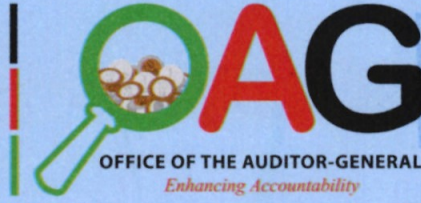


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REPORT

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Onbehalf of Com.

CLERK-AT THE TABLE: Handa T.

THE AUDITOR-GENERAL

ON

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

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



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MOYALE CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Moyale 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	Anthony Munyao
2.	National Sub-County Accountant	Patrick Njeru
3.	Chairman NGCDFC	Shoba Gufu
4.	Member NGCDFC	Rukia Isack
5.	Member NG CDFC	Juma Hasse

(c) Fiduciary Oversight Arrangements

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

P.O.BOX. 24-60700
Next to Moyale Police Line
Moyale - Kenya.

(e) NGCDF Moyale Constituency Contacts

Telephone: (254) 720592929
E-mail: Cdfmoyale@ngcdf.go.ke
Website: www.go.ke

(f) NGCDF Moyale Constituency Bankers

1. Equity Bank A/C NO. 1020298992601
Moyale Branch
P.O Box 2-60700
Moyale
2. KCB Bank A/C No. 1322054983
Moyale Branch
P.O Box 3200-60700
3. PMC Accounts
KCB Bank A/c No. Various (as per Annex 2)
Moyale Branch
P.O Box 3200-60700

(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

National Government Constituencies Development Fund (NGCDF)
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3. NGCDF Committee

Name	Details
<p>SHOBA GUFU.</p> 	<p>Date of Birth:1965 Academic and Professional Qualification: Degree Bachelors of arts Work Experience: Businessman.</p>
	<p>Date of Birth:1990 Academic and Professional Qualification: Form 4 Work Experience: Business lady.</p>
<p>RUKIA ISACK Fozia Hassan Manur</p> 	<p>Date of Birth:2000 Academic and Professional Qualification: Diploma in teaching Work Experience: Business lady.</p>
<p>Amina Isack Bante</p>	

*National Government Constituencies Development Fund (NGCDF)
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	<p>Date of Birth:1962 Academic and Professional Qualification: form 4 Work Experience: Business lady.</p>
	<p>Name: Peter Zerihun Date of Birth:1961 Academic and Professional Qualification: Diploma in Building and Construction Work Experience: Businessman.</p>
	<p>Name: Nur Bonaya Hugo Date of Birth:1983 Academic and Professional Qualification: Form 4 Work Experience: Businessman.</p>

National Government Constituencies Development Fund (NGCDF)
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	<p>Name: Guyo kanu Date of Birth:1979 Academic and Professional Qualification: Diploma in teaching Work Experience: Businessman.</p>
<p>JUMA HASSE</p> 	<p>Date of Birth:1989 Academic and Professional Qualification: Degree Bachelors of arts Work Experience: Businessman.</p>
<p>Fund Account Manager ANTHONY MUNYAO</p> 	<p>Date of Birth:1987 Academic and Professional Qualification: Bachelor's degree of arts Work Experience: Fund account manager and experienced in project and financial management.</p>

4. NG-CDFC Chairman's Report



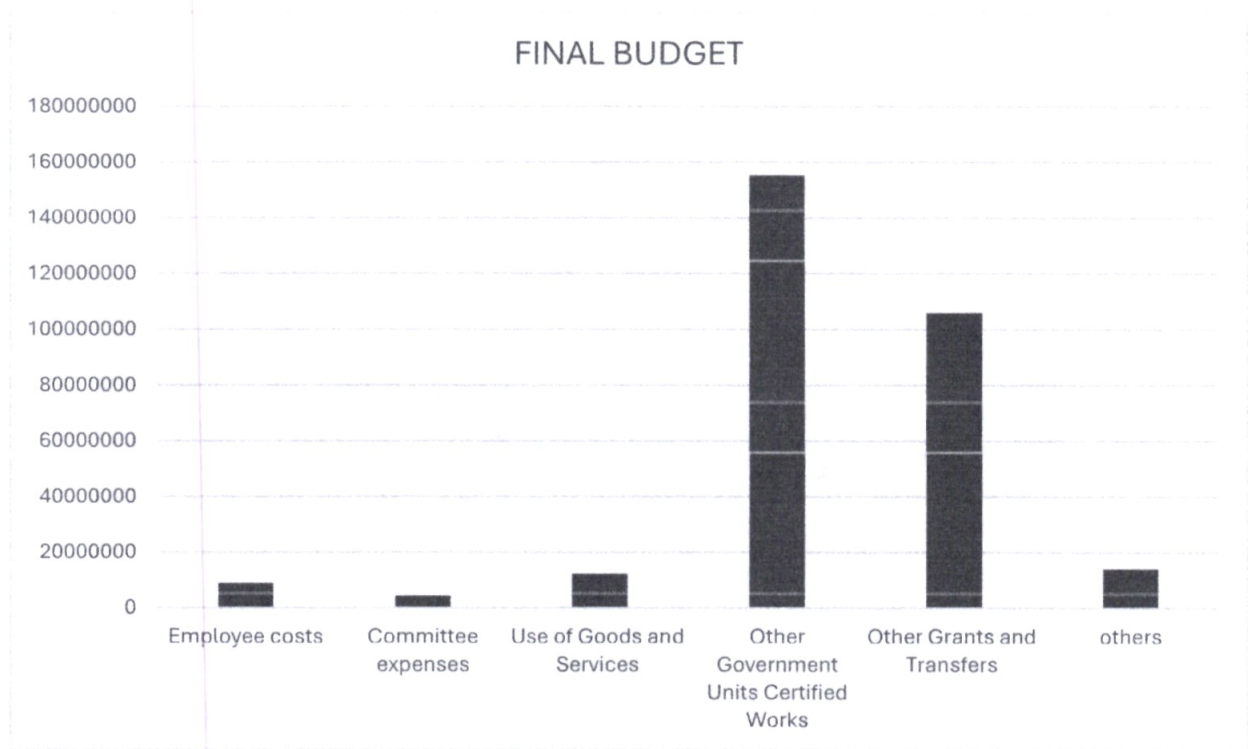
NG-CDF MOYALE CHAIRMAN

It gives me great pleasure to thank the people of Moyale Constituency for giving me the opportunity to serve them in this transformative, people driven and Nation building position. It is with great joy that I present to you the unaudited accounts and collaborative annual report for the year ended 30th June 2025.

Moyale Constituency is in Marsabit County. The constituency borders Saku Constituency, Laisamis constituency and North Horr constituency. It borders Kenya and Ethiopia.

This financial year the average allocation to individual students improved by 37% the same applies to tertiary institutions. This means an increase in the population of students retained in schools was higher. We also recognize the continuous support we have had from the management of the NGCDF board. I take this opportunity on behalf of the NG CDF Moyale to highlight on achievements, challenges and my opinion on the way forward on better utilization of this fund and delivery of service to my constituents. We have received funds from the NG CDF Board and have utilized the funds efficiently. The original budget was 197,386,150 out of this budget we allocated 86,682,866 towards Education projects. Which is equivalent to 43 % of the original budget for education projects. This amount is meant to fund primary schools, secondary schools and tertiary institution projects. Which will highly improve education in the region. Then Kshs. 70,718,123 Which is 35 % of the original budget was channeled towards bursary for secondary school and tertiary institution needy students. This makes 78% for promotion of education and further eradicates poverty. I take this opportunity on behalf of the NG CDF Moyale to highlight on achievements, challenges and my opinion on the way forward on better utilization of this fund and delivery of service to my constituents.

National Government Constituencies Development Fund (NGCDF)
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Summary of Key Achievements

Construction of Administration block at ST. Mary's mixed day and Boarding sec. school FY 2023-2024

*National Government Constituencies Development Fund (NGCDF)
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Construction of administration block at Fachana primary school fy 2023-2024



Installation of water Tank and gutters at Moyale police division H/Qs





Construction of Dormitory at URAN Secondary school

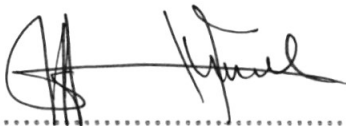
CHALLENGES

- Insufficient funds for monitoring and evaluation, capacity building and training is being a big challenge.
- Delay in disbursing funds from NG-CDF Board.

