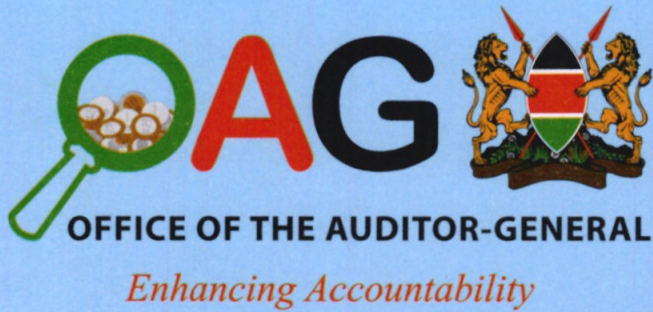
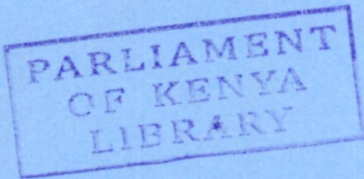


REPUBLIC OF KENYA



REPORT



OF


THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED

30 JUNE, 2025

 THE NATIONAL ASSEMBLY	
S LAID	
DAY.	
07 APR 2026	
TABLED BY:	Hon. Samuel Chapkang MP
CLERK-AT THE-TABLE:	A. Shibusko



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.

28 NOV 2025

RECEIVED



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

KAJIADO NORTH CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR FINANCIAL YEAR ENDED
30TH JUNE 2025

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

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

1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

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 Kajiado North 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	Keziah Wanjiru Murithi.
2.	National Sub-County Accountant	Boniface Mugambi Mutuma
3.	Chairman NGCDFC	Elizabeth Muthoni Njuguna
4.	Member NGCDFC	Warren Maina Njire
5.	Member NG CDFC	Tabitha Ruguru Kibue

(c) Fiduciary Oversight Arrangements

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

(d) NGCDF Kajiado North Constituency Headquarters

Kajiado North NGCDF Building
DCCs Compound next to the Law Court
Ngong Hills, KENYA.

(e) NGCDF Kajiado North Constituency Contacts

P.O. Box 72-00208
Telephone: (254) 756839435
E-mail: cdfkajiadonorth@ngcdf.go.ke
Website: wwwngcdf.go.ke/kajiadonorth

(f) Kajiado North Constituency NGCDF Bankers

I) Equity Bank, A/C No. 0730294643739
Ngong Branch
P.o box 72-00208
Ngong Hills

II) KCB Bank, A/C No. 1325719285
Ngong Branch
P.o box 72-00208
Ngong Hills

(g) Independent Auditor

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

(h) Principal Legal Adviser

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

3. NGCDF Committee

Name	Details
 Elizabeth Muthoni Njuguna	<p>Date of Birth: 06/05/1984</p> <p>Academic Qualification: Diploma in early childhood development and education teachers</p> <p>Work Experience: -Kajiado North constituency chair person. -Microsoft certified educator.</p>
 Warren Maina Njiire	<p>Date of Birth: 15/11/2000</p> <p>Academic Qualification: Bachelors of Purchasing and Supplies Management</p> <p>Work Experience: Kajiado north secretary year 2022-2024 -Preparing budget reports and financial documents. -Organizing and manage administrative task. -Kajiado North male youth representative.</p>
 Amina Edin	<p>Date of Birth: 13/09/1997</p> <p>Academic Qualification: - Bachelor of Arts in Strategic Development Studies - Diploma in Development studies and social work</p> <p>Work Experience: -Kajiado North female youth representative</p>
 Robert Gitau Muoria Sungura	<p>Date of Birth: 01/11/1970</p> <p>Academic Qualification: -Diploma in Project Management -Bachelors in public administration and management (on going)</p> <p>Work Experience: -Member of county assembly</p>

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

	<p>-Represented the people of Ngong ward as MCA in Kajiado county From December 2017-August 2022. -Business representative, stallion insurance company. -Business manager Tras sungura incorporated. -Men representative Kajiado North Constituency</p>
 David Lepasha Mutarin	<p>Date of Birth: 1960</p> <p>Academic Qualification: Kenya Certificate of Secondary Education</p> <p>Work Experience: Kajiado North constituency male adult representative</p>
 Mary Mumbi Ngigi	<p>Date of Birth: 14/09/1989</p> <p>Academic Qualification: Kenya Certificate of Secondary Education</p> <p>Work Experience: - -AMREF social works -Kajiado North female adult representative</p>
 Tabitha Ruguru	<p>Date of Birth: 17/06/1984</p> <p>Academic Qualification: Kenya certificate of Secondary education</p> <p>Work Experience: -Working as a community Health committee member in Ngong -Working as a representative of persons with disabilities in Kajiado north constituency.</p>
 Joseph Njunge	<p>Date of Birth: 05/01/1963</p> <p>Academic Qualification: -Bachelor of purchasing and supplies management</p> <p>Work Experience: -Kajiado north constituency male adult representative -Office manager for MCA ooloolua ward 2013-2022.</p>



Sylvia Ochola

Date of Birth:
15/02/1988

Academic Qualification:
Bachelors' degree

Work Experience:
Child fund Africa, Ministry of interior



Keziah Muriithi

Date of Birth:
09/07/1986

Academic Qualification:
Bachelors' degree

Work Experience:
Cooperative Bank of Kenya, NGCDF Board



4. NG-CDFC Chairman's Report



Name: Elizabeth Muthoni Njuguna
Title: Chairperson, Kajiado North NGCDFC

The Kajiado North Constituency has residents that have continuously been in the forefront advocating for and effectively in cascading the objectives of the National Development Plan, over the years. They are aware of their rights and the power bestowed on them by the Constitution of Kenya (2010) in relation to implementation of all the development programmes within the constituency. The Constitution of Kenya gives the right to participate in public forums in order to air their opinions, forward their development needs and agenda as well as grievances through public participation. They too get an opportunity to give feedback in relation to the already implemented programmes by the government through different agencies. The utilization of the NG-CDF fund has always been carried out with fairness, transparency, openness and accountability.

EMERGING ISSUES

- The transition from 8.4.4 curriculum into CBE which has both junior and senior schools has had impacts on the education sector which forms the major sector that receives funds from the fund. Resources such as extra classrooms due to the extra class in primary schools, desks, books, classrooms, science laboratories and equipment sanitary facilities among others, have continually required urgent interventions.

