

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 25 FEB 2026 DAY: WEDNESDAY

HON. NAOMI WAQO
DEPUTY MAJORITY WHIP
ESTHER NGINYO

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

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

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







NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

KACHELIBA CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

Transitional IPSAS Financial Statements

Table of Contents	Page
1. Acronyms and Definition of Key Terms	ii
2. Key Constituency Information and Management	iii
3. NG-CDF Committee	viii
4. NG-CDFC Chairman's Report.....	x
5. Statement of Performance Against Predetermined Objectives for FY2024/2025	xiii
6. Governance Statement.....	xv
7. Management Discussion and Analysis	xx
8. Environmental and Sustainability Reporting	xxi
9. Statement Of Management Responsibilities.....	xxv
10. Report of the Independent Auditor on the NGCDF- 2025 Constituency	xxvii
11. Statement of Financial Performance for the Year Ended 30th June 2025.....	1
12. Statement Of Financial Position As At 30th June, 2025	2
13. Statement of Changes in Net Assets for the year ended 30 June 2025	4
14. Statement Of Cash Flows for The Year Ended 30th June 2025	5
15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025	6
16. Budget Execution by Sectors and Projects for the Year Ended 30 th June 2025	8
17. Notes to the Financial Statements	24
18. Annexes.....	60

1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Kacheliba 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	Wilson Koringura Chemkenei
2.	National Sub-County Accountant	Francis Kimtai Chemengich
3.	Chairman NGCDFC	Paul Korunon Lopusingiro
4.	Member NGCDFC	Joseph Ichumar
5.	Member NG CDFC	Rebecca Tinyang Nariwo

(c) Fiduciary Oversight Arrangements

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NG-CDF Kacheliba 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 Kacheliba Constituency Headquarters

P.O. Box 221 - 30600
Alale NGCDF Building
Kapenguria, KENYA

(e) NGCDF Kacheliba Constituency Contacts

Telephone: (254) 721730821
E-mail: cdfkacheliba@ngcdf.go.ke
Website: www.ngcdfboard.go.ke

(f) NGCDF Kacheliba Constituency Bankers

1. Equity Bank (Operations Account)
Kapenguria Branch
P.O.Box 75104-00200
KAPENGURIA
2. Equity Bank (Deposit Account)
Kapenguria Branch
P.O.Box 75104-00200
KAPENGURIA
3. Equity Bank (PMC Accounts)
Kapenguria Branch
P.O.Box 75104-00200
KAPENGURIA
4. Access Bank (PMC Accounts)
P.O Box 30600
Kapenguria Branch
5. KCB Bank (PMC Accounts)
P.O Box 30600
Kapenguria Branch






(g) Independent Auditor

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




(h) Principal Legal Adviser

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

3. NG-CDF Committee

Name	Details
 Paul K. Lopusingiro- NG-CDF chairman Male Adult Representative	Date of birth: 1988 Qualification: Degree, KCSE, KCPE Work experience: 2 Yrs
 Anthony Kibet Mayech Male Adult Representative	Date of birth: 1984 Qualification: Degree, KCSE Work experience: 2 Yrs
 Rebecca Tinyang Nariwo- Female Adult Representative	Date of birth: 1972 Qualification: Diploma, KCSE, KCPE Work experience: 2 Yrs
 Irene Cheptoo Female Adult representative	Date of birth: 1990 Qualification: KCSE, KCPE Work experience: 2 Yrs
 Alice Chelimo Kiran Female Youth Representative	Date of birth: 01/01/1996 Qualification: KCSE, KCPE Work experience: 2 Yrs

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

	<p>Date of birth: 01/01/1984 Qualification: KCPE Work experience: 2 Yrs</p>
<p>Loitamar Joseph PWD Representative</p>	<p>Date of birth: 01/01/1996 Qualification: KCSE. KCPE Work experience: 1 yr</p>
	<p>Date of birth: 1988 Qualification: Degree, KCSE, KCPE Work experience: 2 Yrs</p>
<p>Rionongole Peter Male Youth Representative</p>	<p>Date of birth: 1972 Qualification: Master's Degree, B-COM KCSE, Work experience: 18 Yrs</p>
	
<p>Joseph Ichumar- NG-CDFC secretary</p>	
<p>Wilson Koringura Chemkenei</p>	

Name	Period of service
Isaac Epeyo	Upto May 2025

4. NG-CDFC Chairman's Report



Paul Korunon Lopusingiro

Guided by the vision of NG-CDF Kacheliba Constituency, which is to be renowned Constituency in advocating for all round socio-economic development and sustainability, the effective and efficient management of the fund takes a central point. Kacheliba NG-CDF has continued to implement in a well-organized and coordinated manner the various projects which follows clearly set performance indicators and time frame, under each of the four strategic priorities namely: education infrastructure and bursary, security, environment and sports through equity and sustainable development in poverty eradication at community level. The Key achievements have been the access to quality and equal opportunity in education by giving bursaries to the less fortunate children both in secondary and tertiary level. During the year under review, Kacheliba NGCDFC was able to award bursaries to over 7,500 students both in secondary and tertiary level and Scholarship for 45 extremely needy and vulnerable students.

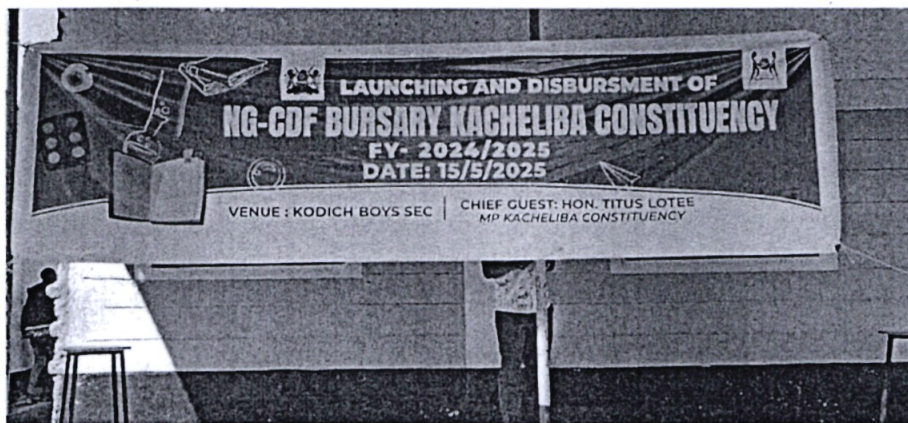
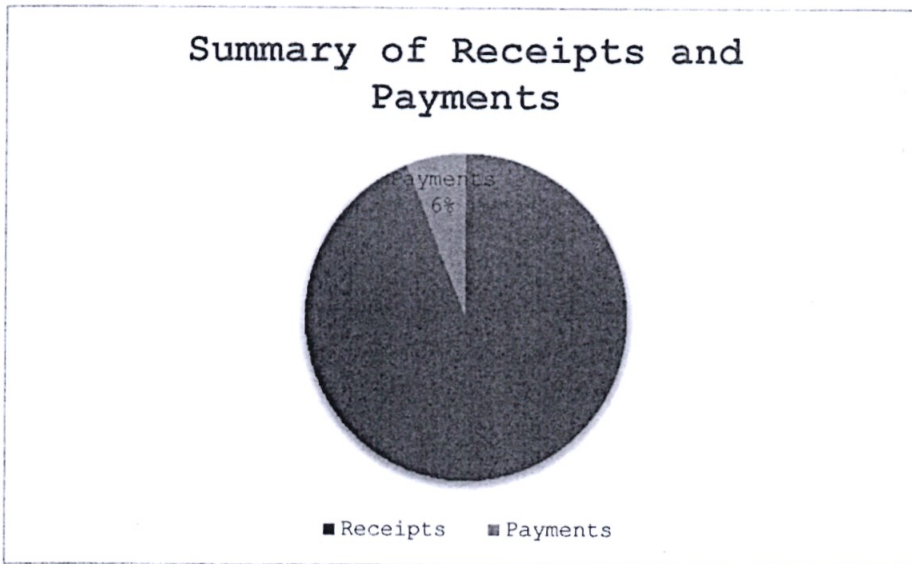


Photo courtesy: NG-CDF bursary launch at Kodich boys secondary school in Kodich ward

The Budget utilization was fairly good considering that a huge amount of Kshs 58,414,052.15 has not been disbursed to the constituency from the Board representing 31% of the total allocation.



Implementation of NG-CDF Kacheliba objectives were achieved through timely providence of service delivery through school infrastructure, security infrastructures, climate change and mitigation activities, timely response to emergency situations.

With these few remarks, I would wish to congratulate my NG CDFC committee, NG CDF Board and Fund Accounts manager for making this year a success.

Challenges during implementation of projects

The NG-CDF allocation is often not enough to finance all the identified projects leading to delay in completion

- Poor education outcomes
- Poor status of health indicators
- High numbers of vulnerable populations
- High poverty and dependency ratio
- Insecurity and high cattle rustling among the neighboring communities
- Due to expansive nature of the constituency, the Constituency NG-CDF requires additional transport vehicles for staff

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

- NG-CDF cannot fund all the projects that the constituents would wish for. The fund has a restricted mandate
- The political transition every five years may affect project continuity



.....
Name: PAUL LOPUSINGIRO
Chairman NGCDF Committee

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

Introduction

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

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

1. To improve completing education outcomes at all levels of learning
2. To empower constituents of Kacheliba socially and economically
3. To enhance security for Kacheliba constituents
4. To address environmental challenges and reduce the impact of disaster risks
5. To improve efficiency and effectiveness in operations

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- 43 number of usable physical infrastructure build in primary, secondary, and tertiary institutions 4,050 number of bursary beneficiaries at all levels	In FY 2024/2025 we constructed 32 classrooms in primary schools and 29 in secondary schools We constructed 3 Dormitories and 1 laboratory both at primary and secondary schools. - A total of ksh 30 million was disbursed as bursary to 4,600 beneficiaries in secondary and 30 million was disbursed to a total

National Government Constituencies Development Fund (NGCDF)

Kacheliba Constituency

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

				of 2,800 in tertiary institution.
Security	Facilitate construction of security infrastructures	Safe, peaceful and conducive environment	<ul style="list-style-type: none"> • Two security infrastructures build within constituency 	One police station was established at Alale police station and Assistant County commissioners' office was established in Kacheliba
Climate change mitigation activities	Environmental Conservation in Kacheliba	Safe environment for Kacheliba constituents	<ul style="list-style-type: none"> • 10 schools have benefitted from tree planting exercise 	<ul style="list-style-type: none"> • We installed solar panel to 4 (four) schools
Emergency	Handling emergency activities promptly	Properly coordinated management program	Three education emergency structures were funded after stakeholders meeting was on crises in three different institutions	Service delivery continued after crises

6. Governance Statement

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) Three men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) Three 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) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - f) one member co-opted by the Board in accordance with regulations made by the Board

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 gazettelement by the board.