WAY FORWARD.

- NG-CDF Board to release funds to the constituencies on time.
- Allocation of monitoring & evaluation vote and capacity building should be improved.
- Employment of FAM should be reviewed often to avoid the often Transfers being experienced

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



.....
Name: Shoba Gufu
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 Moyale Constituency 2022-2027** plan are to:

- 1) To improve access to education and training
- 2) To improve learning environment
- 3) To improve the working environment of security and interior personnel
- 4) To enhance environmental conservation
- 5) To build youth talents and skills in sports
- 6) To improve access to ICT infrastructure

Progress on the attainment of Strategic development objectives

For purposes of implementing and cascading 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:

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To improve access to education and training	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - Increased number of students accessing education - Increased number of schools with adequate facilities and equipment - Improved performance in national examinations - Increased number of schools with 	<p>In FY 2024/2025- we increased number of useable classrooms by 66 through renovations and constructed 14 new ones for students and added new secondary 2 schools and 1 tertiary institution</p> <p>3000 students benefited from Bursary</p>

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Constituency Program	Objective	Outcome	Indicator	Performance
			adequate sanitation facilities	
Security	To improve the working and living conditions of security personnel in the Constituency	Increase and Improve the conditions of police stations within the constituency	- Increased number of housing units and offices for security personnel	In FY 2024/2025 we worked on completion of 3 Chief's offices and fenced other two offices
Environment	To promote environmental conservation in the Constituency	Increase in knowledge, skills and passion for sustainable environment practices	- Increased number of institutions with adequate sanitation facilities and water storage facilities and increase afforestation	In FY 2024/2025 we invested in water harvesting program in 10 schools by providing 10,000 liters water tanks, water harvesting gutters for hygiene and improved sanitation & tree planting.
EMERGENCY	To establish risk register for the constituency	Reduction in Risk Levels/Increased Risk and disaster preparedness	- Improved Constituency Internal Control System - Reduced level of complaints; resolved past cases and reduced reporting of present cases - Securing the services of a security firm	In the FY 2024/2025 We improved internal control system through checks and Strengthening corporate governance by inculcating a culture of best practices on NG-CDF mandate Installed fire extinguishers and bought sanitizers, face masks, thermos-guns, detergents, fumigation chemicals and water tanks for

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Constituency Program	Objective	Outcome	Indicator	Performance
				<p>fight against COVID19 global pandemic</p> <p>Maintained an open door policy of feed- back and respecting criticism while taking corrective measures and drawing valuable lessons learnt from reported complaints</p>

6. Governance Statement

National Government Constituency Development Fund Committee.

Each Constituency Committee shall comprise of:

- The national government official responsible for co-ordination of national government functions;
- Two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- Two women nominated in accordance with subsection (3). One of whom shall be a youth at the date of appointment
- One persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- Two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex-officio member without
- One member co-opted by the Board in accordance with Regulations made by the Board

Key notes on NGCDF Committees

- The first meeting of the NGCDFC shall be convened by the National Government official or in his absence by the FAM within sixty days of a new parliamentary term or by-election or on such day as may be designated the Cabinet secretary (Section 43 (6))
- The quorum of the Committee shall be one half of the total membership (Section 43 (7))
- The term of office of the committee shall be two years renewable but shall expire upon appointment of a new committee in a manner provided for in the Act (Section 43 (8))
- Whenever a vacancy occurs in the constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of thirty days Section 43 (10)
- The Committee shall meet at least six (6) times in a year but shall not hold more than twenty-four (24) meetings in the same financial year section 43 (11)
- A member of the Constituency Committee may be removed from office on any one or more of the following ground

A member of the Constituency Committee may be removed from office on any one or more of the following ground

- ❖ Lack of integrity;
- ❖ Gross misconduct;
- ❖ Embezzlement of public funds;
- ❖ Bringing the committee into disrepute through unbecoming personal public conduct;
- ❖ Promoting unethical practices; Causing disharmony within the committee;

- ❖ Physical or mental infirmity. Section 43 (13)

Decision to remove a member shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made

- ❖ A vacancy arising as a result of the removal of a member shall be filled in the manner set out in section 43 (1) and the minutes of the meeting shall indicate the fact of the removal or appointment of a member
- ❖ Dissolution of the Committee as provided for in section 44 of the Act
- ❖ During its first meeting, a Constituency Committee shall establish two sub-committees necessary for the proper performance of its functions

A person shall qualify to be appointed to NGCDF Committee if that person:

- ❖ is a citizen of Kenya; is ordinarily a resident and a voter within the Constituency; is able to read and write and to communicate in English and Kiswahili; meets the requirements of Chapter Six of the Constitution; is available to participate in the activities of a Constituency Committee
- ❖ A person who has previously served in a Constituency Committees constituted under the Fund or served in a leadership position in the Community may be appointed to NGCDFC

Functions of the NGCDF Committee

- ❖ Build the capacity of project management committees and sensitize the Community on the operations of the Fund;
- ❖ Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- ❖ Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act; 13
- ❖ Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- ❖ In approving a project and before submitting the to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution
- ❖ Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- ❖ In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects

Appointment of the Chairperson and Secretary

- ❖ A Constituency Committee shall elect the chairperson and secretary of a Constituency Committee during its first meeting and shall notify the Board of the appointments
- ❖ A person shall qualify to be elected as Chairperson or Secretary to a Constituency Committee if that person is the holder of a Kenya Certificate of Secondary Education

Chairperson

- ❖ Carry out consultations with the Officer of the Board seconded to the Constituency and other relevant stakeholders;
- ❖ Ensure members and staff of a Constituency Committee are properly trained;
- ❖ Encourage a culture of transparency and teamwork among the committee members;
- ❖ Be a signatory to the Constituency Fund Account; and
- ❖ Co-ordinate the compilation of project status reports every six months

The Secretary shall

- ❖ Be responsible for
- ❖ Carrying into effect the decisions of a Constituency Committee;
 - The day to day administration and management of the affairs of a Constituency Committee;
 - Supervision of the staff of the Constituency Committee;
 - In consultation with the Chairperson and the officer of the Board seconded to the Constituency, convene Constituency Committee meetings;
- ❖ Circulate notices and the agenda of meetings;
- ❖ Accurately record the proceedings of every Constituency Committee meeting and after confirmation and execution of the minutes transmit the minutes to the officer of the Board seconded to the Constituency for safe custody.
- ❖ Provide guidance to a Constituency Committee on management of meetings;
- ❖ Ensure minutes are readily available during subsequent meetings; and
- ❖ Ensure and facilitate effective communication amongst the members of a Constituency committee

16 meetings

S.no	Name	Designation	No. of meetings	Attendance
1	Shoba Gufu	Chairman	16	16
2	Peter Zerihun	Member	16	16
3	Juma Wolasa	Member	16	16
4	Fozia Hassan Manur	Member	16	16
5	Rukia Isaak Abduba	Member	16	16
6	Amina Isack Bante	Member	16	16
7	Nur Bonaya Huqa	Secretary	16	16

**National Government Constituencies Development Fund (NGCDF)
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8	Anthony Munyao	Fund Manager	16	16
9	Guyo Kanu	Member	16	16
10	Benedict Munyuoki	DCC	16	16

Conflict of Interest, Ethics and Conduct of NGCDFC

The NGCDFCs are required to provide evidence of compliance with Chapter Six of the Constitution on Leadership and Integrity. Non-compliance translates to rejection of the person to be a member of the NGCDFC. Each member of MOYALE NGCDFC was vetted through Chapter six before appointment. They are also trained on other statutes including the Leadership and Integrity Act 2012 and the Public Officer Ethics Act 2003. They are also guided by the code of conduct of the NGCDF Board. There were no case of misconduct and conflict of interest from NGCDFC during the period under review.

Risk Management

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

Some of the risk mitigation strategies that MOYALE NGCDFC has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring and evaluation

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plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

7. Management Discussion and Analysis

In the Financial year ended 30 June, 2025, Moyale constituency witnessed the increase in enrolment of students in both primary schools and secondary schools.

Also due to increase in allocations from 2020- 2025, all sectors improved tremendously ranging from education, environment and security. Also many bursaries helped the needy students and got chance to continue with their studies.