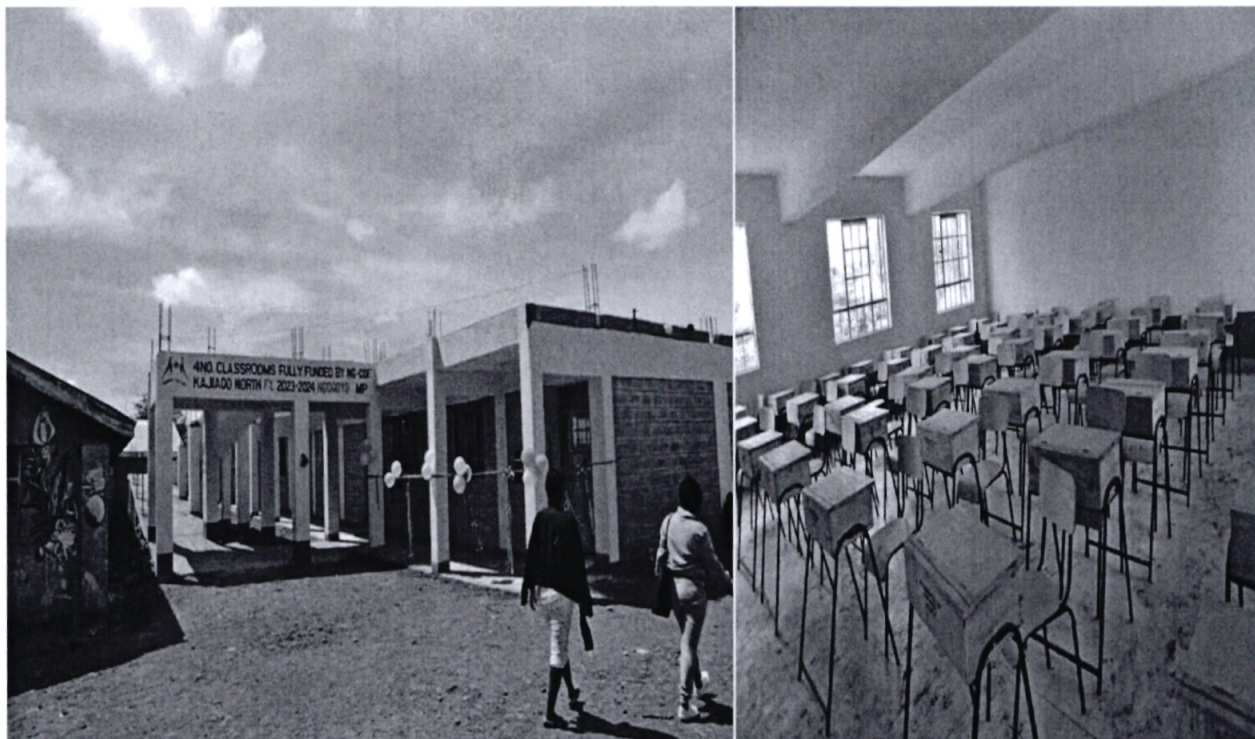
- Land has continually become scarce especially in Kajiado North Constituency which is the bedroom of Nairobi. In this way the NGCDF Committee has been exclusively adopted implementation of projects with suspended floor slabs to ensure maximum utilization of available land. This has had an impact on the cost of implementation and significantly reduced the number of institutions that could be reached within the financial year.
- Due to the presidential directive on implementation of digital hub projects, the NGCDF has dedicated some funds to achieve and functionalize at least one digital hub per constituency.

KEY ACHIEVEMENTS

The following are some of the key projects that have been undertaken.



Embulbul Primary School construction of 8No. classrooms fully implemented in the 24/25FY



Construction of 4 No. Fully equipped classrooms in Arap Moi Primary School



Ilmerijo Primary School, Construction of a 4 No classroom block



Lekurruki Chiefs Office in Olkeri ward.

IMPLEMENTATION CHALLENGES.

1. The untimely disbursement of funds has been the greatest challenge facing the NG-CDF Kajiado North and as such most of the projects were not implemented as planned. This translated into continued challenges of space and facilities in our institutions of learning with classrooms having over 100 students who share desks and other facilities in dilapidated conditions of the schools' structures.
2. Parliament took too long to gazette the committee members with the members not gazetted as at the time of reporting this hampering implementation of projects which include training and capacity building.

RECOMMENDED WAY FORWARD.

1. The NG-CDF Board to ensure timely disbursement of funds to allow the entity execute its projects within the stipulated times. The NG-CDF Committee has prioritized issuance of bursaries and this helps to ensure each child is able to access education.
2. The NG-CDF Committee has allocated more funds on construction of primary and secondary schools for the community to be able to access the institutions regardless of

the hardship. The committee has also provided funds for provision of mobile laboratories to solve the issue of science laboratories in the Junior Secondary Schools.



Elizabeth Muthoni Njuguna
Chairman NGCDF Committee

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

Introduction

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

The key development objectives of the *NGCDF Kajiado North Constituency 2024-2025* plan are to:

- 1. Improve access, affordability and availability of quality education*
- 2. Youth Empowerment by harnessing talent*
- 3. Emergency Support*
- 4. Climate Change Mitigation-to improve environmental sustainability*
- 5. Improve security preparedness and service delivery*

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To improve access, affordability and availability of quality education	Improved quality of education (enrolment, retention, transition rates) in the constituency Increased transition to	Expansion of schools through rehabilitation/ renovation/ construction of classrooms in various primary, integrated and secondary schools in the constituency	In FY 2024/2025 The Kajiado North NGCDF allocated funds for construction laboratories two for secondary schools with one and one for primary institutions. Six mobile laboratories were also funded for junior

	To have all children of school going age attending school	secondary schools and tertiary institutions	<p>Establishment of new schools (both primary and secondary)</p> <p>Construction/renovation of laboratories in secondary schools in the constituency</p> <p>Construction/renovation of multipurpose halls in all schools</p> <p>Construction/renovation of libraries in secondary schools</p> <p>Construction/renovation of dormitories in secondary schools</p> <p>Construction/renovation of toilet blocks in both primary and secondary schools</p> <p>Provision of bursary to needy and bright secondary school/tertiary institutions' students</p> <p>Fencing schools</p> <p>Landscaping and beautification of school compounds</p> <p>Provision of water harvesting infrastructure to schools</p>	<p>secondary schools across various institutions.</p> <p>The fund also implemented overhaul of the learning areas and allocated for the renovation of 14 classrooms in two primary school. 18 new classrooms on storeyed structured were also an achievement of the financial year's budget.</p> <p>Modern sanitary facilities were a key achievement in two institutions. The bursary fund was done at 25% of the allocation, benefiting approximately 5000 needy students in secondary and tertiary institutions with over 200 receiving full and partial scholarships during the year.</p>
Security		To improve security and bring government services close to the people	<p>Improve welfare & working environment for security personnel</p> <p>Improved security in Kajiado North Constituency</p>	<p>The Kajiado North NGCDF set aside funds for the securing of four security institutions by constructing perimeter walls. Construction of sanitary facilities landscaping and climate change mitigation interventions were also</p>

				done within the security facilities.
Climate change mitigation activities	Climate Change Mitigation Interventions	To improve water access in schools and security facilities	Improve green cover in the region Protection of water catchment areas and improve water harvesting	The NGDCFC funded for the establishment of 1000 tree seedlings in the Oloolua forest for reforestation of the forest and transplanting to institutions around the constituency. Water harvesting and storage also formed a major intervention by the fund.
Emergency	To prevent adverse impacts on local communities	Improve sanitation facilities in schools	Unforeseen occurrences in the constituency well attended to	The Kajiado North NGCDF in its emergency interventions funded the construction of sanitation facilities in 1 primary school and the relocation of Helena Road chief's office which are marked for demolition as it was put up on the road reserve. Funds reallocated from the emergency kitty during the year provided interventions in building modern toilets and landscaping in learning institutions.
Others (NGCDF Office installation of water harvesting, car shade)	To improve efficiency and convenience to the office	Improve service delivery to the people	Water harvesting interventions reducing loss of rain water, damage by surface runoff and proper maintenance of motor vehicle by construction of a car shade	The Kajiado North NGCDF successfully funded the installation of a massive water harvesting intervention as well as a carpark shade to avoid damage of the constituency motor vehicle and other stakeholder' vehicles.

6. Governance Statement

Functions and appointment of NG-CDF Committee

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

Appointment

Regulation 5(1) makes reference to procedure of member selection, the members of a Constituency Committee provided for under section 43(2) (b), (c) and (d) of the CDF Act shall be selected by a selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee.

Regulation 5(2) refers to occurrence of a vacancy, a vacancy shall occur in Constituency Committee upon—

- a) Commencement of a new parliamentary term;
- b) Dissolution of a Constituency Committee;
- c) Removal of a member of a Constituency committee; or
- d) The occurrence of a vacancy in a Constituency Committee.

Regulation 5 (3) refers to constitution of a selection panel, upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

Regulation 5(4) refers to members constituting selection panel, the selection panel referred to in paragraph (1) shall consist of—

a) One person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;

b) The Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and

c) Two persons, one of either gender, nominated by the Constituency office.

Regulation 5(5) refers to invitation of applicants for appointment to be members of the committee, the officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

Regulation 5(6) the selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into

account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act

Regulation 5(7), the officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates

Together with the report of the selection panel.

Regulation 5(8) the Board shall co-opt the person referred to in section 43(2)(g) of the Act to ensure equitable representation in the membership of a Constituency Committee.