The current NGCDFC members were gazetted in 21st May 2025 and the first meeting was held in 28th May 2025

The persons appointed are drawn from different groupings as follows:

- Male Adult-Anthony Kibet Mayech-member
- Male Adult –Lopusingiro Korunon Paul -Chairman
- Male Youth- Rionongole Peter

- Female Adult-Rebecca Tinyang Nariwo Member
- Female Adult- Irene Cheptoo
- Female Youth-Alice Chelimo Kiran- Member
- PWD REP-Joseph Loitamar Lopakale-member
- Co-opted Member-Joseph Ichumar - Secretary

b. NG-CDFC Tenure

According to the NG-CDF act of 2015 Section 43(4) of the National Government Constituencies Development Fund Act, 2015, the National Government Constituencies Development Fund Board appoints, with the approval of National Assembly, the members National Government Constituencies Development Fund Committee who will serve for a period of two (2)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.

c. The Role of the Constituency Committee

- The Constituency Committee may engage such staff as may be necessary for execution of its functions including persons with knowledge in information and communications technology, construction and basic accounting.
- The Constituency Development Fund Committee may make appropriate consultations with the relevant Government departments or legally procured government registered private practitioners to ensure that cost estimates for the projects are realistic.
- The Constituency Committee shall rank the projects in order of priority and whenever, in the opinion of the Board, the total cost of the projects listed exceed the ceiling for a particular constituency, then the order in which they are listed shall be taken as the order of priority for purposes of allocation of funds, provided that on-going projects shall take precedence over all other projects.

d. Removal of a member

As per the NG-CDF Act 2015, (1) A person may present a petition to the Board for the dissolution of a Constituency Committee setting out the alleged facts constituting any one or more of the following grounds for dissolution—

(a) serious violation of the Constitution or any other law including a contravention of Chapter Six;

(b) gross misconduct, whether in performance of the member's or office holder's functions or otherwise;

(c) incompetence;

(d) bankruptcy; or

(e) any other cause as may be deemed justifiable.

(2) On receiving a petition under subsection (1), the Board may suspend the Constituency Committee pending the outcome of the complaint.

(3) The Board shall, consider the petition, hear all or part of the members of the committee and where it is satisfied that the petition discloses sufficient ground for dissolution, dissolve the Constituency Committee.

(4) Vacancies arising as a result of the removal of all the members of the Constituency Committee under subsection (3) 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.

e. NG-CDFC Induction and training

The Committee on being inaugurated were taken for induction by the Board March 2023 in Eldoret and subsequent trainings were done in the constituency as per the training plan

f. Number of meetings;

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

In Kacheliba Constituency, the NG-CDF Committee conducted 12 meetings and 3 sub-committee meetings.

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

	Name of committee member															
		07/07/2024	24/08/2024	08/09/2024	05/10/2024	17/11/2024	20/12/2024	06/01/2025	26/02/2025	15/03/2025	08/04/2025	27/04/2025	15/05/2025	28/05/2025	10/06/2025	22/06/2025
	Name	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
1	LOPUSINGIRO PAUL	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
2	JOSEPH ICHUMAR	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
3	RIONONGOLE PETER	0	0	0	0	0	0	0	0	0	0	0	0	√	√	√
4	EPEYO ISAAC	√	√	√	√	√	√	√	√	√	√	√	√	0	0	0
5	ALICE KIRAN	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
6	IRENE CHEPTOO	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
7	JOSEPH LOITAMALER	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
8	REBECCA NARIWO	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
9	WILSON KORINGURA CHEMKENEI	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
10	KIBET MAYECH ANTHONY	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
11	KENNETH CHEMJOR	√	√		√	√	√		√	√		√	√	√	√	√

g. Remuneration Rates

The remuneration rates are Ksh 7,000 for the chairman and Ksh 5,000 for for each member.

h. Disclose the policy on conflict of interest

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

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 code of conduct

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

k. Risk Management

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

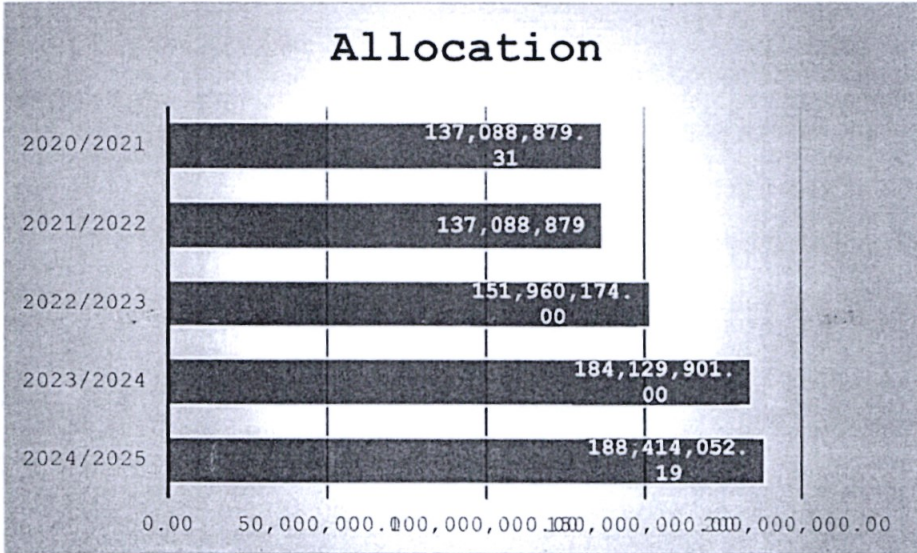
- Develop and regularly review various risk management policies to guide the NGCDFC on risk
- Assist risk in the identification and evaluation of key risks.
- Attest to key risk indicators and compliance questions
- Update and maintain risk register
- Follow up on action taken
- Discuss, approve and submit quarterly risk management reports to the board

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

7. Management Discussion and Analysis

The fund has evolved for the past five years to become a very crucial fund for the development national government development projects. It is with this view that the national government has been increasing allocation every tear for the last five years.

Year	Amount
2024/2025	188,414,052.19
2023/2024	184,129,901.00
2022/2023	151,960,174.00
2021/2022	137,088,879
2020/2021	137,088,879.31



The increased allocation has contributed to the transformation of livelihoods of various groups across the constituency. The fund is also geared towards the establishment of digital hubs in every ward across the six wards. During this financial year, NG-CDF Kacheliba allocated funds for construction of digital hubs in Alale and Suam ward. This is in line with presidential directive that the fund should establish digital hubs in every ward to allow the youths to access digital job opportunities that will improve their livelihoods

.....

Name : WILSON CHEMKENEI
Fund Account Manager

NG - CDFC KACHELIBA
 ACCOUNTS MANAGER
 16 NOV 2025
 P. O. Box 221, KAPENGURIA
 Sign:.....

8. Environmental and Sustainability Reporting

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

- **Sustainability strategy and profile -**

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

- Education and Training:** NG-CDF Kacheliba 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.
- Security Sector Support:** Among its key pillars, NGCDF Kacheliba has security as a priority area with the intention to provide a better working environment for the security providers within the constituency as well as a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for law enforcement agencies while collaborating with the community in trust on matters of security.
- Climate change mitigation:** The Constituency acknowledges that all its operation has an impact on the environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget to climate change mitigation activities such as afforestation, reafforestation, grassroots sensitization, and tree seedling production.

- **Environmental performance**

- The NGCDF Kacheliba supports students and teachers from various institutions at least twice per year in carrying out environmental conservation activities that include planting of trees, construction of gabions and collection of garbage's.
- The NGCDF Kacheliba also plays a very critical role in creating awareness and sensitizing the youths and the community on the effects and impact of drug abuse by construction and renovation of police posts supported by NGCDF Kacheliba.
- NG-CDF Kacheliba sponsored football tournament bringing communities and sensitizing them on environmental conservation matters.

- **Employee welfare**

We invest in providing the best working environment for our employees. NG-CDF Kacheliba constituency recruitment is guided by Employment Act, NGCDF Act, and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one-third gender rule and special groups. We also Recognize and appreciate our employees for exemplary performance. The reward and sanctions system are based on performance appraisal. The constituency promotes a healthy lifestyle and provides all employees with health insurance coverage through a reliable insurance Scheme. Employees are encouraged and supported to build on their skills and knowledge continually. Kacheliba constituency invests in capacity-building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross-cutting issues.

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

● **Marketplace practices-**

NG-CDF Kacheliba Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

● **Community Engagements-**

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

Public Participation in Project Identification, Implementation, and Monitoring

NG-CDF Kacheliba Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituents, considering the national

development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long-term, was submitted to the NGCDF Board in accordance with the Act.

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

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

Public Awareness

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

NG-CDF Kacheliba Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



.....
Name: WILSON CHEMKENEI
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-Kacheliba 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 NG-CDF-kacheliba 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- Kacheliba Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NG-CDF Kacheliba 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- Kacheliba Constituency financial statements were approved and signed by the Accounting Officer on:14/11/2025.



.....
Name: Paul K. Lopusingiro
Chairman – NGCDF Committee



.....
Name: Wilson Koringura Chemkenei
Fund Account Manager



REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

pages 1 to 74, which comprise of the statement of financial position as at 30 June, 2025 and the statement of 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 - Kacheliba Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis), including the transitional provisions permitted under IPSAS 33, and comply with the National Government Constituencies Development Fund Act, 2015, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unexplained Prior Year Adjustments Amounts

The statement of changes in net assets reflects prior year adjustments amounts of Kshs.87,765,336 and Kshs.1,259,840 in respect of recognition of assets and recognition of liabilities respectively. However, explanatory notes on the composition of the adjustments amounts have not been made in the financial statements. Further, the adjustments have erroneously been reflected under revaluation reserves instead of accumulated surplus.