The review covers five financial years (2020/2021 through to 2024/2025). During this period, Moyale National Government Constituency Developed Committee received a total of Kenya Shillings **823,294,644.31** towards the implementation of various projects, with 2024/2025 recording the highest disbursement of Kenya Shillings **197,386,150** followed by 2023/2024 with Kenya Shillings **192,897,991** as shown below:

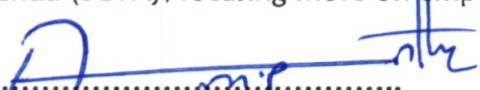
FINANCIAL YEAR	ALLOCATION (KSHS)
2020/2021	137,088,879
2021/2022	137,088,879
2022/2023	158,832,745
2023/2024	192,897,991
2024/2025	197,386,150
TOTAL	823,294,644

Several projects have been implemented up to the reporting date of June, 2025. A breakdown of the projects into sectors is given below.

Future development

To ensure the existence of NG-CDF into the future the NG-CDF Act may be re-amended to align more explicitly with the 2010 Constitution. Stronger delineation of roles between legislators and fund management is expected. The fund management should be digitized for better tracking of projects, payments, procurement, and public engagement.

There is need to place more emphasis on inclusive participatory processes, ensuring that projects meet actual community needs, especially youth and women. In addition, the NG-CDF is expected to align with government priorities under the Bottom-Up Economic Transformation Agenda (BETA), focusing more on empowering grassroots education and social services.


.....
Name: Anthony Munyao
Fund Account Manager

8. Environmental and Sustainability Reporting

Moyale constituency 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, Environment, and Sports. This pillar also makes special provisions for Kenyans with previously marginalized communities.

1. Sustainability strategy and profile -

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

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

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

2. Environmental performance

- NGCDF Moyale organized a tree planting at Moyale Girls Secondary school, St. Mary's Mixed day secondary school, Somare primary school and Manyatta mixed day secondary school.

3. Employee welfare

We invest in providing the best working environment for our employees. Moyale 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 of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

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

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

4. Market place practices-

Moyale 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 for purposes of uplifting them economically. Our ethical market practices ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honoring all contracts and settling payments promptly. NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

Moyale Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long-term, was submitted to the NG CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

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

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



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

The Accounting Officer in charge of the NGCDF-Moyale 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- Moyale Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

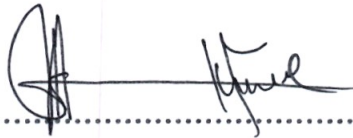
*National Government Constituencies Development Fund (NGCDF)
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The Accounting Officer in charge of the NGCDF Moyale Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing 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- Moyale Constituency financial statements were approved and signed by the Accounting Officer on 24 - 11 - 2025.



.....
Name: SHOBA GUFU
Chairman – NGCDF Committee



.....
Name: ANTHONY MUNYAO
Fund Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MOYALE 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 - Moyale Constituency set out on pages 1 to 61, which comprise of the statement of financial position as at 30 June, 2025 and

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

the statement of financial performance, statement of changes in net assets, statement of cash flows and the 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 - Moyale 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 (Amended 2022), 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. Unsupported Project Management Committee Accounts Bank Balances

The statement of financial position and Note 19 to the financial statements reflect cash and cash equivalents balance of Kshs.77,911,394, which includes Project Management Committee (PMC) account balances totalling Kshs.8,241,330. However, the relevant certificates of bank balances and bank reconciliations supporting the PMC bank balances were not provided for audit review.

Further, the PMC bank balances of Kshs.8,241,330 includes Kshs.131,549 held in forty-nine (49) dormant bank accounts and had not been returned to the Fund's main bank account, contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which stipulates that all unutilized funds of the Project Management Committee shall be returned to the Constituency main account.

In the circumstances, the accuracy and completeness of the PMC account balances of Kshs.8,241,330 could not be confirmed.

2. Undisclosed Outstanding Tax Arrears

The statement of financial position and Note 26 to the financial statements reflects a nil balance for trade and other payables. However, review of records and correspondences revealed that the NGCDF - Moyale Constituency had outstanding tax arrears amounting to Kshs.4,689 as indicated in the Kenya Revenue Authority (KRA) Enforcement Letter Ref. KRA/5/1002/26(12508) dated 17 June, 2025. The liability was not disclosed in the financial statements as required.

In the circumstances, the accuracy and completeness of the trade and other payables nil balance 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 - Moyale Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual amounts on comparable basis of Kshs.306,926,759 and Kshs.265,540,609 respectively, resulting to a shortfall of Kshs.41,386,150, or 13% of the budget. Similarly, the Fund spent a balance of Kshs.187,629,214 against actual receipts of Kshs.265,540,609, resulting to an under-absorption of Kshs.77,911,395, or 29% of actual receipts.

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

2. Late Disbursement of Funds

The statement of financial performance and Note 6 to the financial statements reflect transfers from the NGCDF Board balance of Kshs.197,386,150, which includes Kshs.41,386,150, or 21% of the transfers from the Board which had not been received as at 30 June, 2025. Out of the Kshs.41,386,150, an amount of Kshs.35,886,149 was received on 21 July, 2025 and the balance of Kshs.5,500,000 had not been received as at the time of audit on November, 2025.

The lack of disbursement affected the Fund's operations and negatively impacted on its cash flow.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

The following matters raised on National Government Constituencies Development Fund - Moyale Constituency in the previous year's audit report remain unresolved. The matters include:

1. Failure to Report Emergency Expenditure to the NGCDF Board
2. Failure to Submit Monthly Bank Reconciliation Statements
3. Irregular Procurement of Sports Items
4. Irregularities in Procurement Practices of Projects.
5. Unsatisfactory Implementation of Projects
6. Weaknesses in the Management of Bursaries
7. Lack of Project Management Committee Reports

Other Information

Management is responsible for the Other Information set out on page iii to xxxi, which comprise of Key Constituency Information and Management, NGCDF Committee, NG-CDF Chairman's Report, Statement of Performance Against Predetermined Objectives, 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 financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Presentation of the Financial Statements

The financial statements of the Fund were signed by the Chairman of the Fund, National Sub-County Accountant and the Fund Account Manager. However, the ICPAK number of

the National Sub-County Accountant who signed the financial statements was not indicated.

In the circumstances, the financial statements do not conform to the requirements and format issued by the Public Sector Accounting Standards Board, Kenya.

2. Failure to Maintain an Imprest Register

The statement of financial performance and Note 12 to the financial statements reflect use of goods and services balance of Kshs.8,780,584, which includes domestic travel and subsistence expenditure of Kshs.2,437,233. However, review of the internal controls on imprest management within the Fund revealed that an imprest register detailing the applicants' names, date of issue, amount issued, purpose, date of surrender and outstanding imprest was not maintained. This was contrary to Regulation 93(4)(c) of the Public Finance Management (National Government) Regulations, 2015 which requires that before issuing temporary imprests under paragraph (2), the Accounting Officer shall ensure that the applicant has been recorded in the imprest register including the amount applied for.

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

3. Lack of Procurement Plan and List of Registered Suppliers

The statement of financial performance and Notes 12 and 13 to the financial statements reflect use of goods and services of Kshs.8,780,584 and other government units certified works of Kshs.84,173,678, respectively. However, Management did not prepare an annual procurement plan to support the procurement activities undertaken during the year. This was contrary to Section 53(2) of the Public Procurement and Asset Disposal Act, 2015, which requires Accounting Officers to prepare a realistic annual procurement plan as part of the budget preparation process before the start of each financial year. Further, the procurements were not supported by an approved and updated list of prequalified suppliers used in selecting winning bidders, contrary to Regulation 33(3)(a) of the Public Procurement and Asset Disposal Regulations, 2020, which mandates procurement units to maintain standing lists of registered suppliers.

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

4. Project Implementation Status

The statement of financial performance and Note 13 to the financial statements reflect a balance of Kshs.84,173,678 in respect to other government units certified works, comprising of transfers to primary and secondary schools of Kshs.46,983,948 and Kshs.37,189,730 respectively, for implementation of various projects. However, audit inspection of the projects carried out on November, 2025 revealed the following anomalies:

4.1 Construction of Administration Block at Dambala Fachana Primary School

The Fund spent an amount of Kshs.4,073,024 on the construction of administration block. However, ceiling billed at a cost of Kshs.66,000 in the bill of quantities was poorly done

as only undercoat paint was applied to the ceiling instead of one undercoat and two finishing coats of plastic emulsion paints. In addition, the walls were painted with one coat instead of the three coats of emulsion paint billed at Kshs.31,500 as per the bill of quantities.

