Fund (NGCDF)

Moiben Constituency

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

Mumetet Secondary School	Sidian	01008030019207	3,543	3,543
Sosiot Secondary School	Sidian	01008030012128	203,142	203,142
St. Anthony Moiben Secondary School	Sidian	01008030008619	37,393	37,393
St. Francis of Assisi Kimoning Secondary School	Sidian	01008030015712	577,591	1,033,035
St. Peters Ngoisa Secondary School	Sidian	01008030017160	493,375	1,418,992
St. John Paul li Cheplaski Secondary School	Sidian	01008030017500	24,567	222,567
Tembelio Secondary School	Sidian	01008030016102	1,843	1,843
Kaplolo Secondary School	KCB	1315038587	1,425,000	-
Moiben Technical Training Institute	ABC BANK	005215001005226	51,893	51,935
Chepkoiel Ap Camp	ABC BANK	005215001004762	178,961	178,961
Cheplaski Assistant Chiefs' Office	ABC BANK	005215001004775	33,266	33,266
Assistant County Commissioner Ainabtich Office	Family	085000116349	8,235,810	2,997,551
Kimoning Assistant Chiefs Office	Family	085000110470	169,659	169,659
Kimoning Chiefs Office	Family	085000123752	24,929	400,000
Kaplolo Assistant Chiefs Office	Consolidated	10151203000056	13,300	13,300
Karuna Chiefs Office	Consolidated	10151203000057	117,620	117,620
Moiben ACC Residence	Consolidated	10151203000059	2,475,000	500,000
Moiben Police Station	Cooperative	01141810151300	62,022	62,022
Tembelio Chiefs Office	Cooperative	01141810014900	35,210	35,210
Chepkanga Chiefs Office	Cooperative	01141685690800	2,566,773	591,773
Moiben Chiefs Office	Equity	0300270691674	957,493	958,033
Kaplolo Chiefs Office	KCB	1176086308	11,952	11,952
Mumetet Chiefs Office	KCB	1273495950	81,407	81,407
Chepkoiel Chiefs Office	Sidian	01008030015934	252,251	252,251
TOTAL			89,914,994	82,220,162

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.

Audit Ref.	Issue / Observation from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
1	<p>Budgetary Control and Performance</p> <p>The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounts of Kshs. 289,195,644 and Kshs. 224,323,901 respectively resulting to an underfunding of Kshs. 64,871,743 or 22.4% of the approved receipts budget. Similarly, the Fund spent an amount of Kshs. 205,724,931 against actual receipts of Kshs. 224,323,901, resulting to an under-expenditure of Kshs. 18,598,970 or 8% of the actual expenditure.</p>	<p>The management has ensured the financial statements comply with requirements of the IPSAS Cash and Public Sector Accounting Standards Board and therefore they are misstated by making all necessary corrections. Attached are the amended financial statement copies for audit verification.</p>	Not Resolved	

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

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status (Resolved/ Not Resolved)	Time frame (Partially expected/ Resolved)
	The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the constituents of Moiben Constituency.			
2	<p>Project Implementation Status</p> <p>During the year under review, the Fund had planned to implement sixty-five (65) projects with a budget of Kshs. 74,039,702. However, by the end of the financial year, fifty-six (56) projects with a budget of Kshs. 62,480,764 had not been started and nine (9) projects with a budget Kshs. 11,558,938 were ongoing at various levels of completion. Failure to complete the funded projects in the set timeframe is an indication that programs or activities were not implemented as planned and therefore the intended objective of improving service</p>	The management has ensured the project management committees are capacity build on financial management to ensure efficient and effective banking and cash management practices. Further to avoid in accurate cashbook balances we ensure to institute Board of survey at the end of the year and prepare bank reconciliation statements. Attached is the cashbook, bank reconciliation statement, certificate of	Not Resolved	

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

	Description of the Issue	Management Comment	Resolution/Status	Remarks
	delivery of goods and services to the people of Moiben Constituency was not achieved.	bank balances for all the 138 accounts for audit verification		
3	<p>Transfers to Other Government Units – Projects Verification</p> <p>The statement of receipts and payments reflects transfers to other Government units of Kshs. 92,174,123 as disclosed in Note 7 to the financial statements. Included in this amount were sampled projects with amounts totaling to Kshs. 11,200,000 which were verified in November, 2024. However, anomalies were noted on the verified projects as summarized in the table below;</p>	<p>The management has employed a qualified record management officer to ensure that all records/documents are well kept and availed during audit for the conformity of propriety of expenditure. Attached are all the necessary supporting documents availed and presented to confirm propriety of expenditure.</p>	Not Resolved	
4	Unresolved Prior Year Audit Matters	Awaiting feedback from decentralized funds Accounts committee(DFAC)	Not Resolved	

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

Reference No. on the external Audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Final Status
	In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management had not resolved the issues nor given any explanation for failure to implement the recommendations.			



Mamka Sainare
 Fund Account Manager.

NATIONAL GOVERNMENT CONSTITUENCIES
 DEVELOPMENT FUND-MOIBEN
 28 OCT 2025
 FUND ACCOUNT MANAGER
 P O Box 9872-30100, ELDORET

1. С. 100 МЕЛЛЕ-ЭЛОН БУСОН
МЭРҮҮ АССОЦИАЦИОНУСЫН

МАХАММЕД А. ИСА
АЛТ. У. СЭВЭГЭЙ АССОЦИАЦИОНУСЫН