In the circumstances, the accuracy and completeness of total net asset balance of Kshs.107,380,421 could not be confirmed.

2. Unsupported Bank Balances

The statement of financial position reflects cash and cash equivalents balance of Kshs.48,149,287, comprising of operations account balance of Kshs.41,775,313, a deposit account balance of Kshs.464,579, and Project Management Committee (PMC) bank accounts balance of Kshs.5,909,395, as disclosed in Note 13 to the financial statements. However, cashbooks, certificates of bank balances, bank statements, and bank reconciliation statements for the PMC accounts were not provided for audit verification.

In the circumstances, the existence and accuracy of the cash and cash equivalents balance of Kshs.8,149,287 could not be confirmed.

3. Unsupported Property, Plant and Equipment Balance

The statement of financial position reflects property, plant and equipment balance of Kshs.1,281,660 as disclosed in Note 15 to the financial statements. However, the asset register was not provided for audit review.

In the circumstances, the existence, ownership, and valuation of the property, plant and equipment balance of Kshs.1,281,660 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 - Kacheliba Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The Fund had a final budget income of Kshs.297,012,377 comprising of the current 2024/2025 financial year budgetary allocation of Kshs.188,414,052, outstanding disbursements from previous years of Kshs.51,238,143, and opening cash and cash equivalents of Kshs.57,360,182. However, the actual available funds amounted to only Kshs.238,598,316, resulting in a funding shortfall of Kshs.58,414,061. This deficit represents approximately 20% of the total budgeted amount. Further, the Fund spent an amount of Kshs.190,449,029 against the available funds. This led to a substantial under-utilization of Kshs.48,149,287, which is approximately 25% of the Funds that were actually accessible.

In the circumstances, the funding shortfall and underutilization of available funds undermine effective implementation of development projects thereby failing to deliver intended services to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the 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 Information

Management is responsible for the Other Information set out on page iii to xxxvi which comprise of Key Constituency Information and Management, NG-CDF Committee, NG-CDFC Chairman's Report, Statement of Performance Against Predetermined Objectives for FY2024/2025, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's transitional IPSAS financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other

Information is materially inconsistent with the transitional IPSAS financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Construction to Completion of One Classroom at Alany Primary School

Review of payment records revealed that the Fund made a payment of Kshs.2,000,000 for the construction of a classroom at Alany Primary School. However, the payment was processed without a payment certificate from the Clerk of Works and the mandatory 10% retention fee for the defect's liability period was not undertaken. Physical audit inspection confirmed that the classroom remained incomplete, with essential elements such as painting, installation of a blackboard, and project labelling still pending, despite the facility already being in use.

In the circumstances, the value for money was not obtained.

2. Kacheliba Technical Training Institute Construction of Nine door Pit Latrines

Review of payment records revealed that, a payment of Kshs.2,000,000 was made for the construction of a four-door pit latrine for gents and a five-door pit latrine for ladies. However, physical inspection revealed that only a two-door gent's latrine and a three-door ladies' latrine were constructed, representing a 50% shortfall in the contracted scope of works.

In the circumstances, the value for money was not obtained from the expenditure of Kshs.2,000,000 incurred on the project.

3. Borehole Drilling Project at NG-CDF Kacheliba Offices

Review of payment records revealed that, the Fund awarded a contract for drilling of a borehole at a contract sum of Kshs.1,300,000. However, a hydro-geological survey, bid records, the signed contract agreement, and the Bill of Quantities, Project Management

Committee minutes, site meeting minutes, or a completion certificate from the Water Resources Management Authority to support the payment were not provided for audit. Further, the mandatory 10% retention fee was not withheld. A physical inspection revealed the absence of project signage.

In the circumstances, the project lacked proper planning, oversight, and documentation, resulting in unauthorized expenditure and potential wastage of public funds.

4. Construction of Police Station Administration Block at Alale Police Station

Review of payment records revealed that the Fund made a payment of Kshs.4,933,489 for the completion of a 15-roomed police station administration block at Alale Ward. However, no certificate of payment from the Clerk of Works was provided to support the disbursement, the mandatory 10% retention monies and the project file including the priced Bill of Quantities was not provided for audit verification.

Further, physical inspection confirmed the project remained incomplete, with some works including wall painting, installation of window glasses and ceiling boards, floor finishing, and fitting of internal doors remaining undone.

In the circumstances, the value for money on the expenditure of Kshs.4,933,489 incurred on the project could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Failure to Prepare Monthly Progress Reports on Procurement Contracts

The Management did not prepare the mandatory monthly progress reports for all procurement contracts, in violation of Regulation 140 of the Public Procurement and Asset Disposal Regulations, 2020.

In the circumstances, there was no effective oversight of project implementation, leading to uncontrolled contract variations, undetected delays, and improper payment certifications that resulted in financial loss and poor project delivery.

2. Failure to Maintain a Bank Accounts Register

The Management failed to maintain a register of all bank accounts held by Project Management Committees, in violation of Regulation 87(3) and 90(1) of the Public Finance Management (National Government) Regulations.

In the circumstances, the Fund had no control over PMC bank accounts, creating opportunities for unauthorized transactions, duplicate payments, and potential misappropriation of funds through unmonitored accounts.

3. Failure to Prepare the Quarterly Reports and Close PMC Bank Accounts for Completed Projects

Analysis of the PMC balances revealed that Bank account balances for one hundred and one (101) completed projects amounting to Kshs.484,518 had not been closed and bank balances surrendered to the main Constituency Fund bank account as required by Section 12(8) of the National Government Constituencies Development Fund Act, 2015.

Further, the Management failed to prepare and submit the mandatory quarterly reports on the status of Project Management Committee bank accounts, in violation of Section 15(10) of the National Government Constituency Development Fund Regulations, 2016.

In the circumstances, there was no accountability for funds transferred to PMCs, enabling continued operation of dormant accounts, irregular withdrawals, and concealment of project account balances from oversight authorities.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the

activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

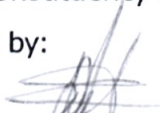
27 November, 2025

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


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

	Note	2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	188,414,052
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		188,414,052
Expenses		
Employee costs	7	5,414,991
Committee expenses	8	2,119,450
Use of Goods and Services	9	27,323,300
Other Government Units Actual expenditure	10	67,772,246
Other Grants and Transfers Actual expenditure	11	86,870,541
Depreciation and amortization expense	12	213,742
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		189,714,270
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		(1,300,218)

The Constituency financial statements were approved by the NGCDFC on 18/7/2025 and signed by:


Chairman NG-CDF
Committee

Name: Paul K. Lopusingiro


National Sub-County
Accountant

Name: Francis Kimtai
Chemengich
ICPAK M/No:34898


Fund Account Manager

Name: Wilson Koringura
Chemkenei

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


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

	Note	2024/2025	(RESTATEMENT) corrected opening statement 1 st July 2024.	Opening Statement 1st July 2024
		Kshs	Kshs.	Kshs.
Assets				
Current Assets				
Cash And Cash Equivalents	13	48,149,287	57,360,173	68,723,907
Receivables from Exchange Transactions	20	-	-	-
Receivables from Non-Exchange Transactions	14	58,414,052	51,238,143	51,238,143
Prepayments	22	-	-	-
Total Current Assets		106,563,339	108,598,316	119,962,050
Non-Current Assets				
Property, Plant and Equipment	15	1,281,660	1,342,163	1,342,163
Intangible Assets	24	-	-	-
Right-of-use assets	25	-	-	-
Total Non- Current Assets		1,281,660	1,342,163	1,342,163
Total Assets (A)		107,844,999	109,940,479	121,304,213
Liabilities				
Current Liabilities				
Trade and Other Payables	26	-	-	-
Third Party Deposits	27	-	-	-
Lease Liabilities	28	-	-	-
Gratuity Provision	21	464,579	1,259,840	1,259,840
Total Current Liabilities		464,579	1,259,840	1,259,840
Non-Current Liabilities				
Lease Liabilities	28	-	-	-
Total Liabilities (B)		464,579	1,259,840	1,259,840
Net Assets (A-B)		107,380,420	108,680,639	120,044,373
Represented by:				
Revaluation Reserves		107,380,421	108,680,639	120,044,373
Accumulated Surplus				
Total Net Assets		107,380,421	108,680,639	120,044,373

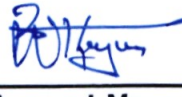
(The restatement of Kshs.11,363,734 was an overstatement in closing of PMC bank balance for Kapchok secondary school of A/C no. 1070285568284 which was supposed to be Kshs.0 at the of 30th June 2024) see the bank statement as at 30th june,2024 for Kapchok girls' secondary school.

*National Government Constituencies Development Fund (NGCDF)
Kacheliba 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 18/11/25 2025 and signed by:


Chairman NG-CDF
Committee
Name: Paul K. Lopusingiro


National Sub-County
Accountant
Name: Francis Kimtai
Chemengich
ICPAK M/No: 34898


Fund Account Manager
Name: Wilson Koringura
Chemkenei

NG - CDFC KACHELIBA
ACCOUNTS MANAGER
18 NOV 2025
P. O. Box 221, KAPENGURIA
Sign: _____

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

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

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
Fund Balance as at 30th June 2024		22,175,152	22,175,152
Adjustments			
Recognition of Assets		87,765,336	87,765,336
Recognition of Liabilities		1,259,840	1,259,840
As at July 1, 2024		108,680,648	108,680,648
Surplus/(Deficit) For the Period		(1,300,218)	(1,300,218)
Revaluation Gain/Loss		-	-
As at June 30, 2025 (current year)		107,380,430	107,380,430

Note:

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

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

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

	Notes	Period ended 30 th June 2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		181,238,134
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		-
Total Receipts		181,238,134
Payments		
Employee costs		6,210,252
Committee expenses		2,119,450
Use of Goods and Services		27,323,300
Other Government Units Certified Works		67,772,246
Other Grants and Transfers		86,870,541
Digital Hubs Expenses		-
Total Payments		190,295,789
Net Cash Flows from/ (used in) Operating Activities	22	(9,057,655)
Cash flows From Investing Activities		
Purchase of PPE		(153,240)
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		(153,240)
Net increase/(decrease) in cash & Cash equivalents		(9,210,895)
Cash Flows from Financing Activities		
Lease Payment		-
Net Cash Flows from Financing Activities		-
Cash and cash equivalents at 1 July	13	57,360,182
Cash and cash equivalents at 30 June	13	48,149,287