4.2 Renovations of Three Classrooms at Golole Primary School

The Fund spent an amount of Kshs.2,189,000 on renovations of three classrooms at Golole Primary School. However, the painting of external surfaces of the walls billed at Kshs.260,000 were not applied with three coats of emulsion paints and were poorly plastered. In addition, three doors billed at Kshs.36,000 were not fixed.

In the circumstances, the value for money on the implementation of the projects costing Kshs.6,262,024 could not be confirmed.

5. Failure to Report Emergency Expenditures to the NGCDF Board

The statement of financial performance and Note 14 to the financial statement reflect other grants and other transfers amount of Kshs.69,384,725, which includes an amount of Kshs.5,630,845 incurred on emergency projects. However, there was no evidence provided for audit to show that Management reported the emergency expenditure to the Board. This was contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which requires the utilization of emergency reserves be reported to the Board within thirty days of the occurrence of the emergency.

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

6. Failure to Open and Maintain a Deposit Account

During the year under review, the NGCDF - Moyale Constituency did not open or maintain a designated deposit account for holding third-party funds, contrary to the requirements of Section 12(1A) of the National Government Constituencies Development Fund Act, 2015, which stipulates that each Constituency shall open one deposit bank account for holding third-party monies, to be designated in the name of the respective Constituency.

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

7. Unauthorized Expenditure on Committee Expenses

The statement of comparison of budget and actual amounts reflects budgeted Committee expenses of Kshs.3,514,555 against actual expenses of Kshs.17,258,492, resulting in an unauthorized over-expenditure of Kshs.13,743,937, representing approximately 493% above the approved budget. This was contrary to Regulation 43(b) of the Public Finance Management (National Government) Regulations, 2015, which requires Accounting Officers to ensure that public funds are properly safeguarded and applied only for the purposes for which they were intended. Further, Management did not provide the mandatory commentary explaining any over-utilization above 100%, as required under the PSASB financial reporting template.

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

8. Unsupported Procurement of Goods and Services

The statement of financial performance and Note 13 to the financial statements reflect Kshs.84,173,678 on other government units certified works, comprising of primary and secondary schools actual expenditures of Kshs.46,983,948 and Kshs.37,189,730 respectively. Physical verification of the projects carried out on November, 2025 revealed the following anomalies:

8.1 Construction of Administration Block at Dambala Fachana Primary School

The primary schools' actual expenditure of Kshs.46,983,948 includes an amount of Kshs.4,073,024 paid for construction of an administration block at Dambala Fachana Primary School. However, the procurement file and payment voucher provided were not supported with invoice and professional opinion. This was contrary to Section 84(1) of the Public Procurement and Asset Disposal Act, 2015 which requires that the Head of Procurement Function of a procuring entity shall, alongside the report to the Evaluation Committee, review the tender evaluation report and provide a signed professional opinion to the Accounting Officer on the procurement or asset disposal proceedings.

8.2 Renovation of Three Classrooms at Galole Primary School

The primary schools' actual expenditure of Kshs.46,983,948 includes an amount of Kshs.2,189,000 paid for renovation of three classrooms at Galole Primary School. However, the tender opening register was not maintained and the Members of the Opening and Evaluation Committee did not initial each page of the minutes contrary to Section 78(6) and (11) of the Public Procurement and Asset Disposal Act, 2015. Further, the Bill of Quantities submitted by the bidders were not certified by the Clerk of Works and the Department of Public Works and lacked the bidders stamp to authenticate the details filled. As a result, it was not possible to verify or confirm whether the project was carried out in accordance with the approved specifications and standards set by the Department of Works.

8.3 Construction to Completion of Admin Block at St. Marys Mixed Secondary School

The secondary schools' actual expenditure of Kshs.37,189,730 includes an amount of Kshs.4,854,000 incurred on construction of an administration block at St. Marys Mixed Secondary School. However;

- i. There was no evidence of appointment of the Opening Committee Members, contrary to Section 78(1) of the Public Procurement and Asset Disposal Act, 2015, that requires an Accounting Officer of a procuring entity to appoint a Tender Opening Committee specifically for the procurement.
- ii. The tender opening register was not maintained and the Members of the Opening Evaluation Committee did not initial each page of the minutes. This was contrary to Section 78(6) and (11) of the Public Procurement and Asset Disposal Act, 2015.

The bill of quantities submitted by the bidders were not certified by the Clerk of Works and the Department of Public Works and lacked the bidders stamp to authenticate the details filled. As a result, it was not possible to verify or confirm whether the project was carried out in accordance with the approved specifications and standards set by the Department of Works.

8.4 Piping of Water from Borehole to Walda Mixed Secondary School

The secondary schools' actual expenditure of Kshs.37,189,730 includes an amount of Kshs.2,201,500 incurred on piping of water from borehole to Walda Mixed Secondary School. However;

- i. There was no evidence of appointment of the Opening Committee Members, contrary to Section 78(1) of the Public Procurement and Asset Disposal Act, 2015, that requires an Accounting Officer of a procuring entity to appoint a tender Opening Committee specifically for the procurement.
- ii. The tender opening register was not maintained and the Members of the Opening Evaluation Committee did not initial each page of the minutes contrary to Section 78(6) and (11) of the Public Procurement and Asset Disposal Act, 2015.
- iii. The Bill of Quantities submitted by the bidders were not certified by the Clerk of Works and the Department of Public Works and lacked the bidders stamp to authenticate the details filled. As a result, it was not possible to verify or confirm whether the project was carried out in accordance with the approved specifications and standards set by the Department of Works.
- iv. No contract was signed between the Fund and the successful bidder. This was contrary to Section 135(1) of the Public Procurement and Asset Disposal Act, 2015, which states that a formal contract, signed by the Accounting Officer or an authorized officer, must confirm all agreements between the parties.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter 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

Inadequacies in Bursary Management

The statement of financial performance and Note 14 to the financial statements reflect other grants and transfers actual expenditure of Kshs.69,384,725. Included in the expenditure is Kshs.40,000,000 and Kshs.21,859,000 in respect of bursaries for secondary schools and tertiary institutions respectively. However, the award of bursaries was not based on duly established and approved criteria capable of identifying needy students to ensure community participation, openness, transparency and inclusivity. In addition, no records were provided to confirm that the Fund maintained records of contact addresses and telephone numbers of the beneficiaries' education institutions to facilitate continuous communication/liaison for enhanced management of bursary.

In the circumstances, the efficiency in management of bursaries could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

01 December, 2025

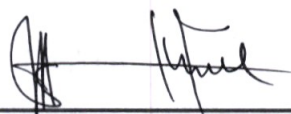
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11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	Period ended June 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	197,386,150
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		197,386,150
Expenses		
Employee costs	10	6,107,667
Committee expenses	11	13,868,492
Use of Goods and Services	12	8,780,584
Other Government Units Actual expenditure	13	84,173,678
Other Grants and Transfers Actual expenditure	14	69,384,725
Depreciation and amortization expense	15	1,340,831
Digital Hubs Actual expenditure	16	6,855,725
Total expenses		190,511,702
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		6,874,448

The Constituency financial statements were approved by the NGCDFC on 15/8 2025 and signed

by:



Chairman NG-CDF
Committee
Name: Shoba Gufu



National Sub-County
Accountant
Name: Patrick Njeru



Fund Account Manager
Name: Anthony Munyao

National Government Constituencies Development Fund (NGCDF)
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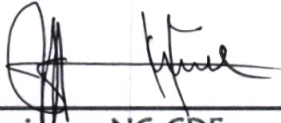
12. Statement of Financial Position as at 30th June, 2025

	Not e	2024-2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	77,911,394	48,008,684
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	41,386,150	61,531,924
Prepayments	22	-	268,521
Total Current Assets		119,297,544	109,809,129
Non-Current Assets			
Property, Plant and Equipment	23	4,022,494	5,363,325
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		4,022,494	5,363,325
Total Assets (A)		123,320,038	115,172,454
Liabilities			
Current Liabilities			
Trade and Other Payables	26		
Third Party Deposits	27		
Lease Liabilities	28		
Gratuity Provision	29	1,930,709	657,573
Total Current Liabilities		1,930,709	657,573
Non-Current Liabilities			
Lease Liabilities			
Total Liabilities (B)		1,930,709	657,573
Net Assets (A-B)		121,389,329	114,514,881
Represented by:			