Regulation 5(9) refers to notification on nomination, the Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

Regulation 5(10) the Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2, (b), (c), (d) and (e) of the Act to the National Assembly for approval.

Regulation 5(11) refers to appointment and resignation, the Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43(2), (b),(c) or (d) shall be a mandatory signatory to the Constituency accounts.

Appointment of Kajiado North NG-CDFC

In accordance with section 43 sub sections (1), (2) of the National Government Constituencies Development Fund act, Kajiado North NG-CDF advertised for the post of NGCDFC detailing the necessary requirements where several applicants showed interest for the same by forwarding their applications.

Vetting of the submitted application letters was done critically by a select committee which was created for the purpose. Successful applicants were thereafter contacted for an interview session which was scheduled at a later date.

The interviews were conducted and in accordance with section 43(3) of the NGCDF Act, the names of the successfully selected individuals were forwarded to the board together with the names forwarded by the DCC and the constituency manager.

The selected members were gazetted on 21st May 2025, in gazette notice number Gazette Notice Vol. CXXVII-No. 98

Handing over from the previous committee was then smoothly done between the outgoing committee and FAM and the newly gazetted committee and new FAM was overseen by the Deputy County Commissioner's office. The first meeting was held on 27th May, 2025 which was chaired by the office of the DCC and the members were able to choose their office bearers.

The following members were elected

Chairperson	Elizabeth Muthoni Njuguna	ID No 24460991
Secretary	Amina Edin Kalla	ID No 35560626

Removal of a member of NGCDF Committee

(1) A member of the Constituency Committee may be removed from office on any one or more of the following grounds—

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practices;

(f) Causing disharmony within the committee.

(g) Physical or mental infirmity.

(2) A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

(3) A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

In Kajiado North NG-CDF, there was no committee member removed under the above reasons before their term had come to an end. However, one member of the previous committee exited upon expiry of his term.

The NG-CDF Committee roles are as follows

1. Participate in ward meetings, collect data on projects and Consider projects submitted from various wards in accordance with the Act, approve for funding those projects, make the project proposal to be submitted to the NG-CDF Board
2. Ensure timely and efficient disbursement of funds to projects.
3. Ensure efficient management of the Fund.
4. Co-ordinate the implementation of projects
5. Receive and address complaints that may arise within the constituency
6. Encourage best practices in the implementation of projects.
7. Employ NG-CDF Staff
8. Perform such other duties as the Board may deem necessary from time to time for the proper management of the Fund.

The functions of a Constituency Committee shall be to –

- a) Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
- b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;

- c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- e) In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) falls within the functions of the National Government under the Constitution;
- f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- j) Ensure that all projects receive adequate funding and are completed within three years;
- k) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- l) Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- n) Ensure that project reports are prepared and submitted to the Board;
- o) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;

- p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- q) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- r) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- s) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- t) Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain-
 - i) A list of all the new projects commenced during the financial year and their completion status; and
 - ii) A list of all projects approved, funded and commenced during previous financial years, and their completion status;
- j) Enter into performance contracting with the Board on an annual basis;
- k) In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- l) Receive returns from project management committees in accordance with regulation 15;
- m) Maintain a database of project management committees and reports from the respective committees;
- n) Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;
- o) Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
- a) Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;

- b) Ensure that the committee does not enter into commitments for which funding has not been allocated;
- c) Ensure projects are labelled in accordance with the guidelines issued by the Board; and
- d) Perform any other function assigned to it by the Board.

Induction, and training of NG-CDFC Members

The training of the NG-CDFC members is coordinated by the region office through the regional coordinator and the fund's manager. The facilitators are from different departments of the NG-CDF Board and other experts from other ministries.

The objectives of training NG-CDF Committee are

1. To carry out training of all the NG-CDF committee members
2. To impart knowledge to the participants who in turn will execute the NG-CDF mandate on behalf of the board.
3. To ensure smooth running of the NG-CDF offices across the Nairobi Region.

Expectations from NG-CDF Committee

- To see changes in the constituencies i.e. transformation of operations at the constituencies.
- To exchange of ideas with members from other constituencies.
- To understand the roles of the NG-CDF Committee.
- To learn and understand the procurement process.
- To get a clarification on the legal status of NG-CDF.
- To find out how people living with Disability helped.

Share best practices for bench-marking purposes

NGCDFC Meetings.

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings. The table below shows Kajiado North NGCDFC meetings held in the FY 2024/2025.

Committee Member	08.07 2024	23.07 2024	28.08 2024	26.09 2024	09.10 2024	14.11 2024	14.12 2025	16.01 2025	20.02 2025	4.04. 2025	30.4. 2025	23.5 2025	20.6. 25
Elizabeth Njuguna	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Robert Sungura	✓	✓	×	×	×	✓	✓	✓	✓	✓	✓	✓	✓
Warren Maina	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Keziah Muriithi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Mary Mumbi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Amina Edin	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
David Lepasha	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Martin Kimemia	✓	✓	✓	✓	×	✓	✓	✓	✓	✓	✓	×	×
Tabitha Ruguru	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Sylvia Ochola	✓	✓	✓	✓	✓	×	✓	✓	✓	✓	✓	✓	✓

✓ Means one meeting in a month.

X Means no meeting attended

Members Remuneration

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

allowance of five thousand per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

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

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2022/2023 no member of NGCDFC Kajiado North contravened conflict of interest policy.

Risk Management

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

Some of the risk mitigation strategies that NGCDFC Kajiado North has implemented include the following:

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

7. Management Discussion and Analysis

In the financial year 2024/2025 the NG-CDF Kajiado North Constituency had a budget of Kshs. 337,688,126. Out of this, Ksh 3,000,000 was allocation for the 2019-2020 FY, while Ksh 59,936,153 was allocation for 2023-2024FY and Ksh 179,898,371 being allocation for the financial year 2024-2025. The opening balance of Ksh 97,505,112 also formed part of the original budget. The management received a disbursement of 72.8% of its current financial year's budget. During the year a total of Ksh 156,443,986 was paid translating to 83.4% utilization of the funds received during the year through implementation of tangible/ physical projects targeted within the financial year as well as issuance of bursaries to needy students. The unutilized emergency fund for the previous and current financial years was envisioned to considering other projects after the close of the financial year. The management was advised therefore to resubmit the emergency kitty as well as the PMC account savings for consideration on other priority projects.

The funds disbursed were utilized in the implementation of projects including but not limited to: Construction of 20 classrooms across Embulbul, Kerarapon, Ilmerijo, and Arap Moi Primary Schools, as well eight classrooms in Kerarapon and Nkaimurunya Secondary Schools, all these on storey structures. Nkaimurunya, Olkeri and Embulbul digital Hubs were also major beneficiaries without mentioning a host of other projects across other sectors. Bursary to both Secondary and tertiary institutions constituted payments of Ksh 39,945,993 translating to 25.53% of the total payments.

The ultimate plan for the year was continuous improvement of infrastructure in our education institutions which clearly shows the commitment of Kajiado North NG-CDF towards achieving 100% transition rate. However, there were challenges of funds disbursements during the year causing delayed realization of these plans but we look forward to achieving them in the next financial year.

With an original budget of Kshs. 179,898,371, the following was the allocation distribution



1	Compensation of employees	4,420,023.
2	Committee Expenses	2,068,000.
3	Use of Goods and Services	9,502,810.
4	Transfers to other Government Units	88,750,000.
5	Other Grants and Transfers	67,957,538.
7	Digital Hubs Expense	4,800,000
8	Others	2,400,000
TOTAL:		179,898,371

Name: Keziah Muriithi
Fund Account Manager

8. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Kajiado North 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 Kajiado North 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. **Climate change mitigation activities:** 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

Environmental matters relate to mitigation of the climate change effects that has been put forward as a government agenda. The recent amendment of NG-CDF Act 2015 to increase the allocation to climate change mitigation activities from 2% to 5% has ensured this objective is achieved through the NGCDF Fund. Kajiado North NG-CDF in its 2024-2025 planted 2000 seedlings of indigenous, exotic and fruit trees within Ololua forest for reforestation of the forest and transplanting in schools within the constituency, rain water harvesting and collection was also an intervention that the constituency undertook.