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

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

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	A	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers From the NGCDF Board	188,414,052	57,360,182	51,238,143	297,012,377	238,598,316	58,414,061	
Transfers from domestic and foreign partners	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
Totals	188,414,052	57,360,182	51,238,143	297,012,377	238,598,316	58,414,061	
Expenses							
Employee costs	4,567,505	3,221,559	-	7,789,064	6,210,252	1,578,812	
Committee expenses	2,547,471	1,200	-	2,548,671	2,119,450	429,221	
Use of Goods and Services	9,842,289	219,427	-	10,061,716	27,323,300	(17,261,584)	
Other Government Units Certified Works	77,486,174	36,278,690	42,876,703	156,641,567	67,772,246	88,869,321	
Other Grants and Transfers	83,837,229	13,639,306	5,000,000	102,476,535	86,870,541	15,605,994	
Digital Hubs Expenses	-	-	-	-	-	-	
Other Payment	10,133,385	4,000,000	3,361,440	17,494,825	-	17,494,825	
Acquisition of assets	-	-	-	-	153,240	(153,240)	
Funds Pending Approval**	-	-	-	-	-	-	
Total Expenditure	188,414,052	57,360,182	51,238,143	297,012,377	190,449,029	106,563,348	
Surplus for the period	0	0	-	1	48,149,287	(48,149,287)	

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

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

Explanatory Notes.

The underabsorption was due to the delay in late disbursement of funds from the ex cghequer.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	106,563,348
Less undisbursed funds receivable from the Board as at 30 th June 2025	58,414,061
Cash and Cash Equivalents at the end of the 30 th June 2025	48,149,287

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 18/11 2025 and signed by:



Fund Account Manager

Name: Wilson Chemkenei



National Sub-County Accountant

**Name: Francis Kimtai Chemengich
ICPAK M/No:34898**



Chairman NG-CDF Committee

Name: Paul Lopusingiro

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

16. Budget Execution by Sectors and Projects for the Year Ended 30th June 2025

	Original budget	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final budget	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,567,505	3,221,559		7,789,064	6,210,252	(1,578,812)
1.2 Committee allowances	1,495,049	-		1,495,049	1,495,049	-
1.3 Use of goods and services	5,242,289	219,427		5,461,716	13,207,365	7,745,649
Sub-total	11,304,843	3,440,986	-	14,745,829	20,912,666	6,166,837
2.0 Monitoring and evaluation						
2.1 Capacity building	600,000			600,000	600,000	-
2.2 Committee allowances	1,052,422	1,200		1,053,622	1,053,622	-
2.3 Use of goods and services	4,000,000			4,000,000	5,338,400	(1,338,400)
Sub-total	5,652,422	1,200	-	5,653,622	6,992,022	(1,338,400)
4.0 Emergency					-	
unutilized	7,416,529			7,416,529	11,178,275	(3,761,746)
Kodera primary school	2,500,000	-	-	2,500,000	2,456,405	43,595

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

Sub-total	9,916,529	-	-	9,916,529	13,678,275	(3,761,746)
5.0 Bursary and Social Security						
5.1 Primary Schools				-		-
5.2 Secondary Schools	30,000,000	2,839		30,002,839	42,608,560	(12,605,721)
5.3 Tertiary Institutions	30,000,000	896		30,000,896	17,031,000	12,969,896
5.4 special needs				-		-
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
Sub-total	60,000,000	3,735	-	60,003,735	59,639,560	364,175
7.0 Environment/climate change						
Asilong Primary School	100,000			100,000	100,000	-
Holy Cross Girls Cherangan	500,000			500,000		500,000
Kacheliba Muslim Primary School	100,000			100,000	100,000	-
Kacheliba NG-CDF Office	500,000			500,000		500,000
Kacheliba NG-CDF Office	100,000			100,000	100,000	-
Kacheliba Technical Training Institute	100,000			100,000	100,000	-
Kalapata Primary School	984,281			984,281		984,281
Kamunono Girls Secondary School	100,000			100,000	100,000	-
Karameri Primary School	983,579			983,579		983,579
Kases Primary School	500,000			500,000		500,000

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

Kiwawa Primary School	100,000			100,000	100,000	-
Kodich Boys Secondary School	100,000			100,000	100,000	-
Kour Primary School	500,000			500,000		500,000
Nagwoilap Primary School	984,281			984,281		984,281
Nakuyen Primary School	984,281			984,281		984,281
Naruoro Primary School	500,000			500,000		500,000
Natemeru Primary School	984,281			984,281		984,281
Ngengechwo Primary School	500,000			500,000		500,000
Ngotut Primary	100,000			100,000	100,000	-
Ngotut Primary School	500,000			500,000		500,000
Pokot North Deputy County Commissioners Office	100,000			100,000	100,000	-
st.ann chelopoy girls	100,000			100,000	100,000	-
Konyao mixed sec. school	-	100,000		100,000	-	100,000
Kamketo sec. school	-	100,000		100,000	-	100,000
Constituency office Konyao	-	100,000		100,000	-	100,000
Alale DCC office	-	100,000		100,000	-	100,000
Kiwawanboys sec. school	-	100,000		100,000	-	100,000

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

Kangoletiang girls sec.	-	100,000		100,000	-	100,000
Alale girls sec. school	-	100,000		100,000	-	100,000
St. bakhita girls sec. school	-	100,000		100,000	-	100,000
NG-CDF office	-	200,203		100,000	-	100,000
Kasei boys sec. school	-	100,000		100,000	-	100,000
Kacheliba NG-CDF office	-	1,000,000		1,000,000	-	1,000,000
KASEI PRIMARY SCHOOL			1,000,000	1,000,000	-	1,000,000
KAINGANY PRIMARY SCHOOL			1,000,000	1,000,000	-	1,000,000
KASITOT PRIMARY SCHOOL			1,000,000	1,000,000	-	1,000,000
Sub-total	9,420,703	2,100,203	3,000,000	14,520,906	1,000,000	13,520,906
8.0 Primary Schools Projects						
Asilong Primary School	11,482,000		-	11,482,000	-	11,482,000
Chemayos Primary School	2,000,000		-	2,000,000	-	2,000,000
Chepkinagh Primary School	2,000,000		-	2,000,000	-	2,000,000
Chepsepin Primary School	2,000,000		-	2,000,000	-	2,000,000
Kalas Primary School	2,000,000		-	2,000,000	-	2,000,000
Kaptolomwo Lutheran Primary School	2,000,000		-	2,000,000	-	2,000,000
Karameri Primary School	4,000,000		-	4,000,000	-	4,000,000

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

Kasitot Primary School	2,000,000		-	2,000,000	-	2,000,000
Kawolok Primary School	2,000,000		-	2,000,000	-	2,000,000
Kituti Primary School	2,000,000		-	2,000,000	-	2,000,000
Kiwawa primary school	520,630		-	520,630	-	520,630
Kodera primary school	4,479,370		4,000,000	8,479,370	5,476,292	3,003,077
Lobiroi Primary School	2,000,000		-	2,000,000	-	2,000,000
Matilsiran Primary School	2,000,000		-	2,000,000	-	2,000,000
Mbaru Primary School	2,000,000		-	2,000,000	-	2,000,000
Melee Primary School	2,000,000		-	2,000,000	-	2,000,000
Nakiretit Primary School	2,000,000		-	2,000,000	-	2,000,000
Nangolesinyon Primary School	2,000,000		-	2,000,000	-	2,000,000
Napitiro Primary School	2,504,174		-	2,504,174	-	2,504,174
Naruoro Primary School	2,000,000		-	2,000,000	-	2,000,000
Oron Primary School	2,000,000		-	2,000,000	-	2,000,000
Otuko Primary School	2,000,000		-	2,000,000	-	2,000,000
Rock Valley Primary School	2,000,000		-	2,000,000	-	2,000,000
Sirwach Primary School	2,000,000		-	2,000,000	-	2,000,000
Tighot Primary School	2,000,000		-	2,000,000	-	2,000,000

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

Woyakol Primary School	2,000,000		-	2,000,000	-	2,000,000
elck chemananga	-	-	-	-	-	-
Kour pry.school	-	1,656	-	1,656	-	1,656
Krimti pry.school	-	12,528	-	12,528	-	12,528
Lobiroi pry.school	-	2,162	-	2,162	-	2,162
Locheriamonyang	-	67,005	-	67,005	-	67,005
Lokomolo pry.school	-	30,262	-	30,262	-	30,262
Lonyangalem pry.school	-	9,494	-	9,494	-	9,494
Mayaipogh pry.school	-	4,048	-	4,048	-	4,048
Mistin pry.school	-	7,049	-	7,049	-	7,049
Morwebong pry.school	-	238	-	238	-	238
Morwongar pry.school	-	-	-	-	-	-
Murkorio pry.school	-	5,306	-	5,306	-	5,306
Muruokor pry.school	-	80	-	80	-	80
Nagwoilap pry.school	-	4,587	-	4,587	-	4,587
Nakuse pry.school&ecd	-	67,657	-	67,657	-	67,657
Nakuyen pry.school	-	1,778	-	1,778	-	1,778
Namoru pry.school	-	440	-	440	-	440

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

Napitiro pry.school	-	8,002	-	8,002	-	8,002
Nasitit pry.school	-	17,586	-	17,586	-	17,586
Ngotut pry.school	-	18,866	-	18,866	-	18,866
Reretieng pry.school&ecd	-	942	-	942	-	942
Takar Catholic pry.school	-	1,750	-	1,750	-	1,750
Tantapos pry.school	-	657	-	657	-	657
Tarakit pry.school	-	3,545	-	3,545	-	3,545
Timale pry.school	-	22,223	-	22,223	-	22,223
Woyakol pry.school	-	30	-	30	-	30
Shongen pry.school	-	20,395	-	20,395	-	20,395
Wasat pry.school	-	7,527	-	7,527	-	7,527
Sasak pry.school	-	2,367	-	2,367	-	2,367
Odong pry.school	-	2,797	-	2,797	-	2,797
Nauyapong pry.school	-	3,150	-	3,150	-	3,150
Moinoi pry.school	-	2,767	-	2,767	-	2,767
Kituti boarding pry.school	-	3,830	-	3,830	-	3,830
Kawolok pry.school	-	7,847	-	7,847	-	7,847
Kamokongwo pry.school	-	4,429	-	4,429	-	4,429