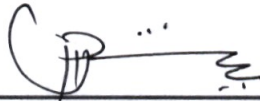
National Government Constituencies Development Fund (NGCDF)
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Accumulated Reserves		121,389,329	114,514,881
Accumulated Surplus			
Total Net Assets		121,389,329	114,514,881

The Constituency financial statements set out on pages 1 to 11 approved by NG CDFC on _____ 2025 and signed by:



Chairman NG-CDF
Committee
Name: Shoba Gufu



National Sub-County
Accountant
Name: Patrick Njeru
ICPAK M/No:



Fund Account Manager
Name: Anthony Munyao

National Government Constituencies Development Fund (NGCDF)
Moyale Constituency
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13. Statement of Changes in Net Assets for the year ended 30 June 20xx

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
As at 30th June 2024 (cash basis)	46,536,489		46,536,489
Adjustments: (to recognize assets and liabilities)			
Add Assets	68,635,965		68,635,965
Less Liabilities	657,573		657,573
As at July 1, 2024	114,514,881		114,514,881
Surplus/(Deficit) For the Period	6,874,448		6,874,448
Revaluation Gain/Loss	-	-	-
As at 30th June 2025	121,389,329	-	121,389,329

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

Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		217,531,924
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
OTHERS		
Total Receipts		217,531,924
Payments		
Employee costs		4,834,531
Committee expenses		17,358,492
Use of Goods and Services		8,512,063
Other Government Units Certified Works		84,173,678
Other Grants and Transfers		69,384,725
Digital Hubs Expenses		3,365,725
Total Payments		187,629,214
Net Cash Flows from/ (used in) Operating Activities		29,902,710
Cash flows From Investing Activities		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Net increase/(decrease) in cash & Cash equivalents		29,902,710
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		29,902,710
Cash and cash equivalents at Period Start	19	48,008,684
Cash and cash equivalents at Period End	19	77,911,394

National Government Constituencies Development Fund (NGCDF)
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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	197,386,150	48,008,685	61,531,924	306,926,759	265,540,609	41,386,150	86.40%
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
Totals	197,386,150	48,008,685	61,531,924	306,926,759	265,540,609	41,386,150	86.40%
Expenses							
Employee costs	6,439,926	2,342,603	2,382,250	11,164,779	4,834,531	6,330,248	43%
Committee expenses	3,248,000	-	266,555	3,514,555	17,358,492	(13,843,937)	127%
Use of Goods and Services	8,076,828	-	4,156,820	12,233,648	8,512,063	3,721,585	89.70%
Other Government Units Certified Works	67,700,000	41,831,368	48,032,866	157,564,234	84,173,678	73,390,556	56.80%
Other Grants and Transfers	99,938,744	2,089,714	3,324,175	105,352,633	69,384,725	35,967,908	63.40%
others	8,800,000	-	3,369,258	12,169,258	-	12,169,258	38.20%

*National Government Constituencies Development Fund (NGCDF)
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Annual Report and Financial Statements for The Year Ended June 30, 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		
Digital Hubs Expenses	3,182,652	1,745,000	-	4,927,652	3,365,725	1,561,927	68%
Funds Pending Approval**	-			-	-	-	
Total Expenditure	197,386,150	48,008,685	61,531,924	306,926,759	187,629,214	119,297,545	60.30%
Surplus for the period							


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

Explanatory Notes.

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	119,297,545
Less undisbursed funds receivable from the Board as at 30, June 2025	41,386,150
cash and cash equivalent	77,911,395

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on _____ 2025 and signed by:



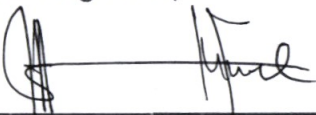
Fund Account Manager

Name: Anthony Munyao



National Sub-County Accountant

Name: Patrick Njeru
ICPAK M/No:



Chairman NG-CDF Committee

Name: Shoba Gufu

National Government Constituencies Development Fund (NGCDF)

Moyale 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

Program/Sub-program	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation Of Employees	6,439,926	2,342,603		8,782,529	4,834,531	3,947,998
1.2 Committee Allowances	2,048,000		266,555	2,314,555	5,486,516	(3,171,961)
1.3 Use Of Goods And Services	4,355,243		4,114,813	8,470,056	8,512,063	(42,007)
Sub-Total	12,843,169	2,342,603	4,381,368	19,567,140	18,833,110	734,030
2.0 Monitoring And Evaluation				-		-
2.1 Capacity Building	1,400,000		-	1,400,000	1,382,000	18,000
2.2 Committee Allowances	1,200,000		750,000	1,950,000	4,678,392	(2,728,392)
2.3 Use Of Goods And Services	2,321,584			2,321,584	2,321,584	0
Sub-Total	4,921,584	0	750,000	5,671,584	8,381,976	-2,710,392
4.0 Emergency	10,388,744					
Senior Construction					600,000.00	-
Senior Construction					125,028.00	-
Senior Construction					773,333.00	-
Comm. Of Domestic Taxes					15,467.00	-
MUZINA Gen. Construction					841,176.00	-

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

Comm. Of Vat					16,824.00	-
Seniour Construction					343,137.00	-
Comm. Of Vat					6,863.00	-
Manaju Ventures					454,901.00	
Comm. Of Domestic Tax					9,096.00	
Hujjaw Investment					398,039.00	
Comm. Of Domestic Tax					8,021.00	
Muuna General					761,960.00	
Manag'u Ventures					630,000.00	
Manag'u Ventures					647,000.00	
Sub-Total	10,388,744	0	0	10,388,744	5,630,845	4,757,899
5.0 Bursary And Social Security					-	-
5.1 Primary Schools					-	-
5.2 Secondary Schools	54,400,000	1,340,074		55,740,074.28	40,000,000	15,740,074
5.3 Tertiary Institutions	23,000,000		1,014,175	24,014,175	21,859,000	2,155,175
5.4 Special Needs	1,500,000			1,500,000		1,500,000
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
Sub-Total	78,900,000	1,339,714	1,014,175	81,253,889	61,859,000	19,394,889
7.0 Environment					-	-
Butiye Primary School	100,000	-		100,000		100,000
Heilu Mixed Secondary School	100,000	-		100,000		100,000
Manyatta Primary School	100,000	-		100,000		100,000
Somare Primary School	100,000	-		100,000		100,000
Sub-Total	400,000	0	0	400,000	0	400,000

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

8.0 Primary Schools Projects				-	-
Sololo Primary School	2,500,000			2,500,000	2,500,000
Anona Primary School	3,000,000			3,000,000	3,000,000
Christ The King Waye Goda Primary School	3,000,000			3,000,000	3,000,000
Elle Dimtu Primary School	1,750,000			1,750,000	1,750,000
Rawana Primary School	1,800,000			1,800,000	1,800,000
Dadach Ellele Primary School	1,800,000			1,800,000	1,800,000
Uran Goda Primary School	500,000			500,000	500,000
Badanrero Primary School	1,650,000			1,650,000	1,650,000
Ambalo Primary School	1,800,000			1,800,000	1,800,000
Adadi Primary School	3,200,000			3,200,000	3,200,000
Qonqom Primary Schhol	1,500,000			1,500,000	1,500,000
Bururi Primary School	1,500,000			1,500,000	1,500,000
Godoma Didiqo Primary School	1,800,000			1,800,000	1,800,000
Watiti Primary School	1,800,000			1,800,000	1,800,000
Nana Primary School	1,800,000			1,800,000	1,800,000
Teso Primary School	3,000,000			3,000,000	3,000,000
Bori Primary School	3,000,000			3,000,000	3,000,000
Butiye Primary School	1,200,000			1,200,000	1,200,000
Kinisa Primary School	1,500,000			1,500,000	1,500,000
Manyatta Primary School	3,000,000			3,000,000	3,000,000
Kuro Girls' Primary School	1,500,000			1,500,000	1,500,000
Hallo Bula Primary School	1,500,000			1,500,000	1,500,000
Sessi Primary School	3,000,000			3,000,000	3,000,000
Muslim Primary School	500,000			500,000	500,000