3. Employee welfare

We invest in providing the best working environment for our employees. Kajiado North 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. Kajiado North 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-

Kajiado North 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 honouring 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-

Kajiado North 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

Kajiado North 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 NGCDF 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 NGCDF during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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



Keziah Muriithi
Fund Account Manager

9. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Kajiado North 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 30th 2025. This responsibility includes: Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; Designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; Safeguarding the assets of the entity; Selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Kajiado North 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 Period Ended June 30th 2025, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kajiado North Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

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

Approval of the financial statements

The NGCDF- Kajiado North Constituency financial statements were approved and signed by the Accounting Officer 12th November 2025.

.....


Name: Elizabeth Muthoni
Chairman – NGCDF Committee

.....


Name: Keziah Muriithi
Fund Account Manager

REPUBLIC OF KENYA



Enhancing Accountability

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 - KAJIADO NORTH 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.

An Unmodified Opinion is issued when the Auditor-General concludes that 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 aim to address the Auditor-General's statutory roles and responsibilities 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

Opinion

I have audited the accompanying transitional International Public Sector Accounting Standards (IPSAS) financial statements of National Government Constituencies Development Fund - Kajiado North Constituency set out on pages 1 to 59, which comprise

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

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

In my opinion, the transitional International Public Sector Accounting Standards (IPSAS) financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kajiado North 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 International Public Sector Accounting Standards (IPSAS) 33 and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.344,225,743 and Kshs.292,327.372 respectively, resulting to under-funding of Kshs.51,898,371 or approximately 15% of the budget. Similarly, the Fund expended Kshs.156,013,986 against actual receipts of Kshs.292,327,372 resulting to under-absorption of Kshs.136,313,386 or approximately 47% of actual receipts.

The under-budgeting and under-absorption affected planned activities and may impact negatively on service delivery to the public.

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. There were no key audit matters to report in the year under review.

Other Information

The Management is responsible for the Other Information set out on pages iii to xxxiv which comprise of Key Constituency Information and Management, NG-CDFC Committee, NGCDF Chairman's Report, Statement of Performance Against Pre-Determined 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 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. Non-Compliance with Law on Staff Ethnic Composition

During the year under review, the total number of employees of the Fund was eight (8) out of whom seven (7) or approximately 88% of the total number were members from one ethnic community in the County. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public Institution shall have more than one-third of its staff establishment from the same ethnic community.

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

2. Failure to Prepare and Submit Quarterly Financial Reports

During the year under review, Management did not prepare and submit quarterly reports to The National Treasury contrary to Section 83(1)and(2) of the Public Finance

Management Act, 2012 which require an Accounting Officer for a National Government entity to prepare a report for each quarter of the financial year in respect of the entity and not later than fifteen days after the end of each quarter and submit the quarterly reports to The National Treasury.

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

3. Failure to Close Project Management Committee (PMC) Accounts

Annex 2 to the financial statements reflect a balance of Kshs.52,633,524 held in various Project Management Committee (PMC) accounts. However, nine (9) of the PMC accounts held a combined balance of Kshs.635,160 which had remained outstanding for over one (1) year after completion of the projects without being transferred back to the main National Government Constituencies Development Fund (NG-CDF) account contrary to the requirements of Section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which states that all unutilized funds of the Project Management Committee shall be returned to the Constituencies Account.

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance 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


04 December, 2025

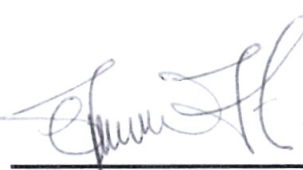
*National Government Constituencies Development Fund (NGCDF)
Kajiado North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*


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

	Note	FY 2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,898,371
Transfers from domestic and foreign partners	7	
Revenue from exchange transactions		
Finance income	8	
Miscellaneous income	9	16,700
Total revenue		179,915,071
Expenses		
Employee costs	10	4,613,297
Committee expenses	11	1,715,243
Use of Goods and Services	12	7,553,028
Other Government Units Actual expenditure	13	86,606,366
Other Grants and Transfers Actual expenditure	14	43,799,441
Depreciation and amortization expense	15	2,045,080
Digital Hubs Expenses Actual expenditure	16	6,845,589
Total expenses		153,178,043
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	
Impairment loss	18	
Surplus/(Deficit) for the year		26,737,028

The Constituency financial statements were approved by the NGCDFC on 12th November 2025 and signed by:


Chairman NG-CDF
Committee
Name: Elizabeth Muthoni


National Sub-County
Accountant
Name: Boniface Mugambi
ICPAK M/No:17392


Fund Account Manager
Name: Keziah Muriithi


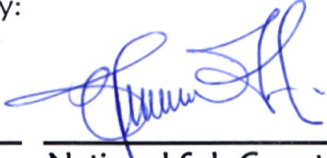

National Government Constituencies Development Fund (NGCDF)
Kajiado North Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

12. Statement Of Financial Position as at 30th June, 2025

	Not e	FY 2024/2025 Kshs	Opening Statement 1st July 2024 Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	136,330,086	104,791,229
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	51,898,372	59,536,143
Prepayments	22	-	-
Total Current Assets		188,228,458	164,327,372
Non-Current Assets			
Property, Plant and Equipment	23	6,373,883	938,963
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		6,373,883	938,963
Total Assets (A)		194,602,341	165,266,335
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	3,433,944	1,222,206
Lease Liabilities	28	-	-
Gratuity provision	29	553,365	166,125
Total Current Liabilities		3,987,309	1,388,331
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		3,987,309	1,388,331
Net Assets (A-B)		190,615,032	163,878,004
Represented by:			
Revaluation Reserves			
Accumulated Surplus		190,615,031	163,878,004
Total Net Assets		190,615,031	163,878,004

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

The Constituency financial statements set out on pages 1 to 14 approved by NG CDFC on 12th November 2025 and signed by:

 Chairman NG-CDF Committee Name: Elizabeth Muthoni	 National Sub-County Accountant Name: Boniface Mugambi ICPAK M/No:17392	 Fund Account Manager Name: Keziah Muriithi
--	--	--

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

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
Fund Balance as at 30 th June 2024		36,207,868	36,207,868
Adjustments			
Recognition of Assets		128,892,342	128,892,342
Recognition of Liabilities		1,222,206	1,222,206
As at July 1, 2024		163,878,004	163,878,004
Surplus/(Deficit) For the Period		26,737,028	26,737,028
Revaluation Gain/Loss		-	-
As at June 30, 2025		190,615,031	190,615,031

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

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

	Notes	FY 2024/2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		187,536,143
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		16,700
Total Receipts		187,552,843
Payments		
Employee costs		4,253,334
Committee expenses		1,715,243
Use of Goods and Services		7,553,028
Other Government Units Certified Works		84,210,559
Other Grants and Transfers		43,875,657
Digital Hubs Expenses		6,926,166
Total Payments		148,533,986
Net Cash Flows from/ (used in) Operating Activities	30	39,018,857
Cash flows From Investing Activities		
Purchase of PPE		(7,480,000)
Purchase of Intangible assets		
Proceeds From Sale of PPE		
Net Cash Flows from Investing Activities		(7,480,000)
Net increase/(decrease) in cash & Cash equivalents		31,538,857
Cash Flows from Financing Activities		
Lease Payment		
Net Cash Flows from Financing Activities		31,538,857
Cash and cash equivalents at 1 July 2024	19	104,791,229
Cash and cash equivalents at 30 June 2025	19	136,330,086

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

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	<i>FY2024/2025</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>FY2024/2025</i>	<i>FY2024/2025</i>		
Revenue							
Transfers From the NGCDF Board	179,898,371	104,791,229	59,536,143	344,225,743	292,327,372	51,898,371	85%
Totals	179,898,371	104,791,229	59,536,143	344,225,743	292,327,372	51,898,371	85%
Expenses							
Employee costs	4,420,023	2,884,673	-	7,304,696	4,253,334	3,051,362	85%
Committee expenses	2,068,000	2,590,459	-	4,658,459	1,715,243	2,943,216	
Use of Goods and Services	9,502,810	9,822,585	1,099,995	20,425,390	7,553,028	12,872,363	58%
Other Government Units Actual Expenditure	88,750,000	61,657,504	33,620,333	184,027,837	84,210,559	99,817,278	37%
Other Grants and Transfers Actual Expenditure	67,957,538	18,086,484	6,354,000	92,398,022	43,875,657	48,522,365	47%
Digital Hubs Expenses	4,800,000	2,762,339	10,861,815	18,424,154	6,926,166	11,497,988	38%
Other Payments	2,400,000	2,265,200	7,600,000	12,265,200	7,480,000	4,785,200	61%
Funds Pending Approval**	-	4,721,885	-	4,721,885	-	4,721,885	0%
Total Expenditure	179,898,371	104,791,229	59,536,143	344,225,743	156,013,986	188,211,757	45%
Surplus for the period		-	-	-	136,313,386	(136,313,386)	

Explanatory Notes.