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

Kamketo pry.school	-	14,857	-	14,857	-	14,857
ELCK Chemananga	-	200	-	200	-	200
ELCK Kaptolomwo	-	61,705	-	61,705	-	61,705
Chesawach pry.school	-	1,740	-	1,740	-	1,740
Cheptokol pry.school	-	15,788	-	15,788	-	15,788
Cheptapa pry.school	-	8,572	-	8,572	-	8,572
Atatar pry.school	-	1,681	-	1,681	-	1,681
Amura pry.school	-	481	-	481	-	481
Alale Pry.school	-	5,096	-	5,096	-	5,096
Chemuluncho pry.school	-	47,237	-	47,237	-	47,237
Aic chepsepin pry.school	-	360	-	360	-	360
Kapkoghun Pry.school	-	200	-	200	-	200
Tight Pry.school	-	34,234	-	34,234	-	34,234
Kasaka Primary school	-	1,527	-	1,527	-	1,527
New hope Orolwo pry.school	-	334,237	-	334,237	-	334,237
Baraka pry.school	-	4,758	-	4,758	-	4,758
Ngengech Pry.school	-	64,799	-	64,799	-	64,799
Natemeru pry.school	-	7,956	-	7,956	-	7,956

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

Lopusienikou pry.school	-	56	-	56	-	56
Morwongar pry.school	-	25,221	-	25,221	-	25,221
Nakuse pry.school&ecd	-	17,656	-	17,656	-	17,656
Tarakit pry.school	-	3,545	-	3,545	-	3,545
ALANY PRIMARY A/C	-	467	-	467	-	467
AIC CHEPSEPIN PRIMARY	-	360	-	360	-	360
CHUWUWAI PRI.SCHOOL	-	58,500	-	58,500	-	58,500
KAMILA PRI.SCHOOL	-	7,698	-	7,698	-	7,698
NGENGECH PRI.SCHOOL	-	64,800	-	64,800	-	64,800
KALEMNGOROK PRI.SCHOOL	-	4,748	-	4,748	-	4,748
ELCK TOKOS PRI.SCHOOL	-	37,043	-	37,043	-	37,043
LOKILELIAN PRI.SCHOOL	-	26,420	-	26,420	-	26,420
SAPIRE PRIMARY SCHOOL	-	1,189	-	1,189	-	1,189
TIGHOT PRIMARY SCHOOL	-	34,234	-	34,234	-	34,234
ASILONG PRIMARY SCHOOL	-	39,688	-	39,688	-	39,688
KANGOLETIANG PRIMARY SCHOOL	-	209,125	-	209,125	-	209,125
LOTITIEN PRIMARY SCHOOL	-	8,637	-	8,637	-	8,637
KONYAO DORCAS ADVENTIST PRI.SCHOOL	-	6,048	-	6,048	-	6,048

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

NEW HOPE OROLWO PRI.SCHOOL	-	334,279	-	334,279	-	334,279
TIYINEI PRI.SCHOOL	-	1,575	-	1,575	-	1,575
BARAKA PRIMARY SCHOOL	-	4,758	-	4,758	-	4,758
KASAKA PRIMARY SCHOOL	-	3,648	-	3,648	-	3,648
CHEMULUNCHO PRIMARY SCHOOL	-	47,237	-	47,237	-	47,237
KAPKOGHUN PRI.SCHOOL	-	6,638	-	6,638	-	6,638
KAMILA PRIMARY SCHOOL	-	25,655	-	25,655	-	25,655
SAPIRE PRIMARY SCHOOL AND ECDE	-	7,711	-	7,711	-	7,711
KOUR PRIMARY SCHOOL	-	108	-	108	-	108
BARAKA PRIMARY SCHOOL	-	13,889	-	13,889	-	13,889
KAPKOGHON PRIMARY SCHOOL	-	30,293	-	30,293	-	30,293
KONYAO DORCAS ADVENTIST PRIMARY	-	1,411	-	1,411	-	1,411
LOTITIEN PPRIMARY SCHOOL	-	32,292	-	32,292	-	32,292
KOPEYON PRIMARY SCHOOL	-	28,335	-	28,335	-	28,335
LOKELELIAN PRIMARY SCHOOL	-	50,079	-	50,079	-	50,079
MORUONGAR PRIMARY SCHOOL	-	13,898	-	13,898	-	13,898
AIC ASILONG PRIMARY SCHOOL	-	13,681	-	13,681	-	13,681
CHUWUWAI PRIMARY SCHOOL	-	82,155	-	82,155	-	82,155

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

NEW HOPE OROLWO PRIMARY SCHOOL	-	168,383	-	168,383	-	168,383
ALANY PRIMARY SCHOOL	-	40	2,000,000	2,000,040	1,959,999	40,041
KACHELIBA GIRLS PRIMARY SCHOOL	-	600,000	-	600,000	574,138	25,862
LOCHORIAMONYANG PRIMARY SCHOOL	-	5,500	-	5,500	-	5,500
KASAKA PRIMARY SCHOOL	-	435	-	435	-	435
KAPSENTOI PRIMARY SCHOOL	-	72,762	-	72,762	-	72,762
KITUTI PRIMARY SCHOOL	-	7,125	-	7,125	-	7,125
NAKWIJIT PRIMARY SCHOOL	-	500	-	500	-	500
KIWAWA PRIMARY SCHOOL	-	118,275	1,000,000	1,118,275	1,117,773	502
KAMKETO PRIMARY SCHOOL	-	850	-	850	-	850
NAPIS PRIMARY SCHOOL	-	7,125	-	7,125	-	7,125
NGOTUT PRIMAR SCHOOL	-	51	-	51	-	51
LOKICHAR PRIMARY SCHOOL	-	162,727	-	162,727	-	162,727
KANGOLETIANG PRIMARY SCHOOL	-	290,174	-	290,174	-	290,174
ISLAMIC PRIMARY SCHOOL	-	600,000	-	600,000	574,138	25,862
KACHELIBA MIXED PRIMARY SCHOOL	-	1,500,000	-	1,500,000	-	1,500,000
TARAKIT PRIMARY SCHOOL	-	2,000,000	-	2,000,000	1,998,476	1,524
AIC KAMERIS PRIMARY SCHOOL	-	1,367	-	1,367	-	1,367

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

ELCK KARIAMAWOI PRIMARY SCHOOL	-	517	-	517	-	517
NAKUYEN PRIMARY SCHOOL	-	12,068	-	12,068	-	12,068
KALEMNGOROK PRIMARY SCHOOL	-	15,604	-	15,604	-	15,604
KALAPATA PRIMARY SCHOOL	-	8,000,000	-	8,000,000	7,621,218	378,782
NASAL PRIMARY SCHOOL	-	4,000,000	-	4,000,000	3,995,000	5,000
NATEMERI PRIMARY SCHOOL	-	2,000,000	-	2,000,000	1,999,000	1,000
KODICH PRIMARY SCHOOL	-	1,034,944	-	1,034,944	1,034,712	232
NATAPAR PRIMARY SCHOOL	-	5,717	-	5,717	-	5,717
KASITOT PRIMARY SCHOOL	-	5,717	-	5,717	-	5,717
LOWOI PRIMARY SCHOOL	-	2,000,000	-	2,000,000	1,930,001	69,999
CHERANGAN PRIMARY SCHOOL	-	2,000,000	-	2,000,000	1,896,725	103,275
KOPULIO PRIMARY SCHOOL	-	626	-	626	-	626
kamila primary school	-		912,703	912,703	912,703	-
AIC KAINGENY PRIMARY SCHOOL	-	-	2,000,000	2,000,000	1,995,470	4,530
CHEPURWO PRIMARY SCHOOL	-	-	2,000,000	2,000,000	1,901,150	98,850
AROL PRIMARY SCHOOL	-	-	-	-	-	-
KODERA PRIMARY SCHOOL	-	70,323		70,323	-	70,323
Tokos primary school	-	500,000		500,000	-	500,000

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

Kangoletiang primary school	-	500,000		500,000	-	500,000
kamila primary school	-	195,539		195,539	-	195,539
Sub-total	64,986,174	28,067,866	11,912,703	104,966,743	34,986,795	69,979,948
9.0 Secondary Schools Projects						
Holy cross girls-Cherangan	4,000,000	-	-	4,000,000	-	4,000,000
Kauriong girls	3,000,000	-	-	3,000,000	-	3,000,000
Konyao secondary school	1,000,000	-	-	1,000,000	-	1,000,000
St Annes Girls Secondary School-Chelopoy	1,000,000	-	-	1,000,000	-	1,000,000
Nasal sec.school	-	3,323	-	3,323	-	3,323
St.Ann's Girls sec.	-	36,091	-	36,091	-	36,091
Korkou day.sec.school	-	2,194	-	2,194	-	2,194
Kasei sec.school	-	24,443	-	24,443	-	24,443
ELCK LOPET BOYS SEC.SCHOOL	-	1,760	-	1,760	-	1,760
HOLY CROSS GIRLS CHERANGAN SEC. SCHOOL	-	1,499,425	-	1,499,425	1,498,000	1,425
KODICH BOYS BOARDING SEC.SCHOOL	-	1,598	-	1,598	-	1,598
HOLY CROSS BOYS KACHELIBA	-	600,000	-	600,000	574,138	25,862
Lopet Boys Sec.school	-	2,628	-	2,628	-	2,628
ST. BAKHITA GIRLS SEC.	-	37,540	-	37,540	-	37,540