National Government Constituencies Development Fund (NGCDF)
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Moyale Special School For Mentally Challenged	1,500,000			1,500,000		1,500,000
Qate Primary School	1,800,000			1,800,000		1,800,000
Holale Primary School	1,000,000			1,000,000		1,000,000
Qilta Primary School	1,000,000			1,000,000		1,000,000
Kuro Girls Primary And Junior Secondary School	1,800,000			1,800,000		1,800,000
Moyale Special School		831,368.00		831,368	830,600.00	768
Misa Primary School			1,750,000.00	1,750,000	1,680,000.00	70,000
Mansile Primary School			1,000,000.00	1,000,000	960,000.00	40,000
Kinisa Primary School		1,650,000.00		1,650,000	1,575,000.00	75,000
Karr Bururi Primary School		1,750,000.00		1,750,000	1,680,000.00	70,000
Galole Primary School			2,350,000.00	2,350,000	2,189,000.00	161,000
Garse Primary School			1,750,000.00	1,750,000	1,680,000.00	70,000
Dadaoh Lokole Primary School			1,750,000.00	1,750,000	1,680,000.00	70,000
Butiye Primary School		4,500,000.00		4,500,000	4,251,414.00	248,586
Al Huda Primary School		1,750,000.00		1,750,000	1,680,000.00	70,000
Mado Adi Primary School			1,650,000.00	1,650,000	1,575,000.00	75,000
Krashdin Primary School		1,650,000.00		1,650,000	1,575,000.00	75,000
Funan Qumbi Primary School			1,650,000.00	1,650,000	1,575,000.00	75,000
Sessi Primary School		1,650,000.00		1,650,000	1,575,000.00	75,000
Harosa Primary School			1,650,000.00	1,650,000	1,650,000.00	-
Garse Primary School			1,750,000.00	1,750,000	1,680,000.00	70,000
Mukh Gura Primary School			1,750,000.00	1,750,000	1,680,000.00	70,000

National Government Constituencies Development Fund (NGCDF)
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Dambala Fachaa Primary School		4,275,000.00		4,275,000	4,073,024.00	201,976
Yaballo Primary School			750,000.00	750,000	750,000.00	-
Uran Goda Primary School		750,000		750,000	748,000.00	2,000
Manyatta Primary School			383,933.00	383,933	383,933.00	-
Moyale Special School For The Hearing Impaired			305,000.00	305,000.00	303,575.00	1,425
Somare Primary School		4,275,000.00		4,275,000.00	4,268,460.00	6,540
St.Marys Primary School		1,750,000.00		1,750,000.00	0.00	1,750,000
Somare Primary		500,000.00		500,000.00	500,000.00	-
Kuro Primary			1,705,000.00	1,705,000.00	1,700,825.00	4,175
Moyale Primary		1,725,000.00		1,725,000.00	1,724,115.00	885
Moyale Special School Primary					0.00	-
Uran Godha Primary School			1,750,000.00	1,750,000.00	1,428,115.00	321,885
Bori Primary School			1,703,933.00	1,703,933.00	1,702,130.00	1,803
Sub-Total	54,700,000	27,056,368	23,647,866	105,404,234	47,098,191	58,306,043
9.0 Secondary Schools Projects (List All The Projects)						-
Sololo Boys' Secondary School	2,500,000			2,500,000		2,500,000
Uran Mixed Secondary School	2,500,000			2,500,000		2,500,000
Harosa Mixed Secondary School	3,000,000			3,000,000		3,000,000
Odda Mix Secondary School	1,000,000			1,000,000		1,000,000
St. Mary's Mixed Secondary School	1,000,000			1,000,000		1,000,000
Sessi Mixed Secondary School	1,000,000			1,000,000		1,000,000
Moyale Girls Secondary	2,000,000			2,000,000	1,999,000	1,000

National Government Constituencies Development Fund (NGCDF)
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Walda Mixed Secondary School			2,300,000.00	2,300,000.00	2,201,500.00	98,500
Uran Mixed Secondary School Project			6,000,000.00	6,000,000.00	5,718,000.00	282,000
Township Mixed Secondary School Project			1,900,000.00	1,900,000.00	1,795,000.00	105,000
Sessi Mixed Secondary School Project		1,900,000.00		1,900,000.00	1,795,000.00	105,000
Odda Mixed Secondary School Project			1,780,000.00	1,780,000.00	1,780,000.00	-
Bori Junction Secondary School Project		6,000,000.00		6,000,000.00	5,448,000.00	552,000
Dr. Guracha Memorial High School Project		1,820,000.00		1,820,000.00	1,820,000.00	-
Heilu Mixed Secondary School Project			5,055,000.00	5,055,000.00	4,854,000.00	201,000
St. Mary's Mixed Secondary School Project		5,055,000.00		5,055,000.00	4,855,947.00	199,053
Manyatta Mixed Secondary School			3,000,000.00	3,000,000.00	2,810,810.00	189,190
Moyale Girls High School			2,000,000.00	2,000,000.00	1,998,230	1,770
						-
Sub-Total	13,000,000	14,775,000	22,035,000	49,810,000	37,075,487	12,734,513
10.0 Tertiary Institutions Projects (List All The Projects)						-

*National Government Constituencies Development Fund (NGCDF)
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				-		-
				-		-
Sub-Total	0	0	0	-	0	0
11.0 Security Projects				-		-
Heillu Police Post	1,300,000			1,300,000		1,300,000
Moyale Police Station-DCI Office	500,000			500,000		500,000
Moyale Sub- County Police Division Office-OCPD Office	250,000			250,000		250,000
Manyata Chief's Office	300,000			300,000		300,000
Somare Chief Office	2,700,000			2,700,000		2,700,000
Ambalo Chief's Office	2,700,000			2,700,000		2,700,000
Gurumesa Chief's Office	500,000			500,000		500,000
Moyale GK Prison	1,000,000			1,000,000		1,000,000
Ambalo Chief's Office	500,000		-	500,000		500,000
Somare Chief's Office	500,000			500,000		500,000
Goruma Chiefs Office		750,000.00		750,000.00	749190	810
Heilu Chiefs Camp			670,000.00	670,000.00	667075	2,925
Sololo Police Station			1,160,000.00	1,160,000.00	0.00	1,160,000
Moyale Police Station			160,000.00	160,000.00	159,558	443
Moyale Police Line			160,000.00	160,000.00	159,558	443
Moyale S/C Hqs			160,000.00	160,000.00	159,500	500
Dabel Police Station			160,000.00	160,000.00		160,000
Godoma Patrol Base			160,000.00	160,000.00		160,000
Nana Patrol Base			160,000.00	160,000.00		160,000

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

Sub-Total	10,250,000	750,000	2,790,000	13,790,000	1,894,880	11,895,120
12.0 Acquisition Of Assets				-		
12.1 Motor Vehicles (Including Motorbikes)			-	-		-
				-		-
12.2 Purchase Of Furniture And Fitiings				-		-
				-		-
12.2 Construction Of CDF Office		1,745,000.00		1,745,000	1,745,000	
Sololo Annex			1,745,000	1,745,000	1,745,000	
Digital Hub At Moyale NG-CDF Office Compound	3,182,652.00			3,182,652		-
Sub-Total	3,182,652	1,745,000	1,745,000	6,672,652	3,490,000	3,182,652
13.0 Others				-		-
Moyale Ict Hub			3,369,258.00	3,369,258	3,365,725.00	3,533
Moyale NG-CDF PMC			0	-		-
Moyale Law Courts	5,500,000			5,500,000		5,500,000
Moyale Ng-Cdf Office	1,000,000			1,000,000		1,000,000
Moyale Ng-Cdf Office	2,300,000			2,300,000		2,300,000
Moyale Ng-Cdf Strategic Plan				-		-
Sololo Ict Hub			1,799,257	1,799,257		1,799,257
Sub-Total	8,800,000	0	5,168,515	13,968,515	3,365,725	10,602,790
Funds Pending Approval**				-		-
Unapproved Projects		-		-		-
Aia	0			-		-
Sub-Total	0	-	-	-	-	-
Total	197,386,150	48,008,685	61,531,924	306,926,759	187,629,214	116,114,893

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

17. Notes to the Financial Statements

1. General information

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

2. Statement of Compliance and Basis of Preparation

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

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the International Public Sector Accounting Standards (IPSAS). The NG-CDF [Moyale] 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 [Moyale] 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.