- The difference in execution for compensation of employees is as a result of the opening balance at the beginning of the financial year. The committee also anticipated to employ two extra staff during the year but this was not executed until in the last quarter of the year.
- The underutilization in the committee allowances and use of goods was due to late disbursement of funds from the NGCDF Board therefore no sufficient time to implement the said projects
- The underutilization in the grants and transfers as well as transfer to other government units are also as a result of delayed disbursements from the government therefore there was no sufficient time to implement the concerned projects.
- The underutilization for digital hubs was a result of delayed approval for the hubs which was a consequence of lack of proper guidelines from government on the implementation of the digital hubs which was a presidential directive

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	188,211,757
Less undisbursed funds receivable from the Board as at period 30 th June 2025	51,898,371
Cash and Cash Equivalents at the end of the 30 th June 2025	136,313,386

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 12th November 2025 and signed by:

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



Fund Account Manager

Name: Keziah Muriithi



National Sub-County Accountant

Name: Boniface Mugambi
ICPAK M/No:17392



Chairman NG-CDF Committee

Name: Elizabeth Muthoni

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,420,023	2,884,673		7,304,696	4,253,334	3,051,362
1.2 Committee allowances	1,248,000	2,192,091		3,440,091	553,543	2,886,548
1.3 Use of goods and services	5,125,860	3,275,114	400,000	8,800,974	2,175,200	6,625,774
Sub-total	10,793,883	8,351,878	400,000	19,545,761	6,982,076	12,563,685
2.0 Monitoring and evaluation						
2.1 Capacity building	2,000,000	2,530,791		4,530,791	1,517,994	3,012,797
2.2 Committee allowances	820,000	398,368		1,218,368	1,161,700	56,668
2.3 Use of goods and services	2,376,950	4,016,680	699,995	7,093,625	3,859,834	3,233,791

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

Sub-total	5,196,950	6,945,839	699,995	12,842,784	6,539,528	6,303,256
4.0 Emergency						
Embulbul Primary School		1,200,000		1,200,000		1,200,000
Assistant Chief Ongata Rongai		3,800,000		3,800,000		3,800,000
unutilized	9,444,313	30,000		9,474,313		9,474,313
Sub-total	9,444,313	5,030,000	-	14,474,313	-	14,474,313
5.0 Bursary and Social Security						
5.1 Primary Schools				-		-
5.2 Secondary Schools	26,000,000	327,508		26,327,508	21,959,568	4,367,940
5.3 Tertiary Institutions	19,000,000	11,107,808	3,354,000	33,461,808	17,986,425	15,475,383
5.4 special needs				-		-
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
Sub-total	45,000,000	11,435,316	3,354,000	59,789,316	39,945,993	19,843,323
7.0 Environment						
Oloolua Forest	200,000			200,000		200,000
Sub-total	200,000	-	-	200,000	-	200,000
8.0 Primary Schools Projects						
Prof. Saitoti Ngong School	7,000,000		8,500,000	15,500,000		15,500,000
Olepasha Primary School	15,730,000	7,145,402	-	22,875,402	12,338,467	10,536,935
Oloolua Primary School	9,000,000	69,362	-	9,069,362	69,362	9,000,000
Kiserian Primary School	17,000,000	795,976	-	17,795,976	764,620	17,031,356

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

Olkeri Comprehensive School	5,000,000	220,261	-	5,220,261	220,261	5,000,000
Embulbul Primary School	230,000	5,175,832	12,000,000	17,405,832	15,909,777	1,496,055
Olekasasi Comprehensive School	460,000	90,539	-	550,539	90,539	460,000
Nakeel Primary School	9,000,000	661,143	-	9,661,143	360,415	9,300,728
Ilmerijo Primary School	1,600,000	6,466,857	-	8,066,857	6,427,464	1,639,393
Kerarapon Primary School	-	3,784,000	1,946,000	5,730,000	5,730,587	(587)
Arap Moi Primary School	-	7,007,420	4,174,333	11,181,753	10,691,520	490,233
Enoomatasiani Primary School	-	222,903	-	222,903	222,903	-
Ngong Township Primary School	-	34,012	-	34,012	34,012	-
Nalepo Primary School	-	2,085,444	-	2,085,444	2,088,444	(3,000)
Ongata Rongai Primary School	-	267,567	-	267,567	233,863	33,704
Upper Matasia Primary School	-	270,377	-	270,377	270,377	-
Nkaimurunya Primary School	230,000	4,000,000	2,000,000	6,230,000	6,219,597	10,403
Nkaimurunya Primary School	-	2,962	-	2,962		2,962
Nkaimurunya Primary School	-	11,140	-	11,140	11,140	-
Sub-total	65,250,000	38,311,196	28,620,333	132,181,529	61,683,347	70,498,182
9.0 Secondary Schools Projects	-	-	-	-	-	-
Nkaimurunya Secondary School	3,300,000	4,500,000	-	7,800,000	7,125,758	674,242
Hon.Odupoi Secondary School	6,500,000	-	5,000,000	11,500,000	-	11,500,000

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

Kerarapon Secondary School	5,100,000	4,046,677	-	9,146,677	6,037,585	3,109,092
Kiserian Mixed Day Secondary School	900,000	4,020,188	-	4,920,188	3,654,241	1,265,947
Nakeel Secondary School	1,300,000	-	-	1,300,000		1,300,000
PCEA Upper Matasia Secondary School	3,000,000	1,450	-	3,001,450	-	3,001,450
Embulbul Mixed Secondary School	3,400,000	6,443	-	3,406,443	-	3,406,443
Catholic Diocese Sec School	-	1,443,291	-	1,443,291	1,339,752	103,539
Empakase Secondary School	-	282,601	-	282,601	-	282,601
Enoomatasiani Girls Secondary School	-	1,655	-	1,655	1,655	-
Enoomatasiani Mixed Day Secondary School	-	19,759	-	19,759	19,759	-
Nakeel Boys Secondary School	-	1,345,819	-	1,345,819	1,346,969	(1,150)
Olekasasi Secondary School	-	3,843,692	-	3,843,692	3,843,692	-
Oloolua Secondary School	-	426,589	-	426,589	426,589	-
Oloolaiser High School	-	3,000,000	-	3,000,000	3,000,045	(45)
Nkaimurunya Secondary School	-	107	-	107	-	107
Nakeel Secondary School	-	78,873	-	78,873	78,873	-
Sub-total	23,500,000	23,017,143	5,000,000	51,517,143	26,874,918	24,642,225
10.0 Tertiary institutions Projects						

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

Ngong Technical and Vocational College		329,264		329,264	329,264	-
Sub-total	-	329,264	-	329,264	329,264	-
11.0 Security Projects						
Assistant Chief Ongata Rongai	-	47,087	-	47,087	-	47,087
Embulbul Police Post		48,650	-	48,650		48,650
Empakase Chiefs Camp	270,000	200	-	270,200		270,200
Entumoto Chiefs Camp	-	23,646	-	23,646	553,181	(529,535)
Gataka Police Post	-	201,121	-	201,121		201,121
Kahuho Sublocation Chief	-	8,742	-	8,742	8,680	62
Kajiado North DCC	-	157,561	-	157,561	31,966	125,595
Kandisi Chiefs Camp	243,225	312,326	-	243,695	470	555,081
Kandisi Police Post	3,000,000	-	-	3,000,000		3,000,000
Kerarapon Assistant Chief Office	-	32,554	-	32,554		32,554
Kiserian police post	-	1,271	-	1,271	1,271	-
Kware Chief Camp	-	1,290	-	1,290		1,290
Kware Sub L Dev Project	-	24,973	-	24,973		24,973
Laiser Hill Chief Camp	-	4,909	-	4,909		4,909
Lemelepo Chiefs Camp	1,000,000	2,890	-	1,002,890	-	1,002,890
Matasia Assistant Chief		32,719	-	32,719		32,719
Matasia Police Post	2,500,000		-	2,500,000	-	2,500,000
Mosoi Range Chiefs Camp	1,200,000	1,539	-	1,201,539	-	1,201,539
Ngong Police Station	2,800,000	-	-	2,800,000		2,800,000
Ngong Township Assistant Chief's Office	2,300,000	1,488	-	2,301,488	-	2,301,488
Ngong Township Chief Camp	-	3,582	-	3,582	3,582	-

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

Ole Roimen Police Post	-	276,573	-	276,573	276,573	-
Olekasasi B Chief Camp	-	2,490	-	2,490	2,490	-
Olepolos Chiefs Office	-	-	3,000,000	3,000,000		3,000,000
Olkeri Chiefs Office	-	272,095	-	272,095	258,008	14,087
Oloika Chief Camp	-	345	-	345		345
Oloolua Chief Camp	-	19,829	-	19,829		19,829
Oloolua Police Post	-	47,031	-	47,031	10,776	36,255
Ongata Rongai Police Post	-	96,256	-	96,256		96,256
Sub-total	13,313,225	1,621,168	3,000,000	17,934,393	1,146,997	16,787,396
12.0 Acquisition of assets						
12.1 Motor Vehicles	-	-	7,480,000	7,480,000	7,480,000	-
12.2 Purchase of furniture and fittings	-	-	-	-	-	-
12.2 Construction of CDF office	-	-	-	-	-	-
Sub-total	-	-	7,480,000	7,480,000	7,480,000	-
13.0 Others						
Kajiado North NG-CDF Office	2,400,000	-	120,000	2,520,000	518,274	2,001,726
Kajiado North NGCDF Sports PMC		2,205,252		2,205,252	2,205,252	-
NGCDF Social Hall		59,948		59,948	87,355	(27,407)
Sub-total	2,400,000	2,265,200	120,000	4,785,200	2,810,881	1,974,319
Digital Hubs Expenses						
Nkaimurunya ICT HUB	2,400,000		3,700,000	6,100,000	2,982,680	3,117,320
Ongata Rongai ICT Hub		33,877		33,877	223,505	(189,628)
NGONG ICT HUB PMC		241,325		241,325	190,500	50,825

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

Embulbul ICT Hub		2,487,137		2,487,137	2,383,763	103,374
Olkeri ICT HUB	2,400,000	-	3,700,000	6,100,000	1,145,718	4,954,282
Digital Hub Recurrent Exp		-	3,461,815	3,461,815		3,461,815
Sub-total	4,800,000	2,762,339	10,861,815	18,424,154	6,926,166	11,497,988
Funds pending approval				-		-
unapproved projects		-		-		-
AiA	-	4,721,885		4,721,885		4,721,885
Sub-total	-	4,721,885	-	4,721,885	-	4,721,885
Total	179,898,371	104,791,229	59,536,143	344,225,743	160,719,170	183,506,572

17. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Kajiado North Constituency principal activity is based on infrastructure in education and security sectors, climate change and mitigation activities, bursary to needy students and social programs.

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 NG-CDF Kajiado North 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 Kajiado North has recognised all financial assets, including cash and cash equivalent 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 the intangible assets acquired during the financial year 2023/2024 up to the reporting dates.

Liabilities recognised include, trade and other payables, third party deposits and gratuity provisions. The recognition of all the non-financial assets acquired prior to the 2023-2024

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

financial year will be undertaken in the third year of the transition period, after the necessary identification and valuation processes have been completed.

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

3. Adoption of New and Revised Standards

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

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

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

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

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

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

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

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

iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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 entity's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably,

the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity

based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

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

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

Provisions

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

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

6. Transfers from the NGCDF Board

Description	<i>FY 2024/2025</i>
	Kshs
NGCDFB Transfers (Allocation for the FY)	179,898,371
Total	179,898,371

7. Transfers from domestic and foreign partners

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

8. Finance income

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

9. Miscellaneous income

	<i>FY 2024/2025</i>
	Kshs
Rental Income	
Income from sale of tenders	3,000
Hire of plant/equipment/facilities	13,700
Other Income Not Classified Elsewhere	
Total	16,700

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

10. Employees cost

	<i>FY 2024/2025</i>
	Kshs
NG-CDFC Basic staff salaries	2,739,601
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	1,024,467
Employer Contributions Compulsory national social security schemes	340,570
Employer Contributions Compulsory Housing levy	85,176
Employer contributions to National Industrial Training Authority	4,300
Other Specify	419,183
Total	4,613,297

11. Committee Expenses

	<i>FY 2024/2025</i>
	Kshs
Sitting allowance	553,543
Other Committee expenses	1,161,700
Total	1,715,243

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

12. Use of Goods and services

	<i>FY 2024/2025</i>
	Kshs
Utilities, supplies and services	529,271
Communication, supplies and services	168,593
Domestic travel and subsistence	1,517,994
Printing, advertising and information supplies & services	30,900
Office Rent	-
Training expenses	628,900
Hospitality supplies and services	-
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	1,021,475
Fuel, oil & lubricants	160,000
Bank charges	23,225
Routine maintenance – vehicles and other transport equipment	241,736
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	3,230,934
Total	7,553,028

13. Other Government Units Actual expenditure

Description	<i>FY 2024/2025</i>
	Kshs
Primary Schools Actual expenditure	62,764,337
Secondary Schools Actual expenditure	23,604,961
Tertiary Institutions Actual expenditure	237,068
Total	86,606,366

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

14. Other Grants and transfers Actual expenditure

	<i>FY 2024/2025</i>
	Kshs
Bursary – secondary schools	21,959,568
Bursary – tertiary institutions	17,986,425
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	1,032,742
Climate change mitigation projects	-
Emergency projects Actual expenditure	-
Roads projects Actual expenditure	-
Others specify	2,820,706
Total	43,799,441

15. Depreciation and Amortization Expenses

Description	<i>FY 2024/2025</i>
	Kshs
Property Plant and Equipment	2,045,080
Intangible Assets	-
Total	2,045,080

16. Digital Hubs Expenses

Description	<i>FY 2024/2025</i>
	Kshs
Construction/ renovation/ Actual expenditure	6,845,589
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others	-
Total	6,845,589

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

17. Gain/loss on Sale of Assets

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

18. Impairment Loss

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

19. Cash and Cash Equivalents

Name Of Bank and Account No.	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank A/C 0730294643739. (Operations account)</i>	83,143,196	36,318,793
<i>Operations account pending closure</i>	-	-
<i>KCB A/C 1325719285. (Deposit account)</i>	553,365	166,125
<i>(PMC accounts)</i>	52,633,525	68,306,310.61
Total	136,330,086	104,791,229
Cash Balances		
Location 1		
Location 2		
Other Locations		
Total		

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

20. Receivables from Exchange Transactions

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

i. Ageing Analysis for Receivables

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

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

21. Receivables from Non-Exchange Transactions

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	51,898,372		59,536,143	
Outstanding imprest	-		-	
Total	51,898,372		59,536,143	
Ageing Analysis- Receivables from non-exchange transactions	Insert Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

22. Prepayments

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Prepaid Rent	-		-	
Prepaid Insurance	-		-	
Prepaid Electricity Costs	-		-	
Other Prepayments	-		-	
Total	-		-	

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

23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	-	-	696,221	471,100	-	-	1,167,321
Additions	-	-	7,480,000	-	-	-	-	7,480,000
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	7,480,000	696,221	471,100	-	-	8,647,321
Depreciation And Impairment	-	-	-	-	-	-	-	-
Opening Depreciation	-	-	-	87,028	141,330	-	-	228,358
Depreciation	-	-	1,870,000	76,149	98,931	-	-	2,045,080
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	1,870,000	163,177	240,261	-	-	2,273,438
Net Book Values	-	-	-	-	-	-	-	-
Opening Bal as at 1 st July 2024	-	-	-	609,193	329,770	-	-	938,963
As At 30 th June 2025	-	-	5,610,000	533,044	230,839	-	-	6,373,883

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

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	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	7,480,8000.	1,870,000	5,610,000
Computers And Related Equipment	471,100	240,261	230,839
Office Equipment, Furniture, And Fittings	696,221	163,177	533,044
Total	8,647,321.	2,273,438	6,373,883

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

24. Intangible Assets

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

Not applicable to Kajiado North NG-CDF

25. Right-of use assets

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

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

As At 30 June 2025 (Current FY)	-	-	-	-
As At 30 June 2024 (Comparative Period)	-	-	-	-

26. Trade and Other Payables

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

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

27. Third-Party deposits

	<i>FY 2024/2025</i>	<i>FY 2023/2024</i>
	KShs	KShs
Retention as at 1 st July (A)	1,222,206	1,222,206
Retention held during the year (B)	4,995,777	-
Retention paid during the Year (C)	2,784,039	-
Closing Retention as at 30 th June D= A+B-C	3,433,944	1,222,206

Retentions aging analysis.

	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	3,433,944	100%	1,222,206	100%
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	3,433,944		1,222,206	

28. Lease Liabilities

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

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

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	<i>FY 2024/2025</i>	<i>FY 2023/2024</i>
	Kshs	Kshs
Gratuity at the beginning of the year 1 st of July	166,125	166,125
Gratuity held during the year	1,051,743	-
Gratuity paid during the year	664,504	-
Total Gratuity Provision 30th June (A+B-C)	553,365	166,125

30. Cash Generated from Operations

	FY 2024/25
	Kshs
Surplus/Deficit for the year	26,737,028
Adjusted for:	
Depreciation	2,045,080
Impairment	-
Gains and losses on disposal of assets	-
Working capital adjustments	
Increase/decrease in receivables	(7,637,771)
Increase/decrease in third party deposits	(2,211,738)
Increase/decrease in gratuity provision	(387,239)
Net cash flow from operating activities	39,018,856

31. Financial Risk Management

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

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

i) Credit risk

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

Financial Risk Management

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

Description	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	51,898,372	51,898,372	-	-
Bank balances	136,618,130	136,618,130	-	-
Total	188,516,502	188,516,502	-	-
As at 30 June 2024	-	-	-	-
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	59,536,143	59,536,143	-	-
Bank balances	105,679,273	105,679,273	-	-
Total	165,215,416	165,215,416	-	-

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

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The 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	-	-	553,365	553,365
Total	-	-	553,365	553,365
As at 30th June 2024	-	-	-	-
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

iii) Market risk

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

a) Foreign currency risk

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

b) Interest rate risk

Interest rate risk is the risk that the *Entity's* financial condition may be adversely affected as a result of changes in interest rate levels. The *Entity's* interest rate risk arises from bank deposits.

This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

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

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs 0 (Current FY: Kshs 0). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs 00 (2024-25 – Kshs 0)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).

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

- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The Entity considers relevant and observable market prices in its valuations where possible.

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

Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-
As at 30th June 2024				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-

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

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

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	FY 2024/2025	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Revaluation Reserve	190,615,031	163,878,004
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	190,615,031	163,878,004
Total Borrowings	-	-
Less: Cash and Bank Balances	(187,536,143)	(163,215,416)
Net Debt/ (Excess Cash and Cash Equivalents)	3,078,888	662,588
Gearing	2%	0%

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

32. Related Party Disclosures

	<i>FY 2024/2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	553,543	1,854,664
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	187,536,143	240,884,113
Total	188,089,686	242,738,777

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	<i>FY 2024/2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements	-	-
Assets Arising from Determination of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables From Other Government Entities	-	-
Others	-	-
Total	-	-

(Give details)

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

Contingent Liabilities

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

35. Capital Commitments

Capital Commitments	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Authorized for	-	-
Authorized and contracted for	-	-
Total	-	-

36. Events after the Reporting Period

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

37. Ultimate And Holding Entity

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

38. Currency

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

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

18. Annexes
 Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures				
Transport equipment		7,480,000		7,480,000.
Office equipment, furniture, and fittings	696,221			696,221.
ICT Equipment and Other ICT Assets	471,100			471,100.
Other Machinery and Equipment				
Intangible assets				
Total	1,167,321	7,480,000		8,647,321.

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

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

PMC	Bank	Account number	Bank Balance Current period FY2024/2025	Opening Statement 1 st July 2024
ARAP MOI PRIMARY SCHOOL- CDF	EQUITY BANK	610264362237	490,232.65	7,007,420
ASSISTANT CHIEF ONGATA RONGAI SUB- LOCATION		610282639865	3,847,087.20	47,087
CATHOLIC DIOCESE NGONG TOWNSHIP SECONDARY SCHOOL-	EQUITY BANK	730277630281	1,503,539.00	1,443,291
EMBULBUL ICT HUB PMC	EQUITY BANK	730281052960	103,373.80	2,487,137
EMBULBUL MIXED DAY SECONDARY SCHOOL	COOPERATIVE	1141543116000	6,443.00	6,443.00
EMBULBUL POLICE POST PMC	EQUITY BANK	730282900119	48,650.00	48,650
EMBULBUL PRIMARY SCHOOL-CDF A/C	EQUITY BANK	730266136743	2,696,055.17	5,175,832
EMPAKASE SECONDARY SCHOOL	EQUITY BANK	610272203980	282,600.91	282,601
EMPAKASE ASSISTANT CHIEF'S OFFICE PMC	EQUITY BANK	610282346839	270,200.00	200
ENOOMATASIA GIRLS SECONDARY SCHOOL PMC	EQUITY BANK	730264720572	-	1,655
ENOOMATASIAN MIXED DAY HIGH SCHOOL- PMC	EQUITY BANK	730262330287	-	19,759
ENOOMATASIAN PRIMARY SCHOOL-	EQUITY BANK	730264721682	-	222,903
ENTOMOTO CHIEFS CAMP	EQUITY BANK	610280032754	70,464.95	23,646
GATAKA POLICE POST- PMC ACCOUNT	EQUITY BANK	730280034712	201,121.08	201,121
HON ODUPOI SECONDARY SCHOOL	EQUITY BANK	610286383978	5,000,000.00	-
ILMERIJO PRIMARY SCHOOL- PMC A/C	EQUITY BANK	730280855291	39,393.30	6,466,857
KAHUHO SUB-LOCATION CHIEF'S OFFICE PMC	EQUITY BANK	1680281029087	62.20	8,742
KAJIADO NORTH DCC'S PUBLIC TOILET	EQUITY BANK	730281115275	475,595.00	157,561
KAJIADO NORTH NG- CDF SOCIAL HALL- PMC	EQUITY BANK	730280558142	197,593.20	59,948
KAJIADO NORTH NG-CDF SPORTS PMC	EQUITY BANK	730284816061	-	2,205,252
KANDISI CHIEFS PMC	EQUITY BANK	730285415664	955,081.00	311,856