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

Kapchok girls sec. school	-	6,000,000				
Atulia sec. school	-	1,822	-	1,822	-	1,822
Elck Kamunono sec	-	-	11,482,000	11,482,000	11,439,034	42,966
Kapchok girls sec. school	-	-	11,482,000	11,482,000	11,478,575	3,425
Korkou boys sec. school	-	-	4,000,000	4,000,000	3,995,704	4,296
St. Annes' girls sec. school-		-	4,000,000	4,000,000	3,800,000	200,000
Sub-total	9,000,000	8,210,824	30,964,000	48,174,824	32,785,451	15,389,373
10.0 Tertiary institutions Projects (List all the Projects)						
Kacheliba Technical Training Institute	800,000	-	-	800,000	-	800,000
Kacheliba Technical Training Institute	800,000	-	-	800,000	-	800,000
Kacheliba Technical Training Institute	1,900,000	-	-	1,900,000	-	1,900,000
Sub-total	3,500,000			3,500,000		3,500,000
11.0 Security Projects						
Alale Police Station	2,000,000	-	-	2,000,000	-	2,000,000
Kacheliba Assistant County commissioner's office	2,499,997	-	-	2,499,997	-	2,499,997
Orolwo police station	-	211	-	211	-	211
ALALE POLICE STATION	-	86,567	-	86,567		86,567
KACHELIBA SUB-COUNTY OFFICES	-	2,000,000	-	2,000,000	1,900,575	99,425

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

KACHELIBA ASTU AND CIPU	-	2,000,000	-	2,000,000	1,900,000	100,000
ALALE SUB-COUNTY	-	4,367	-	4,367	-	4,367
KACHELIBA POLICE STATION	-	2,000,000	-	2,000,000	1,900,575	99,425
ALALE CIPU	-	4,367	-	4,367	-	4,367
ALALE POLICE STATION	-	4,367	-	4,367	-	4,367
KOUR ASSISTANT CHIEF'S OFFICE	-	2,000	-	2,000	-	2,000
ALALE POLICE STATION	-	4,933,489	-	4,933,489	4,857,075	76,414
KACHELIBA ASSISTANT COUNTY COMMISIONERS' OFFICE	-	-	2,000,000	2,000,000	1,994,481	5,519
Alale Acc's office	-	500,000	-	500,000	-	500,000
Sub-total	4,499,997	11,535,368	2,000,000	18,035,365	12,552,706	4,900,726
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)			-	-		-
12.2 Purchase of furniture and fitiings				-		-
12.2 Construction of CDF office				-		-
Sub-total	-	-	-	-	-	-
13.0 Others						
Alale assistant commissioner's office digital hub	2,826,211	-	-	2,826,211	-	2,826,211
Kacheliba Assistant County commisioner's office digital hub	2,826,211	-	-	2,826,211	-	2,826,211
Kacheliba NG-CDF office	1,480,963	-	-	1,480,963	901,556	579,408

*National Government Constituencies Development Fund (NGCDF)
Kacheliba Constituency*

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

Kacheliba NG-CDF office	1,000,000	-	-	1,000,000	1,000,000	-
Kacheliba NG-CDF office	2,000,000	-	-	2,000,000	2,000,000	-
Kacheliba NG-CDF office	-	2,000,000	-	2,000,000	2,000,000	-
Kacheliba NG-CDF office	-	2,000,000	-	2,000,000	2,000,000	-
ALALE NG-CDF OFFICE HUB	-	-	1,680,720	1,680,720	-	1,680,720
KACHELIBA CONT INNOVATION HUB	-	-	1,680,720	1,680,720	-	1,680,720
Sub-total	10,133,385	4,000,000	3,361,440	17,494,825	7,901,556	9,593,269
Funds pending approval**	-	-	-	-	-	-
unapproved projects	-	-	-	-	-	-
AiA	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
Total	188,414,052	57,360,182	51,238,143	297,012,377	190,449,030	106,563,347

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

17. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Kacheliba Constituency principal activity is to provide equitable Socio-economic development for all in Kacheliba 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 2012 and IPSAS transitional. The NG-CDF Kacheliba 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 Kacheliba has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

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

The recognition of all other non-financial assets acquired prior to the 2023/2024 financial year will be undertaken in the third year of the transition period, after the necessary identification and valuation processes have been completed the financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the NG-CDF.

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

The financial statements have been prepared in accordance with the PFM Act, the NGCDF Act *(include any other applicable legislation)*, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45: Property Plant and Equipment	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of

	<p>IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47: Revenue</p>	<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>

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

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

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

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

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

c) Property, plant and equipment

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

d) Leases

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

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

e) Intangible assets

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

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

h) Provisions

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

i) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity 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

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

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

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

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

6. Transfers from the NGCDF Board

Description	2024/2025
	Kshs
NGCDFB Transfers (Allocation for the FY)	188,414,052
Total	188,414,052

7. Employees cost

	2024/2025
	Kshs
NG-CDFC Basic staff salaries	3,827,271
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	365,000
Gratuity to contractual employees	944,880
Employer Contributions Compulsory national social security schemes	213,300
Employer Contributions Compulsory Housing levy	53,340
Employer contributions to National Industrial Training Authority	11,200
Other Specify	-
Total	5,414,991

8. Committee Expenses

	2024/2025
	Kshs
Sitting allowance	1,068,850
Other Committee expenses	1,050,600
Total	2,119,450

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

9. Use of Goods and services

	2024/2025
	Kshs
Utilities, supplies and services	1,440,058
Communication, supplies and services	1,428,300
Domestic travel and subsistence	2,845,500
Printing, advertising and information supplies & services	-
Office Rent	-
Training expenses	1,288,400
Hospitality supplies and services	650,000
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	8,133,394
Fuel, oil & lubricants	1,926,990
Bank charges	81,445
Routine maintenance – vehicles and other transport equipment	1,586,110
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	7,943,103
Total	27,323,300

10. Other Government Units Actual expenditure

Description	2024/2025
	Kshs
Primary Schools Actual expenditure	34,986,795
Secondary Schools Actual expenditure	32,785,451
Tertiary Institutions Actual expenditure	-
Total	67,772,246

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

11. Other Grants and transfers Actual expenditure

	2024/2025
	Kshs
Bursary – secondary schools	42,608,560
Bursary – tertiary institutions	17,031,000
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	12,552,706
Climate change mitigation projects	1,000,000
Emergency projects Actual expenditure	13,678,275
Roads projects Actual expenditure	-
Others specify	-
Total	86,870,541

12. Depreciation and Amortization Expenses

Description	2024/2025
	Kshs
Property Plant and Equipment	213,742
Intangible Assets	-
Total	213,742

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

13. Cash and Cash Equivalents

Name Of Bank and Account No.	2024/2025	(Restatement) CORRECTED AMOUNTS Kshs. 1 st July, 2024	Opening Statement 1 st July 2024 Kshs
Bank Accounts (Cash Book Bank Balance)			
Name Of Bank, Account No. (Operations account) 1070261627353	41,775,313	22,175,152	22,175,152
Operations account pending closure (Indicate name & account no.)	-		
Name of Bank, account No. (Deposit account) 1070285751941	464,579		
Name of Bank, account No. (PMC accounts)	5,909,395	35,185,030	46,548,755
Total	48,149,287	57,360,182	68,723,907
Cash Balances			
Location 1	-		
Location 2	-		
Other Locations (Specify)	-		
Total	-		
[Provide Cash Count Certificates for Each]			

(The restatement of Kshs. 11,363,734 was an overstatement in closing of PMC bank balance for Kapchok secondary school of A/C no. 1070285568284 which was supposed to be Kshs. 0 at the of 30th June 2024)

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

14. Receivables from Non-Exchange Transactions

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	58,414,052		51,238,143.00	
Outstanding imprest				
Total	58,414,052		51,238,143	
Ageing Analysis- Receivables from non-exchange transactions	Period ended June 2025	% of the total	Opening Balance	% of the total
Less than 1 year	58,414,052	100%	51,238,143	
Between 1-2 years		0%		
Over 3 years		0%		0%
Total	58,414,052	100%	51,238,143	0%

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

15. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Capital Work in progress	Service concession assets	Total
Depreciation Rate(specify)		2%	25%	20%	12.5%	30%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	-	1,533,900	-	-	-	1,533,900
Additions	-	-	-	-	-	153,240	-	-	153,240
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	1,533,900	153,240	-	-	1,687,140
Depreciation And Impairment									
Opening Depreciation	-	-	-	-	191,738	-	-	-	191,738
Depreciation	-	-	-	-	167,770	45,972	-	-	213,742
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	359,508	45,972	-	-	405,480
Net Book Values									
Opening Bal as at 1st July 2024	-	-	-	-	1,342,163	-	-	-	1,342,163
As At 30th June 2025	-	-	-	-	1,174,392	107,268	-	-	1,281,660

Valuation

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020). These amounts were adopted on 1st January 2025

22 b) Property, Plant and Equipment at Cost

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

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

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

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

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

16. Intangible Assets

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

17. Right-of use assets

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As At 1 July 2024(Comparative period)	-	-	-	-
Additions	-	-	-	-
As At 30 June 2024 (Comparative Period)	-	-	-	-
Additions				
As At 30 June 2025 (Current FY)				

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

	-	-	-	-
Accumulated Depreciation	-	-	-	-
As At 1 July 2024 (Comparative period)	-	-	-	-
Charge for the period				
As At 30 June 2024 (Comparative period))	-	-	-	-
Charge for the period				
As At 30 June 2025 (Current FY)	-	-	-	-
Carrying Amount				
As At 30 June 2025(Current FY)	-	-	-	-
As At 30 June 2024. (Comparative Period)	-	-	-	-

18. Trade and Other Payables

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

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

19. Third-Party deposits

	<i>PERIOD ENDED 30TH JUNE 2025</i>
	KShs
Retention as at 1 st July (A)	-
Retention held during the year (B)	-
Retention paid during the Year (C)	-
Closing Retention as at 30th June D= A+B-C	-

Retentions aging analysis.

	2024/2025	% of the total	Opening statement 1st July 2024	% of the total
Less than 1 year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-	-	-	-

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

20. Lease Liabilities

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

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

21. Gratuity Provision

Description	<i>Period ended June</i> <i>2025</i>	<i>Opening Statement</i> <i>1st July 2024</i>
	Kshs	Kshs
Gratuity at the beginning of the period (A)	1,259,840	-
Gratuity held during the period (B)	944,880	1,259,840
Gratuity paid during the period (C)	1,740,141	-
Total Gratuity provision as at period xx D=(A+B-C)	464,579	1,259,840

22. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	(1,300,218)
Adjusted for:	
Depreciation	213,742
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	7,175,909
Changes in deferred income	-
Changes in Third party deposits	-
Changes in gratuity provision	795,261
Changes in payments received in advance	-
Net cash flow from operating activities	(9,057,646)

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

23. 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 program focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June (Current FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-
As at 30 June (Previous FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

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

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

Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June (Current FY)				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	-	-
Total	-	-	-	-

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June (Previous FY)	-	-	-	-
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
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 optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The *Entity's* Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the *Entity's* exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The *Entity* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices

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

denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

Financial Risk Management

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

b) Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase. A rate increase/decrease of 5% would result in a decrease/increase in profit before tax.