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

3. Adoption of New and Revised Standards

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

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

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

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

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

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	This IPSAS is not applicable to the constituency this financial year
IPSAS 45: Property Plant and Equipment	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized 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>This IPSAS is applicable from 1st July 2025</p>
IPSAS 46: Measurement	<p>Applicable 1st January 2025</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>This IPSAS is not applicable to the constituency this financial year</p>
IPSAS 47: Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange</p>

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	<p>transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>This IPSAS is not applicable to the constituency this financial year</p>
<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>This IPSAS is not applicable to the constituency this financial year</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>This IPSAS is applicable from 1st July 2026</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> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

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	This IPSAS is not applicable to the constituency this financial year
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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 2024 to 30th June 2025 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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

c) Property, plant and equipment

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

d) 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 cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labor 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.

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6. Transfers from the NGCDF Board

Description	Period ended June 2025
NGCDFB Transfers (Allocation for the FY)	197,386,150
TOTAL	197,386,150

7. Grants/donations from other entities

Description	Period ended June 2025
	Kshs
Grants	-
Total	-

8. Finance income

Description	Period ended June 2025
	Kshs
Interest Income on Bank Deposits	-
Total	-

9. Miscellaneous income

Description	Period ended June 2025
	Kshs
Rental Income	-
Income from sale of tenders	-
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere (specify)	-
Total	-

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10. Employees cost

Description	Period ended June 2025
	Kshs
NG-CDFC Basic staff salaries	4,038,839
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	1,273,136
Employer Contributions Compulsory national social security schemes	523,987
Employer Contributions Compulsory Housing levy	128,197
Employer contributions to National Industrial Training Authority	3,000
Payee	20,916
Nhif/Shif	119,592
	-
Total	6,107,667

11. Committee Expenses

Description	Period ended June 2025
	Kshs
Sitting allowance	5,700,100
Other Committee expenses	8,168,392
Total	13,868,492

12. Use of Goods and services

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Description	Period ended June 2025
	Kshs
Utilities, supplies and services	579,200
Communication, supplies and services	48,000
Domestic travel and subsistence	2,437,233
Printing, advertising and information supplies & services	
Office Rent	
Training expenses	500,000
Hospitality supplies and services	94,424
Insurance costs	268,521
Specialized materials and services	
Office and general supplies and services	2,048,562
Fuel, oil & lubricants	570,017
Bank Charges	
Routine maintenance – vehicles and other transport equipment	138,062
Routine maintenance – other assets	
Strategic plan expenses	
Other operating expenses	2,096,565
Total	8,780,584

13. Other Government Units Certified Works

Description	Period ended June 2025
	Kshs
Primary Schools Actual expenditure	46,983,948
Secondary Schools Actual Expenditure	37,189,730
Tertiary Institutions Actual Expenditure	
Total	84,173,678

14. Other Grants and Other transfers

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Description	Period ended June 2025
	Kshs
Bursary – secondary schools	40,000,000
Bursary – tertiary institutions	21,859,000
Bursary – special schools	
Bursary - Education Support program	
Social Security program (SHIF)	
Security projects Actual Expenditure	1,894,880
Climate change mitigation projects	
Emergency projects Actual Expenditure	5,630,845
Roads projects	
Others specify	
Total	69,384,725

15. Depreciation and Amortization Expenses

Description	Period ended June 2025
	Kshs
Property Plant and Equipment	1,340,831
Intangible Assets	
Total	1,340,831

16. Digital Hubs Expenses

Description	Period ended June 2025
	Kshs
Construction/ renovation/Actual Expenditure	3,365,725
Digital Hub utility costs Water, Electricity,	
Maintenance of ICT equipment	
Maintenance of building	1,745,000
Others (specify)	1,745,000
Total	6,855,725

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17. Gain/loss on Sale of Assets

Description	Period ended June 2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Gain/loss on Sale of Asset	-

18. Impairment Loss

Description	Period ended June 2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

19. Cash and Cash Equivalents

Name Of Bank and Account No.	Period ended June 2025	Opening Statement 1st July 2025
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
KCB Bank A/C No. 1322054983 Moyale Branch	69,670,064	47,876,563.28
Operations account pending closure (Indicate name & account no.)	-	-
Name of Bank, account No. (Deposit account)	-	-
KCB Bank A/c No. Various (as per Annex 2) Moyale Branch	8,241,330	132,121.00
Total	77,911,394	48,008,684
Cash Balances		
Location 1	-	-

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Location 2	-	-
Other Locations (Specify)	-	-
Total	-	-
[Provided Cash Count Certificates for Each]		

20. Receivables from Exchange Transactions

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Total receivables		
Other exchange debtors (Specify)	-	-
Less: impairment allowance	-	-
Total receivables	-	-
a. Current receivables	-	-
b. Non-current receivables	-	-
Total Receivables (a+b)	-	-

Ageing Analysis for Receivables

Description	Period ended June 2025		% of the total
	2024-2025	% of the total	
Less than 1 year	-	-	-
Between 1- 2 years	-	-	-
Between 2-3 years	-	-	-
Over 3 years	-	-	-
Total (a+b)	-	-	-

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21. Receivables from Non-Exchange Transactions

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Transfers from NGCDFB	41,386,150	61,531,924.00
Outstanding imprest	-	-
Total	41,386,150	61,531,924

Ageing Analysis for Receivables

Description	Period ended June 2025		% of the total
	Kshs		
	2024/2025	% of the total	% of the total
Less than 1 year			
Between 1- 2 years	41,386,150	100%	
Between 2-3 years	-	100%	-
Over 3 years	-	100%	-
Total (a+b)	-	100%	-

22. Prepayments

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	-	268,521
Prepaid Electricity Costs	-	-
Other Prepayments (Specify)	-	-
Total	-	268,521

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Service concession assets	Total
Depreciation Rate		10%	25.00%	20%	12.50%	30.00%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2025	-	-	7,151,100	-	-	-	-	-	7,151,100
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As At 30 Sep/Dec/Mar/Jun 2025	-	-	5,363,325	-	-	-	-	-	5,363,325
Depreciation And Impairment									
Opening bal accumulated depreciation 1st July 2024	-	-	1,787,775	-	-	-	-	-	1,787,775
Depreciation	-	-	1,340,831	-	-	-	-	-	1,340,831
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At 30 Sep/Dec/Mar/Jun 2025	-	-	3,128,606	-	-	-	-	-	3,128,606

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Net Book Values			4,022,494						
Opening Bal as at 1 st July 2025	-	-	5,363,325	-	-	-	-	-	5,363,325
As At 30, 2025	-	-	4,022,494	-	-	-	-	-	4,022,494

23 b) Property, Plant and Equipment at Cost

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

	Cost	Accumulated Depreciation
	Kshs	Kshs
Land	-	-
Buildings	-	-
Plant And Machinery	-	-
Motor Vehicles, Including Motorcycles	7,151,100	4,022,494
Computers And Related Equipment	-	-
Office Equipment, Furniture, And Fittings	-	-
Total	7,151,100	4,022,494

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	-	-

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24. Intangible Assets and goodwill

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

25. Right-of use assets

Description	Buildings	Motor vehicles	Total
	Kshs	Kshs	Kshs
Cost			
As at 1 July 2024	-	-	-
Additions	-	-	-
As at 30 Sept/Dec/ March/June 2025	-	-	-
Accumulated Depreciation			
As at 1 July 2024	-	-	-
Charge for the year	-	-	-
As at 30 Sept/Dec/ March/June 2025	-	-	-
Carrying Amount			

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As at 30 Sept/Dec/ March/June 2025	=	=	=
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26. Trade and Other Payables

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Trade payables	-	-
Employee payables	-	-
Other payables	-	-
Total trade and other payables	-	-

Aging analysis: (Trade and other payables)	2024/2025	% of the Total	% of the Total
Under one year	-	%	%
1-2 years	-	%	%
2-3 years	-	%	%
Over 3 years	-	%	%
Total (tie to above total)	-		

27. Third-Party Deposits

	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Retention as at start of the period (A)	-	
Retention held during the period (B)	-	-
Retention paid during the period (C)	-	-
Closing Retention as at 30th June 2025, D= A+B-C	-	-

Retention aging analysis

	2024-2025	% of the total	% of the total
Less than 1 year	-	%	%
1-2 years	-	%	%

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2-3 years	-	%	%
Over 3 years	-	%	%
Total	-		

Valuation

28. Lease Liabilities

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

Maturity Analysis

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

Analyzed as:

Description	Amount
Current	-
Non- Current	-
Total	-

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29. Gratuity provision

Description	Period ended June 2025	Opening Statement
		1st July 2024
	Kshs	Kshs
Gratuity at the beginning of the period (A)	657,573	
Gratuity held during the period (B)	1,273,136	657,573
Gratuity paid during the period (C)	-	-
Total Gratuity provision as at period D=(A+B-C)	1,930,709	657,573

30. Cash Generated From Operations

	Period ended June 2025
	Kshs
Surplus for the period before tax	6,874,448
Adjusted for:	
Depreciation	1,340,831
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	
Changes in deferred income	-
Changes in payables	
Changes in payments received in advance	-
Net cash flow from operating activities	6,874,448

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

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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).

6. 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:

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i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June (2025)				
Receivables from exchange transactions				
Receivables from non-exchange transactions	41,386,150	41,386,150		
Bank balances	-	-		
Total	41,386,150	41,386,150		
As at 30 June (2024)				
Receivables from exchange transactions				
Receivables from non-exchange transactions	69,670,064	69,670,064		
Bank balances	8,241,330	8,241,330		
Total	77,911,394	48,008,684		

(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 recognized in the financial statements is considered

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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 (2025)				
Trade payables				
Current proportion of borrowings				
Provisions				
Deferred income				
Gratuity Provision			1,930,709	1,930,709
Total			1,930,709	1,930,709
As at 30th June (2024)				
Trade payables				
Current portion of borrowings				
Provisions				
Deferred income				
Gratuity Provision			657,573	657,573
Total			657,573	657,573

iii) Market risk

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The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The Entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Entity manages foreign exchange risk from future commercial transactions and recognized assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

Financial Risk Management

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

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
Current FY			
Euro	10%	-	-
USD	10%	-	-
Previous FY			
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

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

Management of interest rate risk

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

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data

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obtained from independent sources; unobservable inputs reflect the Entity's market assumptions. These two types of inputs have created the following fair value hierarchy:

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

iv) Capital Risk Management

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

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	121,389,329	114,514,881
Retained Earnings	6,874,448	-
Capital Reserve	-	-
Total Funds	128,263,777	114,514,881
Total Borrowings		
Less: Cash and Bank Balances	77,911,394	48,008,684
Net Debt/(Excess Cash And Cash Equivalents)	50,352,383	66,506,197
Gearing	0%	0%

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7. Related Party Disclosures

	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	5,700,100	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	94,468,076	-
Total	100,168,176	-

8. Segment Information

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

9. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	2024-2025	Opening Statement 1 st July 2024
	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)

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Contingent Liabilities

Description	2024-2025	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	-	-

10. Capital Commitments

Capital Commitments	2024-2025	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 authorized by the board but at the end of the year had not been contracted or those already contracted for and ongoing).

11. Events after the Reporting Period

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

12. Ultimate and Holding Entity

The Moyale 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.

13. Currency

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

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18. Annexes

Annex 1 – Summary of Asset Register

Asset class	Historical Cost balance brought forward (Kshs)	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical Cost (Kshs) At Year/period End
Land	7,976,000			7,976,000.00
Buildings and structures	4,550,000			4,550,000.00
Transport equipment	8,904,250			8,904,250.00
Office equipment, furniture, and fittings	1,377,000			1,377,000.00
ICT Equipment and Other ICT Assets				
Other Machinery and Equipment				
Intangible assets				
Total	22,807,250			22,807,250.00

(Attached a 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)

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Annex 2 –Reconciled PMC Bank Balances As At Period JUNE 2025

PMC	Bank	Account number	Bank Balance Current period	Opening Statement 1 st July 2024
Walda Mixed Secondary School	KCB	1335703357	885	885
Uran Mixed Secondary School Project	KCB	1334850461	2,540	
Township Mixed Secondary School Project	KCB	1334977046	2,365	
Sessi Mixed Secondary School Project	KCB	1335155295	1,885	
Odda Mixed Secondary School Project	KCB	1335703217	970	
Bori Junction Secondary School Project	KCB	1334947708	1,425	
Dr. Guracha Memorial High School Project	KCB	1336014822	1,310	
Heilu Mixed Secondary School Project	KCB	1335938249	425	425
Manyatta Mixed Secondary School	KCB	1335144358	1,750,000	
St. Mixed Sec. School	KCB	1335146359	954,000	
Moyale Girls High School	KCB	1334917930	2,770	2,770
Moyale Special School	KCB	1337090867	850	
Misa Primary School	KCB	1334931135	1,310	1,310
Mansile Primary School	KCB	1335130241	425	22
Kinisa Primary School	KCB	1335231099	850	

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Karr Bururi Primary School	KCB	1335602569	510	
Galole Primary School	KCB	1335686568	1,184	
Garse Primary School	KCB	1335108165	2,770	
Dadach Lakole Primary School	KCB	1135017948	1,385	
Butiye Primary School	KCB	1335129758	770	
Al Huda Primary School	KCB	1113397470	250	250
Alkhulafau Rashidin Primary School	KCB	1335155627	885	885
Funan Qumbi Primary School	KCB	1326493558	3,301	3,301
Sessi Primary School	KCB	1334977127	885	
Harhosa Primary School	KCB	1334977240	2,000	2,000
Mukh Gura Primary School	KCB	1335953477	510	
Dambala Fachana Primary School	KCB	1335688447	655	655
Yaballo Primary School	KCB	1335235388	925	925
Uran Godha Primary School	KCB	13366474270	323,770	
Manyatta Primary School	KCB	1334917108	933	
Moyale Special School For The Hearing Impaired	KCB	1335847456	1,600,000	
St.Marys Primary School	KCB	1339052717	1,750,000	
Somare Primary	KCB	1326473042	6,540	6,540
Kuro Primary	KCB	1338475134	4,175	4,175
Moyale Primary	KCB	1338591738	885	885
Bori Primary School	KCB	1338655884	550,000	550
Moyale Ict Hub	KCB	1336383550	365	365
Goromuda Chiefs Office	KCB	1336240849	365	365
Heilu Chiefs Camp	KCB	1336206398	2,925	2,925

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Sololo Police Post	KCB	1336206322	1,160,000	
Moyale Police Station	KCB	1340729334	885	885
Moyale S/C Hqs	KCB	1338540742	500	500
Anona Primary School	KCB	1335144358	460	460
Antut Primary School	KCB	1335146359	1,035	1,035
Odda Primary School	KCB	1334917930	3,290	3,290
Qalaliwe Primary School	KCB	1337090867	406	406
Qate Primary School	KCB	1334931135	1,156	1,156
Qonqoma Primary School	KCB	1335130241	1,669	1,669
Primary	KCB	1335231099	584	584
Sololo Primary School	KCB	1335602569	120	120
Somare Primary School	KCB	1335686568	984	984
Uran Godha Primary School	KCB	1335108165	852	852
Uran Primary School	KCB	1135017948	450	450
Watiti Primary School	KCB	1335129758	3,034	3,034
Waye Godha Primary School	KCB	1113397470	135	135

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Badhan Rero Police Posts	KCB	1335155627	650	650
Badhan Rero Police Posts	KCB	1333355627	386	386
Butiye Chiefs Office	KCB	1334977046	290	290
Dabel Chiefs Office	KCB	1335155295	806	806
Deputy Cc Office	KCB	1335703217	938	938
Funan Idha Ap Camp	KCB	1334947708	5,977	5,977
Golole Chiefs Office	KCB	1336014810	748	748
Golole Police Post	KCB	1335938251	500	500
Goromuda Chief Office	KCB	1335144366	52	52
Kinisa Chiefs Office	KCB	1335146378	133	133
Lami Chiefs Office	KCB	1334918901	3,770	3,770
Madho Adhi Chiefs Office	KCB	1335177047	520	520
Moyale Law Court	KCB	1335189047	879	879
Moyale Law Court	KCB	1335176801	879	879
Moyale Prison	KCB	1336781201	1,100	1,100

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Township Chief Office	KCB	1335123899	1,533	1,533
Uran Chiefs Office	KCB	1332781093	3,800	3,800
Uran Lataka Chiefs Office	KCB	1335761203	64,367	64,367
TOTAL			8,240,886	132,121

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Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Unaccounted committee allowances Validity of committee allowances could not be confirmed	Schedules for the committee allowances are availed.	Not Resolved	in consultation with the auditor general pending appearance before DEFAC
2.0	Summary of fixed assets Register The accuracy, completeness and rights and obligations of the fixed assets balance could not be confirmed	The Fixed assets register has been updated.	Not Resolved	in consultation with the auditor general pending appearance before DEFAC



Anthony Munyao
Fund Account Manager.