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

KANDISI CHIEFS OFFICE CDF	EQUITY BANK	610282409870	-	470
KERARAPON ASSISTANT CHIEF'S OFFICE PMC	EQUITY BANK	730282443949	32,554.25	32,554
KERARAPON PRIMARY SCHOOL	EQUITY BANK	730284357570	(587.00)	3,784,000
KERARAPON SECONDARY SCHOOL	EQUITY BANK	730261944925	1,109,091.80	4,046,677
KISERIAN POLICE STATION- CDF PROJECT	EQUITY BANK	730268935208	-	1,271
KISERIAN PRIMARY SCHOOL	EQUITY BANK	610262384880	1,031,356.20	795,976
KWARE CHIEFS CAMP	EQUITY BANK	610272546759	1,290.00	1,290.00
KWARE SUB-L.DEV. PROJECT	EQUITY BANK	610264488061	24,972.50	24,973
LAISER HILL CHIEFS OFFICE	EQUITY BANK	610277645551	4,909.00	4,909
LEMELEPO CHIEF CAMP PROJECT- PMC	EQUITY BANK	1680284447553	1,302,890.00	2,890
MATASIA ASSISTANT CHIEFS' OFFICE	EQUITY BANK	730279958600	32,719.00	32,719
MOSOI RANGE CHIEF'S CAMP PROJECT- NG-CDF	EQUITY BANK	610282375924	1,001,539.00	1,539
NAKEEL BOYS SECONDARY SCHOOL	EQUITY BANK	610284535126	(1,150.00)	1,345,819
NAKEEL PRIMARY SCHOOL- CDF	EQUITY BANK	610272715585	1,300,727.70	661,143
NAKEEL SECONDARY SCHOOL	KCB BANK	1265967466	-	78,873
NALEPO PRIMARY SCHOOL	EQUITY BANK	730266325781	(3,000.00)	2,085,444
NGONG CHIEF'S OFFICE- PMC A/C	EQUITY BANK	730282445354	-	3,582
NGONG ICT HUB PMC	EQUITY BANK	730281052917	50,250.70	241,325
NGONG TECHNICAL AND VOCATIONAL COLLEGE	EQUITY BANK	730279951998	-	329,264
NGONG TOWNSHIP ASSISTANT CHIEFS' OFFICE	EQUITY BANK	730282401938	1,001,488.17	1,488
NGONG TOWNSHIP PRIMARY SCHOOL- PMC	EQUITY BANK	730264163550	-	34,012
NKAIMURUNYA ICT HUB PMC	EQUITY BANK	610285798180	717,320.00	-
NKAIMURUNYA PRIMARY	EQUITY BANK	610285632485	10,403.00	4,000,000
NKAIMURUNYA SECONDARY SCHOOL	COOPERATIVE	1170415768	107.00	107.00
NKAIMURUNYA SECONDARY SCHOOL	EQUITY BANK	610285594072	674,242.00	4,500,000
OLE ROIMEN POLICE PATROL BASE(PMC)	EQUITY BANK	1680280718836	-	276,573
OLEKASASI B CHIEFS CAMP CDF PROJECT	EQUITY BANK	610277641418	-	2,490
OLEKASASI SECONDARY SCHOOL	EQUITY BANK	610297413622	-	3,843,692
OLEPASHA PRIMARY SCHOOL PMC	EQUITY BANK	730284816565	1,036,935.00	7,145,402

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

OLKERI CHIEF OFFICE CDF	EQUITY BANK	730264014575	14,086.75	272,095
OLKERI ICT HUB PMC	EQUITY BANK	730285428622	2,554,857.00	
OLKERI PRIMARY SCHOOL PMC	EQUITY BANK	730264721312	3,331,955.18	220,261
OLOOLAISER HIGH SCHOOL PMC	EQUITY BANK	730284642405	(45.10)	3,000,000
OLOOLUA CHIEF'S OFFICE PMC	EQUITY BANK	730282597029	19,829.00	19,829
OLOOLUA POLICE POST PMC	EQUITY BANK	730265281650	36,255.00	47,031
OLOOLUA PRIMARY SCHOOL PMC	EQUITY BANK	730279484371	1,000,000.00	69,362
OLOOLUA SECONDARY SCHOOL PMC	EQUITY BANK	730266031534	-	426,589
ONGATA RONGAI ICT HUB PMC	EQUITY BANK	610281021556	372.40	33,877
ONGATA RONGAI POLICE STATION PMC	EQUITY BANK	610281425733	96,256.15	96,256
ONGATA RONGAI PRIMARY SCHOOL- CDF	EQUITY BANK	610264200581	33,704.15	267,567
PCEA UPPER MATASIA SECONDARY	EQUITY BANK	730298318045	1,001,449.75	1,450
PRO SAITOTI PRI SCHOOL	EQUITY BANK	730285546631	8,500,000.00	-
ST MARKS KISERIAN MIXED DAY SECONDARY SCHOOL-	EQUITY BANK	730284546308	365,947.00	4,020,188
UPPER MATASIA PRIMARY SCHOOL(PMC)	EQUITY BANK	1680284117061	-	270,377
KANDISI POLICE POST	EQUITY BANK	730286534130	1,000,000.00	-
MATASIA POLICE POST	EQUITY BANK	730286534076	1,000,000.00	-
NGONG POLICE STATION	EQUITY BANK	730286647258	1,000,000.00	-
OLEKASASI PRIMARY SCHOOL	EQUITY BANK	610160525705	3,160,000.00	90,539
EMBULBUL SECONDARY SCHOOL	EQUITY BANK	730286534050	1,000,000.00	-
NKAIMURUNYA	KCB BANK	1268967466	-	11,140.40
NKAIMURUNYA PRIMARY	KCB BANK	1170415768	2,962.00	2,962
OLOIKA CHIEFS CAMP	EQUITY BANK	1680279889576	344.63	345
OLEPOLOS ASSISTANT CHIEFS' OFFICE	EQUITY BANK	730286490098	3,000,000.00	-
Total			52,633,524.69	68,306,311

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)
OAG/MRO/NGCDF-KJD NORTH/2023/2024/9	The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflect other grants and transfers totaling Kshs. 62,240,209. Included in the amount are bursary disbursements to secondary schools and tertiary institutions amounting to Kshs. 31,882,417 and Kshs. 8,671,934 all totaling Kshs. 40,554,351. However, the approved criteria and guidelines for the disbursements of bursaries were not provided for audit review.	The bursary process included issuance of forms which were returned and vetted by the vetting committees that are appointed per sub location within the constituency. The committee comprises of five members including a PWD rep, a representative of the clergy, a youth rep, a male and a female rep. The committee awarded marks to every candidate they were vetting as per the criteria that was developed by the subcommittee responsible for bursary.	Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, the accuracy and completeness of other grants and transfers amounting to Kshs. 40,554,351 could not be confirmed.			
	The summary statement of appropriation for the year ended 30 June, 2024 reflects the revenue budget of Kshs.300,420,256 while the actual amount received was Kshs.240,884,113 resulting in underfunding of Kshs.59,536,143 or 20% of the approved budget. Further, actual expenditure for the year amounted to Kshs. 204,917,765 against the actual receipts of Kshs.240,884,113 resulting to under expenditure of Kshs. 35,966,348 or 15% of the actual receipts.	The Kajiado North NGCDF strived to utilize funds as soon as they were received from the NGCDF Board. The under expenditure of Ksh 35,966,348 was as a result of funds that were received very near the close of the financial year and time for absorption of the funds was not sufficient	Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Annex 4 to the financial statement on summary of fixed asset register reflects total assets balance of Kshs. 34,838,774 which differs with the fixed asset register's balance of Kshs.32,745,248 resulting in unexplained and unreconciled variance of Kshs.2,093,526. In the circumstances, completeness of the fixed assets register could not be confirmed.</p>	<p>The error in the fixed register was as a result of the omission of the landscaping of the office compound valued at Ksh 1,489,704 as reflected in the financial statements and the deletion of the broken and faulty furniture from the asset register, with the correct value of assets at Ksh 34,838,774 as per the attached asset register</p>	<p>Resolved</p>	



Name: Keziah Muriithi
Fund Account Manager.