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

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

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 data when available. The *Entity* considers relevant and observable market data when available. There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

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

Description	Period ended 30 th June 2025	Opening Statement 1 st July 2025
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash and Bank Balances	(-)	(-)
Net Debt/(Excess Cash And Cash Equivalentents)	-	-
Gearing	-	-

24. Related Party Disclosures

	<i>Period ended 30th June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,068,850	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	181,238,143	203,960,163
Total	182,306,993	203,960,163

25. Segment Information

(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments)

26. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	<i>Period ended 30th June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements	-	-
Assets Arising from Determination Of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables From Other Government Entities	-	-
Others (Specify)	-	-
Total	-	-

(Give details)

Contingent Liabilities

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

27. Capital Commitments

Capital Commitments	Period ended 30 th June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Authorized for	-	-
Authorized and contracted for	-	-
Total	-	-

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

28. Events after the Reporting Period

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

29. Ultimate And Holding Entity

The Kacheliba 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.

30. Currency

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

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

18. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	-	-	-	-
Office equipment, furniture, and fittings	-	-	-	-
ICT Equipment and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	-	-	-	-

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

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

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

PMC	Bank	Account number	Bank Balance 2024/2025 FY	Bank Balance 2023/2024 FY
elck chemananga	Access	260130000398	-	-
Kour pry.school	Access	260130000319	1,656	1,656
Krimti pry.school	Access	260130000241	12,528	12,528
Lobiroi pry.school	Access	260130000258	2,162	2,162
Locheriamonyang	Access	260130000201	67,005	67,005
Lokomolo pry.school	Access	260130000267	30,262	30,262
Lonyangalem pry.school	Access	260130000317	9,494	9,494
Mayaipogh pry.school	Access	260130000153	4,048	4,048
Mistin pry.school	Access	260130000055	7,049	7,049
Morwebong pry.school	Access	260130000315	238	238
Morwongar pry.school	Equity	1070281116134	-	-
Murkorio pry.school	Access	260130000200	5,306	5,306
Muruokor pry.school	Access	260130000375	80	80
Nagwoilap pry.school	Access	260130000277	4,587	4,587
Nakuse pry.school&ecd	Access	260130000377	67,657	67,657

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

PMC	Bank	Account number	Bank Balance 2024/2025 FY	Bank Balance 2023/2024 FY
Nakuyen pry.school	Access	260130000213	1,778	1,778
Namoru pry.school	Access	260130000220	440	440
Napitiro pry.school	Access	260130000320	8,002	8,002
Nasitit pry.school	Access	260130000231	17,586	17,586
Ngotut pry.school	Access	260130000265	18,866	18,866
Reretieng pry.school&ecd	Access	260130000384	942	942
Takar Catholic pry.school	Access	260130000384	1,750	1,750
Tantapos pry.school	Access	260130000384	657	657
Tarakit pry.school	Access	260130000384	3,545	3,545
Timale pry.school	Access	260130000384	22,223	22,223
Woyakol pry.school	Access	260130000384	30	30
Shongen pry.school	Access	260130000216	20,395	20,395
Wasat pry.school	Access	260130000222	7,527	7,527
Sasak pry.school	Access	260130000230	2,367	2,367
Odong pry.school	Access	2600130000209	2,797	2,797
Nauyapong pry.school	Access	260130000215	3,150	3,150
Moinoi pry.school	Access	260130000242	2,767	2,767

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

PMC	Bank	Account number	Bank Balance 2024/2025 FY	Bank Balance 2023/2024 FY
Kituti boarding pry.school	Access	260130000210	3,830	3,830
Kawolok pry.school	Access	260130000244	7,847	7,847
Kamokongwo pry.school	Access	260130000223	4,429	4,429
Kamketo pry.school	Access	260130000393	14,857	14,857
ELCK Chemananga	Access	260130000398	200	200
ELCK Kaptolomwo	Access	260130000217	61,705	61,705
Chesawach pry.school	Access	260130000391	1,740	1,740
Cheptokol pry.school	Access	260130000211	15,788	15,788
Cheptapa pry.school	Access	260130000233	8,572	8,572
Atatar pry.school	Access	26013000221	1,681	1,681
Amura pry.school	Access	260130000232	481	481
Alale Pry.school	Access	260130000224	5,096	5,096
Chemuluncho pry.school	Equity	1070281188991	47,237	47,237
Aic chepsepin pry.school	Equity	1070279332652	360	360
Kapkoghun Pry.school	EQUITY	1070282820561	200	200
Tighot Pry.school	Equity	1070282348207	34,234	34,234
Kasaka Primary school	Equity	1070282374524	1,527	1,527

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

PMC	Bank	Account number	Bank Balance 2024/2025 FY	Bank Balance 2023/2024 FY
New hope Orolwo pry.school	Equity	1070282388514	334,237	334,237
Baraka pry.school	Equity	1070282350144	4,758	4,758
Ngengech Pry.school	Equity	1070282643991	64,799	64,799
Natemeru pry.school	EQUITY	1070285448961	7,956	7,956
Lopusienikou pry.school	Equity	1070281197313	56	56
Morwongar pry.school	Equity	1070281116134	25,221	25,221
Nakuse pry.school&ecd	Access	260130000377	17,656	17,656
Tarakit pry.school	Access	260130000384	3,545	3,545
ALANY PRIMARY A/C	Equity	1070282255452	467	467
AIC CHEPSEPIN PRIMARY	Equity	1070279332652	360	360
CHUWUWAI PRI.SCHOOL	Equity	1070282820561	58,500	58,500
KAMILA PRI.SCHOOL	Equity	1070282319543	7,698	7,698
NGENGECH PRI.SCHOOL	Equity	1070282643991	64,800	64,800
KALEMNGOROK PRI.SCHOOL	Equity	1070282845739	4,748	4,748
ELCK TOKOS PRI.SCHOOL	Equity	1070282350633	37,043	37,043
LOKILELIAN PRI.SCHOOL	Equity	1070282835575	26,420	26,420
SAPIRE PRIMARY SCHOOL	Equity	1070282870917	1,189	1,189

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

PMC	Bank	Account number	Bank Balance 2024/2025 FY	Bank Balance 2023/2024 FY
TIGHOT PRIMARY SCHOOL	Equity	1070282348207	34,234	34,234
ASILONG PRIMARY SCHOOL	Equity	1070282861082	39,688	39,688
KANGOLETIANG PRIMARY SCHOOL	Equity	1070282439406	209,125	209,125
LOTITIEN PRIMARY SCHOOL	Equity	1070282863752	8,637	8,637
KONYAO DORCAS ADVENTIST PRI.SCHOOL	Equity	1070282342876	6,048	6,048
NEW HOPE OROLWO PRI.SCHOOL	Equity	1070282388514	334,279	334,279
TIYINEI PRI.SCHOOL	Equity	1070282059579	1,575	1,575
BARAKA PRIMARY SCHOOL	Equity	1070282350144	4,758	4,758
KASAKA PRIMARY SCHOOL	Equity	1070282374524	3,648	3,648
CHEMULUNCHO PRIMARY SCHOOL	Equity	1070281188991	47,237	47,237
KAPKOGHUN PRI.SCHOOL	Equity	1070282827405	6,638	6,638
KAMILA PRIMARY SCHOOL	Equity	1070284423548	49,776	25,655
SAPIRE PRIMARY SCHOOL AND ECDE	Equity	1070284421014	7,711	7,711
KOUR PRIMARY SCHOOL	Equity	1070284421115	108	108
BARAKA PRIMARY SCHOOL	Equity	1070284421115	13,889	13,889
KAPKOGHON PRIMARY SCHOOL	Equity	1070282827405	30,293	30,293
KONYAO DORCAS ADVENTIST PRIMARY	Equity	1070284423548	1,411	1,411

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

PMC	Bank	Account number	Bank Balance 2024/2025 FY	Bank Balance 2023/2024 FY
LOTITIEN PPRIMARY SCHOOL	Equity	1070282863752	32,292	32,292
KOPEYON PRIMARY SCHOOL	Equity	1070284521172	28,335	28,335
LOKELELIAN PRIMARY SCHOOL	Equity	1070282835575	50,079	50,079
MORUONGAR PRIMARY SCHOOL	Equity	1070284534330	13,898	13,898
AIC ASILONG PRIMARY SCHOOL	Equity	1070284535243	3,106	13,681
CHUWUWAI PRIMARY SCHOOL	Equity	1070282820561	82,155	82,155
NEW HOPE OROLWO PRIMARY SCHOOL	Equity	1070284538082	168,383	168,383
ALANY PRIMARY SCHOOL	Equity	1070284430567	40,041	40
KACHELIBA GIRLS PRIMARY SCHOOL	Equity	1070284421035	25,862	600,000
LOCHORIAMONYANG PRIMARY SCHOOL	Equity	1070284422597	5,500	5,500
KASAKA PRIMARY SCHOOL	Equity	1070284426059	435	435
KAPSENTOI PRIMARY SCHOOL	Equity	1070284425271	763	72,762
KITUTI PRIMARY SCHOOL	Equity	1070284430577	7,125	7,125
NAKWIJIT PRIMARY SCHOOL	Equity	1070284420384	500	500
KIWAWA PRIMARY SCHOOL	Equity	1070284422371	502	118,275
KAMKETO PRIMARY SCHOOL	Equity	1070284424318	850	850
NAPIS PRIMARY SCHOOL	Equity	1070284425854	7,125	7,125

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

PMC	Bank	Account number	Bank Balance 2024/2025 FY	Bank Balance 2023/2024 FY
NGOTUT PRIMAR SCHOOL	Equity	1070284421146	51	51
LOKICHAR PRIMARY SCHOOL	Equity	1070284420018	728	162,727
KANGOLETIANG PRIMARY SCHOOL	Equity	1070284423344	728	290,174
ISLAMIC PRIMARY SCHOOL	Equity	1070284420590	25,862	600,000
KACHELIBA MIXED PRIMARY SCHOOL	Equity	1070284423691	1,500,000	1,500,000
TARAKIT PRIMARY SCHOOL	Equity	1070285400882	1,524	2,000,000
AIC KAMERIS PRIMARY SCHOOL	Equity	1070285365515	1,367	1,367
ELCK KARIAMAWOI PRIMARY SCHOOL	Equity	1070285361630	517	517
NAKUYEN PRIMARY SCHOOL	Equity	1070285361433	12,068	12,068
KALEMNGOROK PRIMARY SCHOOL	Equity	1070284421078	15,604	15,604
KALAPATA PRIMARY SCHOOL	Equity	1070285556313	378,782	8,000,000
NASAL PRIMARY SCHOOL	Equity	1070285423538	5,000	4,000,000
NATEMERI PRIMARY SCHOOL	Equity	1070285448961	1,000	2,000,000
KODICH PRIMARY SCHOOL	Equity	1070285358986	232	1,034,944
NATAPAR PRIMARY SCHOOL	Equity	1070284506360	5,717	5,717
KASITOT PRIMARY SCHOOL	Equity	1070284506758	5,717	5,717
LOWOI PRIMARY SCHOOL	Equity	1070285359424	69,999	2,000,000

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

PMC	Bank	Account number	Bank Balance 2024/2025 FY	Bank Balance 2023/2024 FY
CHERANGAN PRIMARY SCHOOL	Equity	1070285369123	103,275	2,000,000
KOPULIO PRIMARY SCHOOL	Equity	1070284616094	626	626
AIC KAINGENY PRIMARY SCHOOL	Equity	1070284425854	4,530	-
CHEPURWO PRIMARY SCHOOL	Equity	1070284421146	98,850	-
AROL PRIMARY SCHOOL	Equity	1070286072383	60,000	-
KODERA PRIMARY SCHOOL	Equity	1070284419958	239,460	70,323
Nasal sec.school	Equity	260130000214	3,323	3,323
St.Ann's Girls sec.	Equity	260130000243	36,091	36,091
Korkou day.sec.school	Equity	260130000394	2,194	2,194
Kasei sec.school	Equity	1136131019	24,443	24,443
ELCK LOPET BOYS SEC.SCHOOL	Equity	1070280112918	1,760	1,760
HOLY CROSS GIRLS CHERANGAN SEC. SCHOOL	Equity	1070285301049	1,425	1,499,425
KODICH BOYS BOARDING SEC.SCHOOL	Equity	1070280614859	1,598	1,598
HOLY CROSS BOYS KACHELIBA	Equity	1070284420467	25,862	600,000
KORKOU BOYS SEC. SCHOOL	Equity	1070285364449	4,296	-
KAPCHOK GIRLS SEC. SCHOOL	Equity	1070285568284	3,425	-
Lopet Boys Sec.school	Equity	1070280112918	2,628	2,628

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

PMC	Bank	Account number	Bank Balance 2024/2025 FY	Bank Balance 2023/2024 FY
ST. BAKHITA GIRLS SEC.	Equity	1070279335290	37,540	37,540
KODERA PRIMARY SCHOOL	Equity	1070284419958	43,595	-
st. Annes' girls sec. school- chelopoy	Equity	1070285913716	200,000	-
Atulia sec. school	Equity	1070282827405	1,822	1,822
Elck Kamunono sec	Equity	1070285510253	42,966	-
Orolwo police station	Access	260130000385	211	211
ALALE POLICE STATION	Equity	1070281098344	86,567	86,567
KACHELIBA SUB-COUNTY OFFICES	Equity	1070284428411	99,425	2,000,000
KACHELIBA ASTU AND CIPU	Equity	1070284422721	100,000	2,000,000
ALALE SUB-COUNTY	Equity	1070284429151	4,367	4,367
KACHELIBA POLICE STATION	Equity	1070284422883	99,425	2,000,000
ALALE CIPU	Equity	1070284431830	4,367	4,367
ALALE POLICE STATION	Equity	1070284430270	4,367	4,367
KOUR ASSISTANT CHIEF'S OFFICE	Equity	1070285311487	2,000	2,000
ALALE POLICE STATION	Equity	1070285840951	76,414	-
KACHELIBA ASSISTANT COU NTY COMMISIONERS' OFFICE	Equity	1070285876281	5,519	-
Total			5,909,395	35,185,030

Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved).	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p><u>Lack of ownership documents for the funds land</u> The summary of fixed assets register as disclosed in Annex 4 to the financial statement reflects total assets balance of Kshs 57,890,843 which includes land valued at Kshs. 24,480,000. However, ownership documents for the land of which the funds office is build was not provided for audit. In the circumstances, the existence and ownership of the funds parcel of land valued at Kshs. 24,480,000 could not be confirmed.</p>	Office land title deed was provided for audit review	Not resolved	One year
2	<p><u>Un-confirmed Project Management Committee Bank Balances</u> Annex 5 to the financial statements reflects PMC Bank balances of one hundred and forty-three (143) bank accounts totaling Kshs. 46,548,755 as at 30 June, 2024. However, the respective projects certificates of bank balances, bank statements and bank reconciliation statements were not provided for audit review. In the circumstances, the completeness, accuracy and existence of Project Management Committee bank balances totaling to Kshs.46,548,755 could not be confirmed.</p>	The confirmed PMC bank balances have been availed for audit review.	Not resolved	One year
1	<p><u>Irregular Allocation of funds for Water works</u> The statements of receipts and payments reflects Kshs. 114,507,135 in respect of transfers to other government units which as disclosed in Note 7 to the</p>	Before implementing these	Not resolved	One year

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>financial statements includes transfers to primary schools' amount of 108,007,135, which further includes Kshs. 23,500,000 for purchase and installation of water pumps, pipes and installation of water tanks for ten institutions. However, the functions and implementation of water projects fall under the devolved governments and therefore their funding by the fund contravenes section 24 of the NG-CDF act of 2015 that provides that projects under this act shall only be in respect of works and services falling within the functions of national government under the constitution. In the circumstances the management was in breach of the law</p>	<p>projects, NG-CDF Kacheliba send project proposal to the NG-CDF board to seek approval of these projects</p>		
2	<p><u>Lack of supporting documents on construction of four classrooms at lokichar primary school</u></p> <p>The statement of receipts and payments reflects Kshs. 114,507,134 in respect of transfer to other government units of Kshs. 108,007,134 which includes Kshs. 6,000,000 paid vide cheque no. 9098 for the construction to completion of four classrooms with a contract sum of Kshs. 6,000,000. However, review of the project file revealed that there were no reports detailing particulars of: project management committees (PMCs), project proposals, details of project funding, the copy of advertisement of the tender ,the opening of tender minutes , the approved preliminary evaluation minutes and its attendance register the approved tender evaluation committee minutes , the approved drawings and structural design , detailed approved bill of quantities, professional opinion from procurement officer, letter of acceptance for the award, signed contractual agreement with terms and conditions with completion date of the project , inspection and acceptance reports and NG-CDF monitoring and evaluation reports and works completion certificates.</p> <p>Further, the Fund Management did not provide the expenditure returns to account for the expenditure of Kshs. 6,000,000. This is contrary to Section 38 of the National Government Constituency Development Fund Act, 2015.</p>	<p>The project proposals, details of project funding, the copy of advertisement of the tender ,the opening of tender minutes , the approved preliminary evaluation minutes and its attendance register the approved tender evaluation</p>	Resolved	2 weeks

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

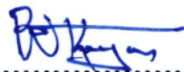
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>In addition, audit inspection conducted on the project in November, 2024 revealed that there were huge and visible cracks on the walls of the four classes. The veranda works were not done around the building; Plaster works were not done above the lintels to the roof. There were also cracks on the floor indicating poor workmanship. The painting works were only done for undercoat.</p> <p>In the circumstances, the value for money for the construction of four classroom totaling to Kshs.6,000,000 could not be confirmed.</p>	<p>committee minutes , the approved drawings and structural design , detailed approved bill of quantities, professional opinion from procurement officer, letter of acceptance for the award, signed contractual agreement with terms and conditions with completion date of the project , inspection and acceptance reports and NG-CDF</p>		

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		monitoring and evaluation reports and works completion certificates were availed for audit review.		
3.	<p><u>Delayed Completion of twin laboratory at Holy Cross Girls Cherangan</u></p> <p>The statement of receipts and payments reflects Kshs. 114,507,134 in respect of transfer to other government units of Kshs. 108,007,134 which includes Kshs. 5,000,000 paid vide voucher no. 172 for the construction of 90 student capacity twin laboratory (excavation, foundation, erection of columns, walling to roofing level).</p> <p>However, review of the project file revealed that there were no reports detailing particulars of: project management committees (PMCs), project proposals, details of project funding, the copy of advertisement of the tender ,the opening of tender minutes , the approved preliminary evaluation minutes and its attendance register the approved tender evaluation committee minutes , the approved drawings and structural design , detailed approved bill of quantities, professional opinion from procurement officer, letter of acceptance for the award, signed contractual agreement with terms and conditions with completion date of the project , inspection and acceptance reports and NG-CDF monitoring and evaluation reports and works completion certificates.</p>	The project is ongoing and the contractor is on site. Phase two of the project is set to begin immediately the funds are disbursed to the project during financial year 2024-25.	Not resolved	One year

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Further, the Fund Management failed to provide the expenditure returns to account for the expenditure of Kshs. 5,000,000. This is contrary to Section 38 of the National Government Constituency Development Fund Act, 2015.</p> <p>Physical project verification conducted on November, 2024 revealed that despite Kshs. 5,000,000 paid to the contractor, only four walls courses were constructed contrary to the agreement which provided for the construction done to the lintel level and also it appeared that no works were ongoing.</p> <p>In this circumstance, the value for money for the completion of the 90-student capacity twin laboratory totaling to Kshs. 5,000,000 could not be confirmed.</p>			



Name: **Wilson Chemkenei**
Fund Account Manager.

NG - CDFC KACHELIBA
ACCOUNTS MANAGER
13 NOV 2025
P. O. Box 221, KAPENGURIA
Sign:

