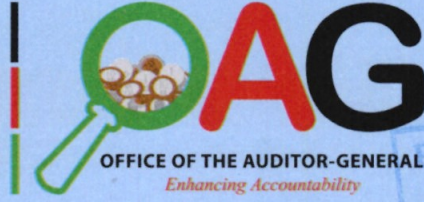


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

PARLIAMENT
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REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

OF DATE: 12 FEB 2026 *Thursday*

TABLED BY: *Hon George Mung'ara*
Deputy Speaker of LOM

CLERK-AT: *Randa Ti*

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – TESO SOUTH
CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2025



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

TESO SOUTH CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

Transitional International Public Sector Accounting Standards (IPSAS) Financial Statements

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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
AC	Audit Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMCs	Project Management Committees
PWD	Persons with Disability
FY	Financial Year
NA	Not Applicable

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	AIE holder	CPA Serem K.Edwin
2.	National Sub-County Accountant	Mr.Michael Ogolla
3.	Chairperson NG-CDFC	Ms.Judith Otieng
4.	Member NG-CDFC	Mr.Stephen Kedi
5.	Member NG-CDFC	Mr.James Amina Otwani

(c) Fiduciary Oversight Arrangements

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

(d) NGCDF Teso South Constituency Headquarters

NG-CDF Building,
Nambale-Amukura Road,
Amukura, KENYA.

(e) NGCDF Teso South Constituency Contacts

P.O. Box 19-50403, Amukura.
Telephone: (254) 768950894
E-mail: cdftesosouth@ngcdf.go.ke
Website: www.go.ke

(f) NGCDF Teso South Constituency Bankers

1. Operations Account
Family Bank
Busia Branch
P.O. Box 74145-00200, Nairobi

2. Deposit account
Equity Bank
Busia Branch Branch
P.O. Box 75104-00200, Nairobi

3. PMC Accounts
Sidian Bank
Busia Branch
P.O. Box 25363-00603, Nairobi

Family Bank
Busia Branch
P.O. Box 74145-00200, Nairobi

Equity Bank
Busia Branch Branch
P.O. Box 75104-00200, Nairobi

Co-operative Bank
Busia Branch
P.O. Box 48231-00100, Nairobi

National Bank
Busia Branch
P.O. Box 72866-00200, Nairobi

KCB
Busia Branch
P.O Box 48400-00100 Nairobi.



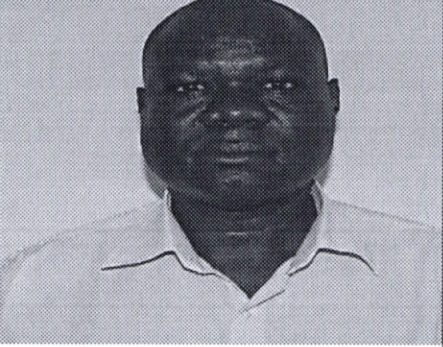
(g) Independent Auditor

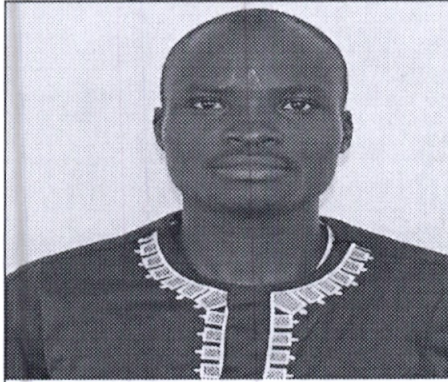
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(h) Principal Legal Adviser

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

3. NGCDF Committee

Name	Details
 <p data-bbox="245 1021 491 1061">Ms. Judith Otieng</p>	<p data-bbox="592 517 1458 667">Ms. Judith Otieng was born on 01.01.1978 and a holder of certificate in Science Laboratory from Eldoret Polytechnic. She has over 15 years' experience as Laboratory Technician in various public institutions.</p> <p data-bbox="592 707 1458 786">She joined Teso South NG-CDF Committee in the year 2022 as a Female Adult Representative.</p> <p data-bbox="592 826 1458 904">She is currently serving as a Chairperson to the Teso South NG-CDF Committee.</p>
 <p data-bbox="188 1541 544 1581">Mr. James Amina Otwani</p>	<p data-bbox="592 1068 1458 1256">Mr. James A. Otwani was born on 17.02.1988 and a holder of KCSE certificate from Alupe Secondary School and a certificate in plant operator from Sensi Institute of Technology. He has worked with various NGOs in community service and support.</p> <p data-bbox="592 1256 1458 1335">He joined Teso South NG-CDF Committee in the year 2022 as a Male Adult Representative.</p> <p data-bbox="592 1375 1458 1453">He is currently serving as a Secretary to the Teso South NG-CDF Committee.</p>
 <p data-bbox="188 1944 544 1984">Mr. Stephen Kedi Okwara</p>	<p data-bbox="592 1588 1458 1738">Mr. Stephen K. Okwara was born on 09.05.1969 and a holder of KCSE certificate from St Pauls Amukura High School. He has worked with various NGOs in community service and support.</p> <p data-bbox="592 1738 1458 1816">He joined Teso South NG-CDF Committee in the year 2022 as a Male Adult Representative.</p> <p data-bbox="592 1856 1458 1935">He is currently serving as a Secretary to the Teso South NG-CDF Committee.</p>



Mr. Anthony Omuse Ekasiba

Mr. Anthony Omuse was born on 01.06.1993 and a holder of KCPE certificate from Apegei Primary School. He has worked with various organizations in community service and support.

He joined Teso South NG-CDF Committee in the year 2022 as a Male Youth Representative.



Ms. Gorret Ine Barasa

Ms Gorret Ine Barasa was born on 22.04.1986 and a holder of KCPE certificate from Kamarinyang Primary School. She has worked with various organizations in community service and support.

She joined Teso South NG-CDF Committee in the year 2022 as a Female Adult Representative.



Ms. Irene Achulang

Ms Irene Achulang was born on 28.08.1998 and a holder of certificate in ECDE studies from Bungoma Teachers Training College.

She has served as a volunteer teacher in various primary schools within Teso South.

She joined Teso South NG-CDF Committee in the year 2022 as a Female Youth Representative.




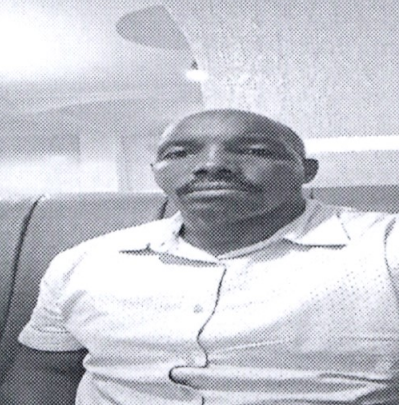

Mr. Emuria Peter Barasa

Mr Emuria Peter was born on 05.05.1987 and a holder of KCPE certificate from Kocek Primary School.

He has worked with various organizations in community service and support.

He joined Teso South NG-CDF Committee in the year 2022 as a PLWD Representative.

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 <p>Ms. Priscilla Ekassiba</p>	<p>Ms Priscilla Ekassiba was born on 04.11.1989 and a holder of certificate in Pharmacy studies from Sangalo Institute of Science and Technology.</p> <p>She has served as a pharmacist in various private entities across the constituency.</p> <p>She joined Teso South NG-CDF Committee in the year 2022 as a co-opted member.</p>
 <p>Mr. John Kichwen</p>	<p>Mr. John Kichwen is a holder of Bachelor of Commerce (Government and Business) from Allahabad University (India) with over 20 years' experience in public administration.</p> <p>He is currently serving as a Deputy County Commissioner Teso South Sub-County.</p> <p>He is a member of NG-CDF Committee as a government official.</p>
 <p>Mr. Said Mwamzungu</p>	<p>Mr. Said Mwamzungu is a holder Bachelor of Arts from University of Nairobi with over 20 years' experience in public administration.</p> <p>He is currently serving as a Deputy County Commissioner Teso Central Sub-County.</p> <p>He is a member of NG-CDF Committee as a government official.</p>



CPA Serem K. Edwin

CPA Serem K. Edwin is a holder of MBA(Finance) from University of Nairobi, B.Com(Accounting) from Kenyatta University and CPA(K) with over 15 years' experience in Finance and Management from both public and private sectors.

He is currently serving as a Fund Account Manager at the NG-CDF Board, posted to Nambale NG-CDF and Acting Teso South NG-CDF.

He is a member of NG-CDF Committee as an Officer of the Board and an Ex-officio.

4. NG-CDFC Chairperson's Report



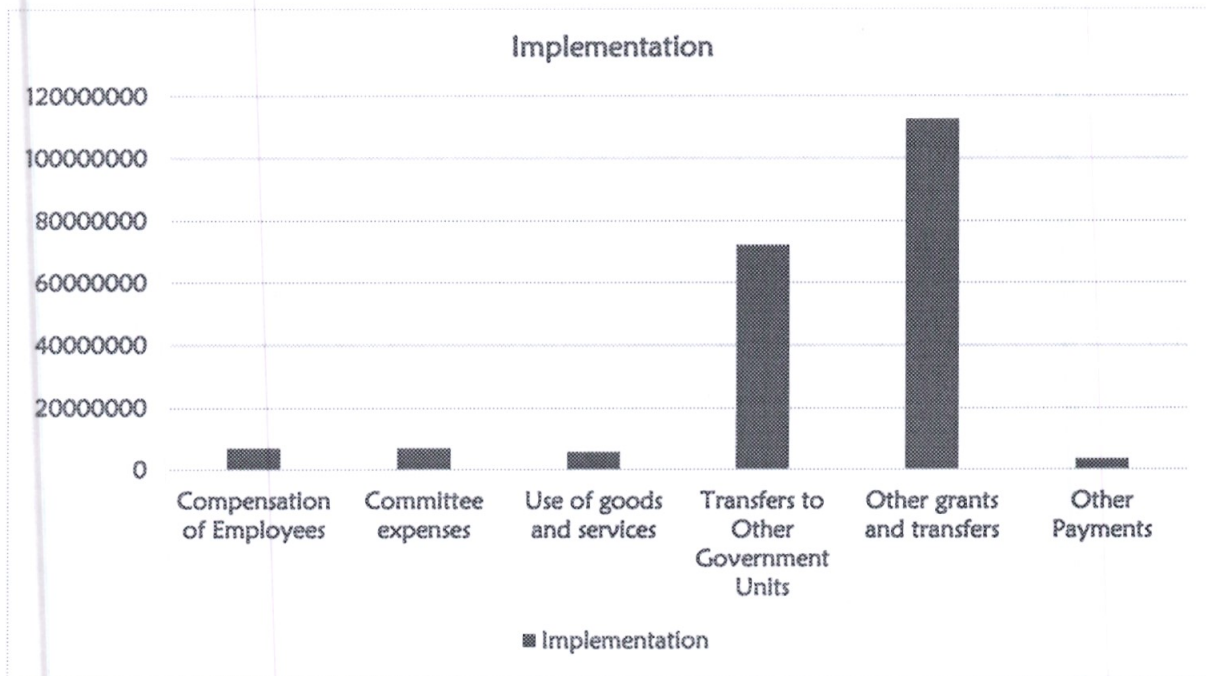
Judith Otieng-Chairperson Teso South NGCDFC

The financial year 2024/2025 that ended on 30th June 2025 was a great year full of success and challenges in terms of conceptualization, approvals and implementation of the various projects within the constituency. Upon assumption of office, we had a robust public Participation exercise that enabled the Committee listen to the public proposals in all the six wards that culminated in prioritizing of Constituency projects proposal. Then the approval process that took quite some time and upon approvals, the implementation of Projects. With limited time available, the Constituency received a total allocation of Ksh. **318,397,061** of which only Ksh. **197,195,678** was disbursed and utilized.

The table below shows a summary of the budget and the implementation level

PAYMENT	Budget	Actual
Compensation of employees	5,248,926	5,248,926
Committee expenses	3,126,900	3,126,900
Use of goods and services	13,026,397	13,026,397
Transfers to Other Government Units	214,036,597	108,913,797
Other grants and transfers	82,657,551	66,879,658
Strategic Plan	3,690	
Fund Pending Approval	227,000	
Prior Year Adjustment (Bursary)	70,000	
TOTAL	318,397,061	197,195,678

Table 1: Summary of Payments



From the above analysis, the performance of Teso South NG-CDF has been exemplary given the circumstances and this is 20as a result of teamwork among the NG-CDFC and the various stakeholders. We intend to perform better in the coming financial year so that the residents of Teso South can get value for their money and better services.

During the financial year under review, Teso South NGCDF Committee achieved quite a lot, key among them are listed below;

- I. Teso South NGCDF funded construction of additional classrooms that reduced the challenges that the various school were facing more so the Junior Secondary Schools.
- II. Bursaries were issued to over 14,000 needy students across the constituency. The students were able to learn without much interruption.

The following are some of the best projects that Teso South NGCDF Committee implemented during the financial year 2024-2025;

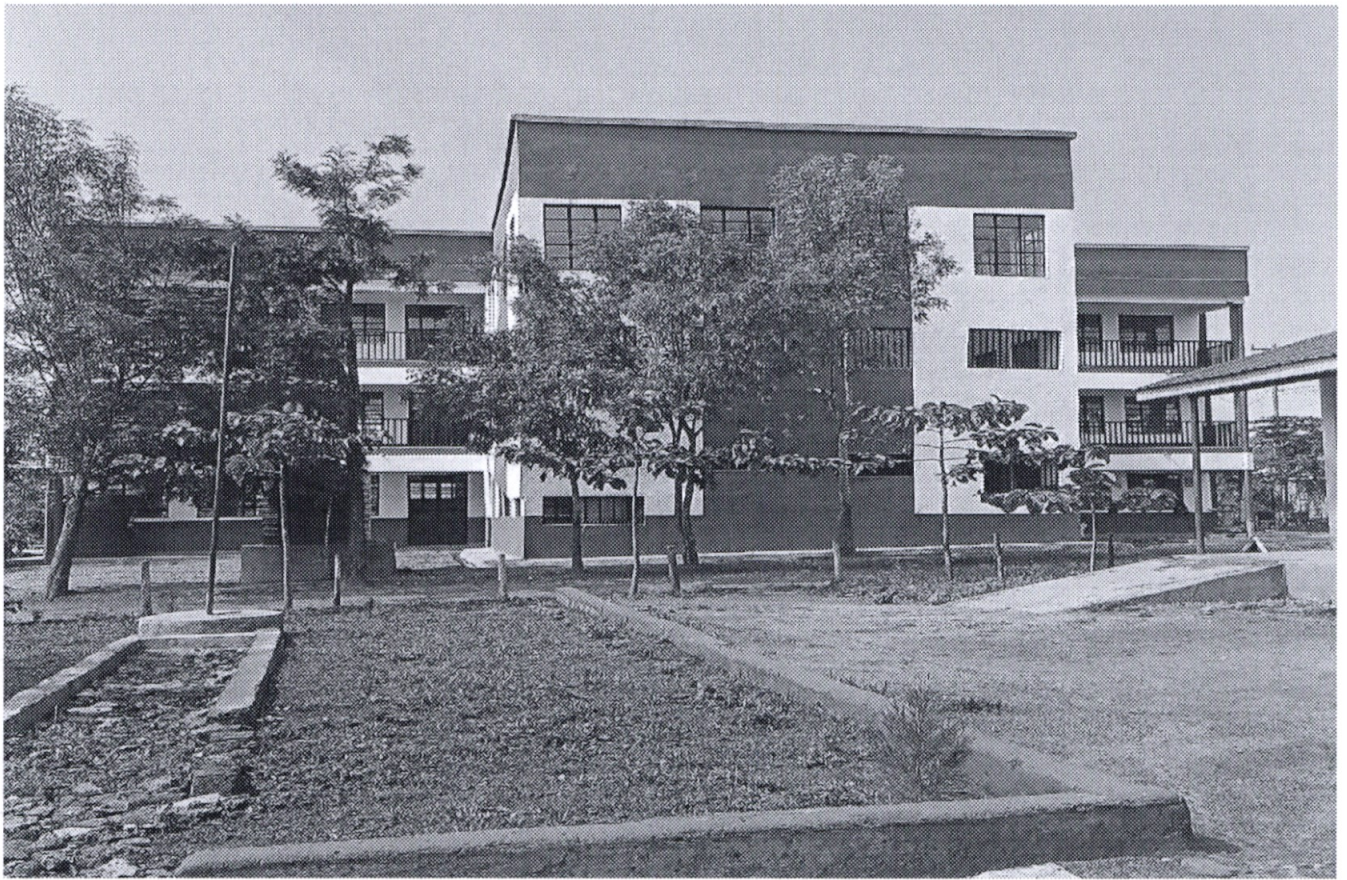


Figure 1: Amerikwai Primary School – Construction of 7 no. classrooms with Administration Block



Figure 2: Akobwait Primary School – Construction of 2 no. classrooms



Figure 3: Kosera Primary School– Construction of one classroom

Emerging Issues

During the financial year under review, the following were the emerging issues that the NGCDFC had to handle;

- I. The introduction of E-procurement process that necessitate training of members of the committee and staff.
- II. The rejection of finance bill 2023 that could have seen Teso South NGCDF benefiting with additional 30 million and increased development programs.

Challenges

Major challenges faced by the Fund include;

- 1) Delay in disbursement of funds from the board that has affected timely implementation of projects.

- 2) The removal of sports as a fundable activity that has led to idleness amongst the young people who were initially benefiting from the kitty. We are currently receiving a lot of requests on the same though we are not able to fund.

Way forward

Board needs to release funds in good time, secondly the Board needs to lobby for increase of funding to every constituency and finally the various institutions need to lobby for funding from other agencies including the NGOs to avoid overreliance on the NGCDF funding.


.....

Judith Otieng
Chairperson NGCDF Committee

5. Statement Of Performance Against Predetermined Objectives for FY2024/25

Introduction

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

The key development objectives of the *NGCDF Teso South Constituency 2022-2027* plan are:

1. To improve academic performance in all learning institutions
2. To improve infrastructure in learning institutions.
3. To increase enrolment in schools.
4. To increase retention levels in schools.

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2024/25 - we constructed 42 new classrooms in primary schools and 8 classrooms in secondary schools within the constituency. - We issued bursary to approximately 10,000 students in the various levels of studies in both secondary and tertiary institutions.

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Security	Improve the overall security of all residents and reduce crimes.	Enhanced presence of security personnel	% coverage of security personnel and Number of facilities constructed	Security initiatives, including the establishment of more police posts and community policing programs, have led to a notable reduction in crime, as reflected in lower crime statistics and positive community feedback. Amukura Police HeadQuarters for example is complete and handed over to the users. This will enhance the security of Teso South Constituency Residents.
Climate change mitigation activities	Promote sustainable environmental practices and waste management	Cleaner public spaces and increased community participation in environmental conservation.	Number of waste management projects initiated, tree-planting drives, and community awareness programs conducted.	Significant progress has been made in waste management, especially in collaboration with local communities. Tree planting initiatives have also been launched, contributing to environmental sustainability. We budgeted for planting of tree seedlings in 6 institutions within Teso South Constituency
Emergency	Address urgent unforeseen challenges within the constituency	The complete projects to ensure smooth provision of services within	Number of projects undertaken within the emergency fund	Teso South NG-CDF was able to construction 20 door pit latrines across various institutions

National Government Constituencies Development Fund (NGCDF)

Teso South Constituency

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		the various institutions		across the constituency.
Others (Specify)				

6. Governance Statement

Background

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency.

Further, Section 5 (1) of the regulation states that the members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee.

The officer of the board coordinated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

Section 5 and 6 of NG CDF regulations provides for procedure for nomination of the five members of the NG CDFC as outlined in section 43 (2) paragraph (b), (c), and (d) of the principal Act through a selection panel composed of:

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel

Further the NG CDF regulations requires that for one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

a. NG-CDFC process of appointment

The NGCDF Act 2016 on appointment of NGCDFC members' states;

(1) The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951

(2) A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

(3) Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

(4) The selection panel referred to in paragraph (1) shall consist of—

- 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;
- the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- Two persons, one of either gender, nominated by the Constituency office.

(5) 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.

(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 the Act

(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.

(8) The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.

(9) 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.

(10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with the Act to the National Assembly for Approval.

(11) 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. 1952 Kenya Subsidiary Legislation, 2016

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

Five best NG-CDF applicants were selected taking into account age, gender, special interest groups and regional balance in accordance with section43(2)(b)(c) and (d) of the Act

S/N	Name	Category representation	Ward
1.	Stephen Kedi Okwara	Male (Adult)	Chakol South
2.	James Amina Otwani	Male (Adult)	Angorom
3.	Judith Otieng	Female (Adult)	Amukura Central
4.	Irine Achulang	Female (Youth)	Chakol North

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5.	Gorett Ine Barasa	Female (Adult)	Amukura West
6.	Anthony Omuse Ekasiba	Male (Youth)	Chakol North

Nominee of the person representing persons with disability

S/N	Name	Nominating Organization	Nature of physical Impairment	Ward
1.	Peter Emuria Barasa	National Council Of People Living With Disability	Deformed Limbs	Amukura East

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-optation by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender	Ward
1.	Priscila Ekasiba	Female	Amukura East

The list of the selected and recommended members was forwarded to the NG_CDF Board and were further gazetted through a gazette notice dated 25th May, 2025.

The Teso South NG_CDFC Members were gazetted as follows

S/N	Name	Category	Statutory Provision Under NG-CDF Act
1.	James Amina Otواني	Male Adult Representative	Appointment, pursuant to Sec. 43 (2) (b)
2.	Stephen Kedi Okwara	Male Adult Representative	Appointment, pursuant to Sec. 43 (2) (b)
3.	Irine Achulang	Female Youth Representative	Appointment, pursuant to Sec. 43 (2) (c)
4.	Judith Otieng	Female Adult Representative	Appointment, pursuant to Sec. 43 (2) (c)
5.	Peter Emuria Barasa	Representative of Persons Living with Disability	Appointment, pursuant to Sec. 43 (2) (d)
6.	Anthony Omuse Ekasiba	Male Youth Representative	Appointment Pursuant to Sect. 43 (2)(e)
7.	Gorett Ine Barasa	Female Adult Representative	Appointment Pursuant to Sect. 43 (2)(e)

The First NG-CDFC in augural meeting was held on 6th June, 2025. The members carried out an election for the position of a chairperson and the secretary of the committee. The following member were elected.

	NAME	POSITION	WARD
1	Judith Otieng	Chairperson	Amukura Central
2	James Amina Otwani	Secretary	Angorom

NG-CDF Regulations Section 7(6) & (7) requires that the first meeting, a Constituency Committee shall establish two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board and in establishing sub-committees. Under paragraph 5, constituency Committee shall ensure that there is equitable representation

The Committees were constituted as follows;

1. Bursary Sub-committee

	NAME	POSITION
1.	Sub-County Director of Education	Chairperson
2.	Edwin Serem-FAM	Secretary
3.	Priscila Ekasiba	Member
4.	James Otwani	Member
5.	Anthony Omuse	Member

2. Complaint Handling & Resolution Sub-Committee

	NAME	POSITION
1.	Rashid Kwanya-DCC	Chairperson
2.	Edwin Serem	Secretary
3.	Judith Otieng	Member
4.	James A.Otwani	Member

b. NG-CDFC Tenure

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the NG-CDF Act 2015. The members were duly gazetted on 21st May 2025 and their term in office will expire on 21st May 2027.

c. The Role of the Constituency Committee

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

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

d. Removal of a member

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

- (a) Lack of integrity;
- (b) Gross misconduct;
- (c) Embezzlement of public funds;
- (d) Bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practices;
- (f) causing disharmony within the committee;
- (g) Physical or mental infirmity.

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

Handing Over

National Government Constituencies Development Fund (NGCDF)

Teso South Constituency

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

The handing over of the office by the outgoing NG-CDFC Committee to the Incoming committee was carried out smoothly and successfully on 6th June, 2025.

e. NG-CDFC Induction and training

In the financial year 2024/2025 the NGCDF Board organized training of NGCDFC members. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Teso South.

f. Number of meetings

Schedule of meetings held during the FY 2024/2025

S. No	Name of committee member	12/07/2024	26/07/2024	16/08/2024	31/08/2024	12/09/2024	29/09/2024	17/10/2024	11/11/2024	21/11/2024	07/12/2024	19/12/2025	18/01/2025	13/02/2025	26/02/2025	25/03/2025	04/04/2025	29/04/2025	13/05/2025	27/05/2025	25/06/2025
1	Judith Otieng - Chairperson	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
2	James Otwani - Secretary	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
3	Edwin K. Serem-Ex-Officio	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
4	Anthony Omuse	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
5	Irine Achulag	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
6	Priscila Ekasiba	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
7	Peter Barasa	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
8	Gorett Ine	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
9	Stephen Kedi	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
10	Said Mwamzungu – DCC Teso Central	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
11	John Kichwen – DCC Teso South	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

g. Remuneration Rates

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance Kshs. 7,000 per meeting and all other members an allowance of Kshs.5, 000 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.

h. Disclose the 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 2024/2025 no member of NGCDFC Teso South contravened conflict of interest policy.

i. Succession plan

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

j. Ethics and code of conduct

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

k. Risk Management

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. Embracing the Enterprise Risk Management system and attesting to monthly, quarterly bi-annually and annually compliance and key risk indicators questions, 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

Teso South NG-CDF management would like to provide a detailed analysis of its performance in the various areas of operation and financial as follows;

a) Key Projects

Teso South NG-CDF has been able to undertake key projects that will go into improving the infrastructure standards and also providing job opportunities to the residents of Teso South. For instance the purchase of land and construction of the proposed Amukura Teachers Training College that was started in the year 2018 once registered will improve the status of Amukura Town through job and business opportunities to the locals.

The completion of Amukura Police Station within Amukura Town will also provide the much needed security for the residents of Amukura ward and Teso South constituency at large.

The Fund has also been able to construct additional classrooms in the various primary and secondary schools, key among them are the complete storey buildings in; Kochek Primary School, Kotur Primary School, Kaliwa Primary School, Busia Township Primary School and Amerikwai Primary School. The storey buildings have been able to decongest the learning space for the students and provide conducive working area for the teachers and administrators of the schools. They have also reduced the pressure on additional land for the institutions which has been a great challenge.

Huduma Jitume Digital Centre is one other critical project that Teso South has been able to implement. The project is located in Aterait, Chakol North Ward. The project is currently ongoing and once completed it will provide various services to the locals more so internet and online jobs for the youth in Teso South constituency and beyond.

A part from the key projects indicated above, Teso South NG-CDF has equally provided infrastructure to various institutions across the constituency including the recent matching fund arrangement with the Ministry of Education to construct Junior Secondary School classrooms.

Electricity is also a critical need to the residents of Teso South Constituency and Teso South NG-CDF has been able to assist through matching fund with Rural Electrification and Renewable Energy Corporation (REREC). Through this program, over 2000 residents have been able to benefit through transformer maximization.



The Proposed Huduma Jitume Digital Centre-Aterait

b) Compliance with statutory requirements.

Teso South NG-CDF is an entity that is fully guided by the constitution of Kenya 2010, NG-CDF Act 2015, PFM Act 2012, PPADA 2015 and many other relevant laws and has been in full compliance of the same.

For instance schedule four of the constitution 2010 has outlined the roles of National Government and County Government and in no instance has Teso South been cited for non-compliance.

Teso South NG-CDF has been able to equally meet its obligations for instance payment of taxes like VAT withholding tax from contactors, Pay As You Earn Tax and Withholding Tax as required and further commits to operate within the law even to the future.

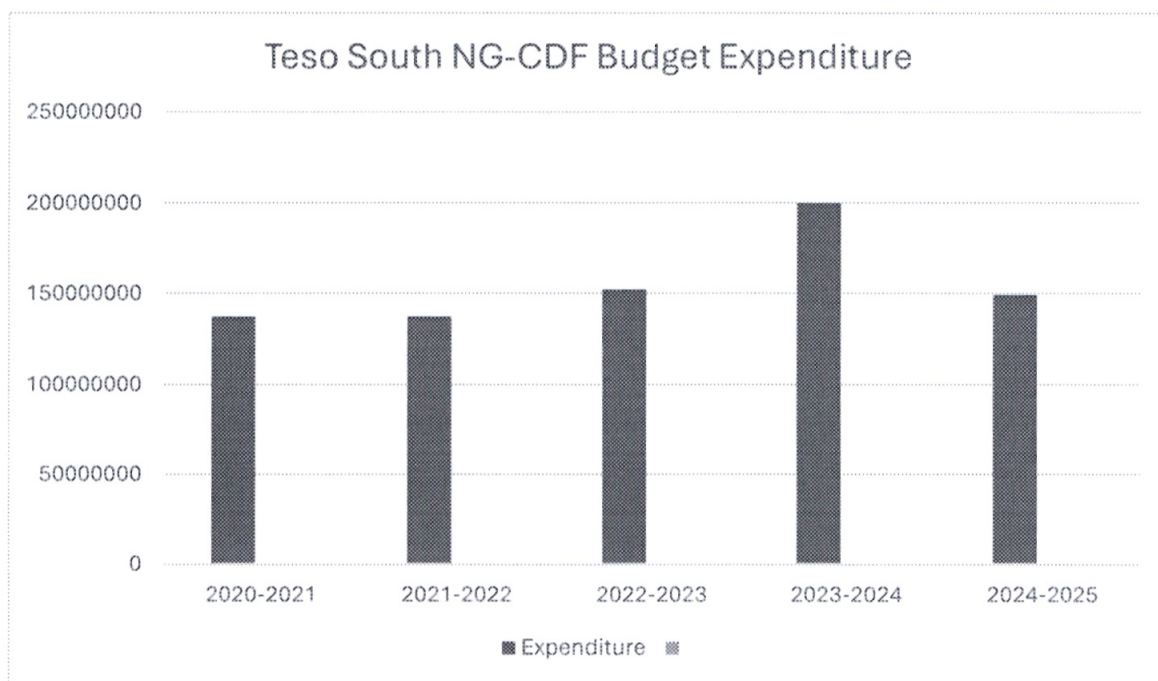
c) Sector Performance

Teso South NG-CDF has been operational since 2013 but would provide financial analysis for the past five years on how much the entity has received and spend in the various critical sectors being Education and Security.

Financial Year	Allocation	Amount Disbursed	Expenditure	Percentage
2020-2021	137,183,879	137,183,879	137,183,879	100%
2021-2022	137,088,879	137,088,879	137,088,879	100%
2022-2023	151,960,174	151,960,174	151,960,174	100%

National Government Constituencies Development Fund (NGCDF)
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2023-2024	199,884,984	199,884,984	199,884,984	100%
2024-2025	188,414,052	149,000,000	149,000,000	79%
Total	814,531,968	775,117,916	775,117,916	



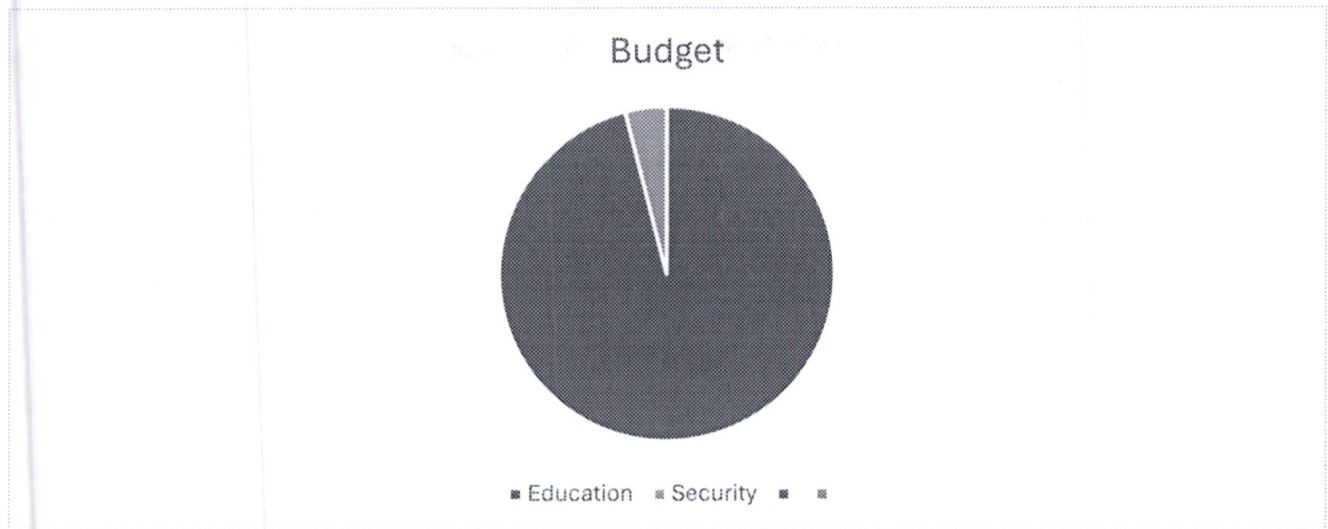
Teso South NG-CDF Expenditure for the last five financial years

From the above data, Teso South NG-CDF has been able to receive a total of Ksh **775,117,916** as at 30.06.2025 for the last five financial years. The resources has been utilized to improve the various sectors in terms of infrastructure and provision of bursaries to needy students in secondary and tertiary institutions as indicated in the above expenditure graph.

The below table further illustrates the expenditure performance of Teso South NG-CDF in the past two years in the two critical sectors being Education(Projects and Bursary) and Security;

Financial Year	Sector	Budget	Expenditure
2024-2025	Education-Projects	214,036,597	108,913,797
	Education-Bursary	61,384,159	61,283,150
	Security Projects	4,591,805	2,271,894
2023-2024	Education-Projects	166,046,180	72,224,062
	Education-Bursary	83,591,835	83,591,835
	Security Projects	17,381,799	12,681,799
	Total	547,032,375	340,966,537

Sector	Sector Budget	Percentage
Education	525,058,771	96%
Security	21,973,605	4%
	547,032,375	



Based on the above information for the last two financial years; the key consumer of the resources is Education sector with an average of 96% of the entire allocation and secondly the security sector with average of 4%. This is an indicator that the Fund has put more efforts in improving the academic standards of Teso South constituency through both the infrastructure and bursaries to needy students studying in various institutions.

Further from the above analysis, it is important to note that the Fund has been able to serve the rural communities and be able to improve on the living standards of the people, poverty eradication being one of its key objective. The management advocates for more resource allocation to further improve on its mandate.

d) Review of the Economy, Sector and Future Developments

The Kenyan Economy has not been doing well in the past years due to the many factors such as the Covid 2019 that reduce the business growth and hence revenue collection. NG-CDF as a fund was equally affected by the same whereby the cost of implementing projects increased hence affecting completion timelines and even the budget process.

In the last three years there has been improvement in the revenue growth which has led to increased budgetary allocation of the Fund even at the constituency level. This has been elaborated in the above table.

With the intention to entrench the Fund in the Kenyan Constitution, there is a good chance that in the future the Fund will grow and be able to spur more economic growth at the constituency level. Teso South NG-CDF has put in place mechanisms through its strategic plan to ensure more projects are implemented within the next three years.


CPA Serem K. Edwin
Fund Account Manager

8. Environmental and Sustainability Reporting

Environmental matters relates to mitigation of the climate change effects that has been put forward as a government agenda. The recent amendment of NGCDF 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. Teso South NG-CDF in its budget for Financial year 2024-2025 allocated Ksh 900,000 towards purchase of tree seedlings to be planted in six institutions across the constituency.

1. Sustainability strategy and profile -

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

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

2. Environmental performance

During the Financial year, Teso South Ng-CDFC budgeted to plant tree seedlings in six institutions as a way of mitigating the climate change effects.

Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF for example the complete Amukura Police Station

3. Employee welfare

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

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

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

4. Marketplace practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification, Implementation, and Monitoring

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

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

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

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

Public Awareness

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

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

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

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

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

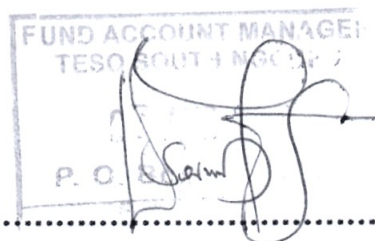
In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The NGCDF- Teso South Constituency financial statements were approved and signed by the Accounting Officer on 07/08/2025.



Name: Judith Otieng
Chairman – NGCDF Committee


FUND ACCOUNT MANAGER
TESO SOUTH NGCDF
P. O. Serem

Name: CPA Serem K. Edwin
Fund Account Manager

REPUBLIC OF KENYA

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund – Teso South Constituency set out on pages 1 to 81, which comprise of the statement of financial position as at 30 June, 2025

Report of the Auditor-General on National Government Constituencies Development Fund- Teso South Constituency for the year ended 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, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Teso South Constituency as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the Public Finance Management Act, 2012, the National Government Constituencies Development Fund Act, 2015 (Amended 2023) and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

Unconfirmed Cash and Cash Equivalents Balance

The statement of financial position reflects cash and cash equivalents balance of Kshs.81,787,332 as disclosed in Note 19 to the financial statements. The balance includes Project Management Committee (PMC) accounts balances totaling Kshs.54,842,791. However, certificates of bank balances and bank reconciliation statements for the PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.54,842,791 as at 30 June, 2025 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund -Teso South Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects receipts budget and actual amounts on comparable basis of Kshs.318,397,061 and Kshs.278,983,010 respectively, resulting in an under-funding of Kshs.39,414,051 or 12% of the approved budget. Similarly, the Fund expended an amount of Kshs.197,195,678 against the budget

of Kshs.318,397,061 resulting in under-expenditure of Kshs.121,201,383 or 38% of the approved budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit of the previous year, several issues were reported under Report on the Financial Statements, Emphasis of Matter, Other Matter and Report on Lawfulness and Effectiveness in the Use of Public Resources, as detailed in **Appendix I**. However, Management has not resolved the issues or given reasons for the delay in resolving the issues.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with Transition from Cash to Accrual Accounting Framework Requirements

Review of the implementation of cash basis to accrual basis of accounting roadmap at the National Government Constituencies Development Fund – Teso South Constituency revealed that the Accounting Officer of the Fund did not establish a cash to accrual transition committee at the entity level and did not appoint a project manager to oversee the transition contrary to The National Treasury and Economic Planning circular Ref. Treasury Circular No.3/2025 of 14 April, 2025 on Guidelines on transition from cash to accrual accounting by the National Government, County Governments and their respective entities.

Further, a detailed roadmap outlining the key milestones at the entity level had not been developed as required.

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

2 Failure to Return Project Management Committee (PMC) Bank Balances

Annex 2 to the financial statements reflects Project Management Committee (PMC) balances of Kshs.54,842,791 as at 30 June, 2025. However, the PMCs did not return the unutilized bank balances to the Constituency Account for completed projects as required by Section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2023). Further, the Annex to financial statements did not indicate the status of projects (whether completed or ongoing) for which these balances were disclosed.

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

3 .Failure to Provide Project Implementation Status Report

Project implementation status report for the financial year 2024/2025 was not provided for audit review contrary to Regulation 104(1) of the Public Finance Management (National Government) Regulations, 2015 which states that all receipts and payment

vouchers of public moneys shall be properly supported by pre-numbered receipt and shall be supported by the appropriate authority and documentation.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

01 December, 2025

of Kshs.318,397,061 resulting in under-expenditure of Kshs.121,201,383 or 38% of the approved budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit of the previous year, several issues were reported under Report on the Financial Statements, Emphasis of Matter, Other Matter and Report on Lawfulness and Effectiveness in the Use of Public Resources, as detailed in **Appendix I**. However, Management has not resolved the issues or given reasons for the delay in resolving the issues.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with Transition from Cash to Accrual Accounting Framework Requirements

Review of the implementation of cash basis to accrual basis of accounting roadmap at the National Government Constituencies Development Fund – Teso South Constituency revealed that the Accounting Officer of the Fund did not establish a cash to accrual transition committee at the entity level and did not appoint a project manager to oversee the transition contrary to The National Treasury and Economic Planning circular Ref. Treasury Circular No.3/2025 of 14 April, 2025 on Guidelines on transition from cash to accrual accounting by the National Government, County Governments and their respective entities.

Further, a detailed roadmap outlining the key milestones at the entity level had not been developed as required.

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

2 Failure to Return Project Management Committee (PMC) Bank Balances

Annex 2 to the financial statements reflects Project Management Committee (PMC) balances of Kshs.54,842,791 as at 30 June, 2025. However, the PMCs did not return the unutilized bank balances to the Constituency Account for completed projects as required by Section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2023). Further, the Annex to financial statements did not indicate the status of projects (whether completed or ongoing) for which these balances were disclosed.

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

3 .Failure to Provide Project Implementation Status Report

Project implementation status report for the financial year 2024/2025 was not provided for audit review contrary to Regulation 104(1) of the Public Finance Management (National Government) Regulations, 2015 which states that all receipts and payment

vouchers of public moneys shall be properly supported by pre-numbered receipt and shall be supported by the appropriate authority and documentation.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

01 December, 2025

Appendix I: Unresolved Prior Year Matters

No.	Title of the Audit Issue
	Report on the Financial Statements
1	Unsupported Project Management Committee Balances
2	Variances in the Summary Statement of Appropriation
	Emphasis of Matter
	Budgetary Control and Performance
	Other Matter
	Unresolved Prior Year Matters
	Report on Lawfulness and Effectiveness in the Use of Public Resources
	Delayed Completion of Projects

National Government Constituencies Development Fund (NGCDF)


Teso South Constituency

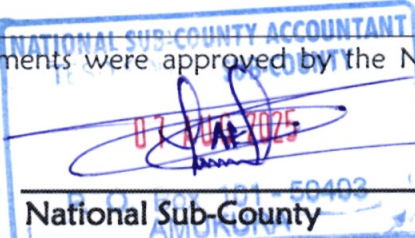
Annual Report and Financial Statements for The Year Ended June 30, 2025


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

	Note	2024-2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	188,414,052
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	70,000
Total revenue		188,484,052
Expenses		
Employee costs	10	6,169,153
Committee expenses	11	3,126,900
Use of Goods and Services	12	13,025,153
Other Government Units Actual expenditure	13	110,751,267
Other Grants and Transfers Actual expenditure	14	65,808,273
Depreciation and amortization expense	15	-
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		198,880,746
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		(10,396,694)

The Constituency financial statements were approved by the NGCDFC on 07 June 2025 and signed by:


**Chairperson NG-CDF
 Committee**
 Name: Judith Otieng


**National Sub-County
 Accountant**
 Name: Michael Ogolla


Fund Account Manager
 Name: CPA Serem K.Edwin

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

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

	Note	2024-2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	81,787,332	70,028,026
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	39,414,052	59,884,984
Prepayments	22	85,719	84,475
Total Current Assets		121,287,102	129,997,485
Non-Current Assets			
Property, Plant and Equipment	23	-	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		-	-
Total Assets (A)		121,287,102	129,997,485
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	5,137,675	4,371,591
Lease Liabilities	28	-	-
Gratuity Provision	29	2,220,650	1,300,423
Total Current Liabilities		7,358,325	5,672,014
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		7,358,325	5,672,014
Net Assets (A-B)		113,928,777	124,325,471
Represented by:			
Revaluation Reserves			
Accumulated Surplus		113,928,777	124,325,471
Total Net Assets		113,928,777	124,325,471

National Government Constituencies Development Fund (NGCDF)

Teso South Constituency

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

The Constituency financial statements set out on pages 1 to 85 approved by NG CDFC on 2025 and signed by:

Judith Otieng

**Chairman NG-CDF
Committee
Name: Judith Otieng**

**NATIONAL SUB-COUNTY ACCOUNTANT
TESO SOUTH SUB-COUNTY**
[Signature]
07 AUG 2025
**National Sub-County
Accountant**

Name: Michael Ogolla

**FUND ACCOUNT MANAGER
TESO SOUTH NGCDF**
[Signature]
P. O. Box 1000103

Fund Account Manager

Name: CPA Serem K. Edwin

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

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

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
Fund Balance as at 30 th June 2024		43,857,446	43,857,446
Adjustments			
Recognition of Assets		84,839,616	84,839,616
Recognition of Liabilities		4,371,591	4,371,591
As at July 1, 2024		124,325,471	124,325,471
Surplus/(Deficit) For the Period		(10,396,694)	(10,396,694)
Revaluation Gain/Loss		-	-
As at June 30, 2025		113,928,777	113,928,777

Note:

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

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

	Notes	2024-2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		208,884,984
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		70,000
Total Receipts		208,954,984
Payments		
Employee costs		5,248,926
Committee expenses		3,126,900
Use of Goods and Services		13,026,397
Other Government Units Certified Works		108,913,797
Other Grants and Transfers		66,879,658
Digital Hubs Expenses		-
Total Payments		197,195,678
Net Cash Flows from/ (used in) Operating Activities	30	11,759,306
Cash flows From Investing Activities		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Net increase/(decrease) in cash & Cash equivalents		11,759,306
Cash Flows from Financing Activities		
Lease Payment		-
Net Cash Flows from Financing Activities		11,759,306
Cash and cash equivalents at 1 July 2024	19	70,028,026
Cash and cash equivalents at 30 June 2025	19	81,787,332

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024-2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025		
Revenue							
Transfers From the NGCDF Board	188,414,052	70,028,025	59,884,984	318,327,061	278,913,010	39,414,051	88%
Transfers from domestic and foreign partners	-	-	-	-	-	-	-
Finance income	-	-	-	-	-	-	-
Miscellaneous income	-	70,000	-	70,000	70,000	-	100%
Totals	188,414,052	70,098,025	59,884,984	318,397,061	278,983,010	39,414,051	88%
Expenses							
Employee costs	4,865,000	383,926	-	5,248,926	5,248,926	0	100%
Committee expenses	2,964,600	162,300	-	3,126,900	3,126,900	-	100%
Use of Goods and Services	6,892,923-	4,133,474	2,000,000	13,026,397	13,026,397	(0)	100%
Other Government Units Certified Works	101,975,000	62,256,514	49,805,083	214,036,597	108,913,797	105,122,800	51%
Other Grants and Transfers	71,716,529	2,861,121	8,079,901	82,657,551	66,879,658	15,777,893	81%
Digital Hubs Expenses	-			-	-	-	
Strategic Plan		3,690		3,690		3,690	-
Funds Pending Approval		227,000		227,000		227,000	-
Prior Year Adjustment	-	70,000	-	70,000	-	70,000	-
Total Expenditure	188,414,052	70,098,025	59,884,984	318,397,061	197,195,678	121,201,383	62%

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

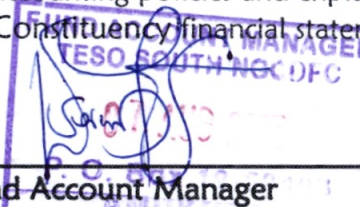
	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024-2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025		
Surplus for the Period					81,787,332	(81,787,332)	

Explanatory Notes.

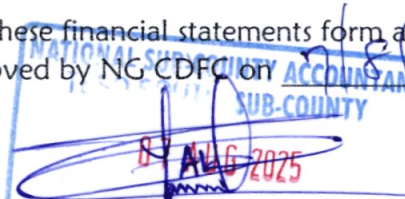
Other Government Units Certified Works and Other Grants and Transfers had below 90% utilization due to late receipt of funds from exchequer.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	121,201,383
Less undisbursed funds receivable from the Board as at 30 th June 2025	(39,414,051)
Cash and Cash Equivalents at the end of the 30 th June 2025	81,787,332

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 NGCDF on 2025 and signed by:


Fund Account Manager

Name: CPA Serem K.Edwin


National Sub-County Accountant
MAMUKURA

Name: Michael Ogolla


Chairman NG-CDF Committee

Name: Judith Otieng

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,865,000	383,926	-	5,248,926	5,248,926	0
1.2 Committee allowances	1,220,000	-	-	1,220,000	1,220,000	-
1.3 Use of goods and services	3,915,000	-	-	3,915,000	3,915,000	-
Sub-total	10,000,000	383,926	-	10,383,926	10,383,926	0
2.0 Monitoring and evaluation						
2.1 Capacity building	1,791,295	1,776,177	-	3,567,472	3,567,472	0
2.2 Committee allowances	1,744,600	162,300	-	1,906,900	1,906,900	-
2.3 Use of goods and services	1,186,628	2,357,297	2,000,000	5,543,925	5,543,925	0
Sub-total	4,722,523	4,295,774	2,000,000	11,018,297	11,018,297	0
3.0 Emergency						
Unutilized	716,529	-	-	716,529	-	716,529
3.1 Primary Schools						
Alupe Special School	1,100,000	-	-	1,100,000	1,016,613	83,387
Busia Township primary school	600,000	-	-	600,000	533,650	66,350

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Alomodoi primary sch.-Emergency	600,000	-	-	600,000	-	600,000
Akites Primary sch.-Emergency	600,000	-	-	600,000	-	600,000
Akotagoroit primary sch.-Emergency	600,000.00	-	-	600,000	-	600,000
Morukenyan Primary sch.-Emergency	600,000.00	-	-	600,000	-	600,000
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects						
Teso Central Police Station	600,000	-	-	600,000	589,664	10,336
Teso South DCC Residence	4,500,000	-	-	4,500,000	-	4,500,000
Sub-total	9,916,529	-	-	9,916,529	2,139,927	7,776,602
4.0 Bursary and Social Security						
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	34,380,350	214,159	6,100,000	40,694,509	40,663,500	31,009
4.3 Tertiary Institutions	20,619,650	-	-	20,619,650	20,619,650	-
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	-	-	-	-	-	-
Sub-total	55,000,000	214,159	6,100,000	61,314,159	61,283,150	31,009
5.0 Climate Change Mitigation						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
5.1 Okatekok Secondary School	150,000	-	-	150,000	-	150,000
5.2 Angorom Primary School	150,000	-	-	150,000	-	150,000
5.3 Kidera Primary School	150,000	-	-	150,000	-	150,000
5.4 Akoreet Primary School	150,000	-	-	150,000	-	150,000
5.5 Omoloi School of Agriculture	150,000	-	-	150,000	-	150,000
5.6 Amukura Teachers Training College	150,000	-	-	150,000	-	150,000
5.7 Environment PMC Amukura Division	-	2,504	-	2,504	-	2,504
5.8 Environment PMC Chakol Division	-	3,403	-	3,403	-	3,403
5.9 Lukolis Division ACC	-	120,099	29,901	150,000	-	150,000
5.10 Okame TVC	-	-	150,000	150,000	-	150,000
5.11 Amongura Chiefs Office	-	-	150,000	150,000	-	150,000
5.12 Alupe Special School	-	-	150,000	150,000	-	150,000
5.13 Kaliwa Secondary School	-	-	150,000	150,000	-	150,000
5.14 Kotur Primary School	-	-	150,000	150,000	-	150,000
Sub-total	900,000	126,006	779,901	1,805,907	-	1,805,907
6.0 Primary Schools Projects						
6.1 Amerikwai Primary School	20,400,000	5,000,000	5,000,000	30,400,000	14,584,110	15,815,890

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
6.2 Ojamii Primary School	10,000,000	-	-	10,000,000	-	10,000,000
6.3 Machakusi Primary School	10,000,000	-	-	10,000,000	-	10,000,000
6.4 Asinge Primary School	10,000,000	-	-	10,000,000	-	10,000,000
6.5 Alupe Special School	2,500,000	-	-	2,500,000	-	2,500,000
6.6 Asopotoit Primary School	2,975,000	-	-	2,975,000	-	2,975,000
6.7 Opiloi Primary School	2,975,000	-	-	2,975,000	-	2,975,000
6.8 St Thomas Chakol Boys Primary School	4,500,000	-	-	4,500,000	-	4,500,000
6.9 Osasamet Primary School	350,000	-	-	350,000	-	350,000
6.10 Aciit Primary School	2,975,000	-	-	2,975,000	-	2,975,000
6.11 Kwangamor Primary School	3,000,000	-	-	3,000,000	-	3,000,000
6.12 Okatekok Primary School	2,975,000	-	-	2,975,000	-	2,975,000
6.13 Morukamosing Primary School	2,975,000	-	-	2,975,000	-	2,975,000
6.14 Oburi Primary School	2,975,000	-	-	2,975,000	-	2,975,000
6.15 Okame Primary School	2,975,000	-	-	2,975,000	-	2,975,000
6.16 Karisa Pri Sch NGCDF PMC	-	1,167	-	1,167	-	1,167
6.17 Aburi Primary School	-	77	-	77	-	77
6.18 Aciit Pri Sch NGCDF PROJECT PMC-Desk	-	1,778	-	1,778	-	1,778

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
6.19 Aciit Primary School	-	37,655	-	37,655	-	37,655
6.20 Acunet Primary School	-	332	-	332	-	332
6.21 Aderema Primary School	-	8,700	-	8,700	-	8,700
6.22 Airstrip Primary	-	20,419	-	20,419	-	20,419
6.23 Akiriamas Primary School	-	2,675	-	2,675	-	2,675
6.24 Akites Primary School	-	18,917	-	18,917	-	18,917
6.25 Akoreet Primary School	-	325	-	325	-	325
6.26 Akoret Primary School	-	598,975	-	598,975	582,065	16,910
6.27 Alomodoi Primary School NGCDF PMC	-	411,685	-	411,685	400,000	11,685
6.28 Alupe Primary School	-	12,405	-	12,405	-	12,405
6.29 Alupe Primary School NGCDF PMC	-	231	-	231	-	231
6.30 Alupe Special School	-	2,853	-	2,853	-	2,853
6.31 Among'ura Primary School	-	119	-	119	-	119
6.32 Amoni Primary School	-	4,970	-	4,970	-	4,970
6.33 Angorom Primary School	-	2,330	-	2,330	-	2,330
6.34 Apatit Primary School	-	3,818	-	3,818	-	3,818
6.35 Apegei Special School	-	53,805	-	53,805	-	53,805
6.36 Apegei Special School NGCDF-Metalic	-	3,918	-	3,918	-	3,918

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.37 Apokor Primary	-	36,493	-	36,493	-	36,493
6.38 Apokor Special School	-	4,430	-	4,430	-	4,430
6.39 Asinge Primary	-	7,859	-	7,859	-	7,859
6.40 Aterait Primary School	-	10,944	-	10,944	-	10,944
6.41 Aterait Primary School	-	215	-	215	-	215
6.42 Aterait Primary School NGCDF PMC	-	107,459	-	107,459	106,000	1,459
6.43 Busia Airstrip Primary School	-	61,344	-	61,344	50,000	11,344
6.44 Busia Township Primary School	-	103,739	5,000,000	5,103,739	5,100,000	3,739
6.45 Chakol Girls Primary School	-	3,030	-	3,030	-	3,030
6.46 Gorla Primary School	-	19,850	-	19,850	-	19,850
6.47 Irukan Primary School	-	7,836	-	7,836	-	7,836
6.48 Kabosokipi Pimary	-	350,754	-	350,754	-	350,754
6.49 Kaliwa Primary school	-	778,569	5,000,000	5,778,569	5,759,650	18,919
6.50 Kamarinyang Primary School	-	49,904	-	49,904	-	49,904
6.51 Kamunoi Primary School	-	13,800	-	13,800	-	13,800
6.52 Karisa primary school	-	1,714	-	1,714	-	1,714

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
6.53 Katelenyang Primary School	-	63,240	-	63,240	-	63,240
6.54 Keriamata Primary School	-	15,365	-	15,365	-	15,365
6.55 Kidera Primary School	-	15,030	-	15,030	-	15,030
6.56 Kochek Primary School	-	477,525	5,000,000	5,477,525	4,800,000	677,525
6.57 Kodedema Primary School	-	3,031	-	3,031	-	3,031
6.58 Koseira Primary School	-	5,455	-	5,455	-	5,455
6.59 Kotur Primary School	-	755,476	5,000,000	5,755,476	5,071,886	683,590
6.60 Kwang'amor Primary School	-	34,166	-	34,166	-	34,166
6.61 Machakusi Primary School	-	3,467	-	3,467	-	3,467
6.62 Morukamosing Pri Sch NGCDF PMC	-	90,203	-	90,203	90,000	203
6.63 Morukamosing Primary School	-	15,676	-	15,676	-	15,676
6.64 Morukeyan Primary School	-	5,652	-	5,652	-	5,652
6.65 Ngelechom Primary School	-	4,454	-	4,454	-	4,454
6.66 Ng'elechom Primary School NGCDF PMC	-	189,239	-	189,239	188,239	1,000
6.67 Obekai Primary School	-	7,407	-	7,407	-	7,407

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.68 Obekai Primary School NGCDF PMC	-	124,178	-	124,178	105,390	18,788
6.69 Obucuun Primary NGCDF PMC	-	528,298	-	528,298	527,442	856
6.70 Oburi Primary School	-	163	-	163	-	163
6.71 Ochude Primary School	-	6,024	-	6,024	-	6,024
6.72 Odioi Primary School	-	29,345	-	29,345	-	29,345
6.73 Odiria Pri Sch NGCDF PMC	-	162,996	-	162,996	160,059	2,937
6.74 Ojaamong Primary School	-	6,347	-	6,347	-	6,347
6.75 Ojamii Primary School	-	8,205	-	8,205	-	8,205
6.76 Okame Primary School	-	14,170	-	14,170	-	14,170
6.77 Okatekok Primary School	-	14,802	-	14,802	-	14,802
6.78 Okerebwa Primary School	-	3,415	-	3,415	-	3,415
6.79 Okiporo Primary School	-	3,210	-	3,210	-	3,210
6.80 Okiporo Primary School	-	49,904	-	49,904	-	49,904
6.81 Okisimo Primary School	-	10,180	-	10,180	-	10,180
6.82 Okokoru Primary School	-	7,391	-	7,391	-	7,391
6.83 Olepito Primary School	-	285	-	285	-	285
6.84 Omoloi Pri Sch NGCDF PMC	-	91,912	-	91,912	91,000	912

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.85 Omoloi Primary School	-	38	-	38	-	38
6.86 Ongariama Pri Sch NGCDF PMC-Desk	-	928	-	928	-	928
6.87 Ongaroi Pri Sch NGCDF PROJECT PMC Desk	-	218	-	218	-	218
6.88 Opokoto Primary School	-	734	-	734	-	734
6.89 Osasamet Primary School	-	5,817	-	5,817	-	5,817
6.90 Osipata Primary School	-	1,280	-	1,280	-	1,280
6.91 Osuret Primary	-	12,059	-	12,059	-	12,059
6.92 Otimong Pri Sch NGCDF PMC-Desk	-	118	-	118	-	118
6.93 Otimong Primary School	-	4,706	-	4,706	-	4,706
6.94 Papa Primary School	-	2,910	-	2,910	-	2,910
6.95 Parater Pri Sch NGCDF PMC	-	3,158,860	-	3,158,860	3,020,002	138,858
6.96 Parater Pri Sch NGCDF PMC- Desk	-	4,860	-	4,860	-	4,860
6.97 Parater Primary School	-	467	-	467	-	467
6.98 Sidelewa Primary School	-	17,075	-	17,075	-	17,075
6.99 St Anne Sidelewa Pri SCH	-	598,975	-	598,975	589,255	9,720
6.100 St Josephs Amukara Girls Primary School	-	1,559	-	1,559	-	1,559

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
6.101 St lukes Amoni Primary school	-	1,240	-	1,240	-	1,240
6.102 St Lukes Okook Pri Sch NGCDF PMC- Desk	-	1,803	-	1,803	-	1,803
6.103 St Lukes Okook Pri Sch NGCDF PMC- Pit Latrine	-	49,083	-	49,083	29,880	19,203
6.104 St Patrick Kwangamor Pri Sch NGCDF PMC	-	2,803	-	2,803	-	2,803
6.105 St Pauls Amerikwai Primary School	-	12,327	-	12,327	-	12,327
6.106 St Teresa Chakol NGCDF PMC -Desk	-	9,918	-	9,918	-	9,918
6.107 St Veronica Odiria Primary School	-	10,924	-	10,924	-	10,924
6.108 St. John's Akobwait Primary School	-	2,006	-	2,006	-	2,006
6.109 St. Thomas Chakol Primary School	-	8,588	-	8,588	-	8,588
6.110 St.Mary's Asinge Primary School	-	598,975	-	598,975	562,762	36,213
6.111 Teso South NGCDF Desks PMC	-	7,476	-	7,476	-	7,476
6.112 Asopotoit Primary School	-	3,200,000	-	3,200,000	3,200,000	-
6.113 Opokoto Primary School	-	1,200,000	-	1,200,000	1,199,013	988

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
6.114 Obucuun Primary School	-	350,000	-	350,000	349,000	1,000
6.115 Alupe Primary School	-	350,000	-	350,000	349,058	943
6.116 Busia Township Primary School	-	700,000	-	700,000	700,000	-
6.117 Aterait Primary School	-	350,000	-	350,000	339,000	11,000
6.118 Kaliwa Primary school	-	700,000	-	700,000	699,000	1,000
6.119 St Thomas Chakol Boys Primary School	-	700,000	-	700,000	700,000	-
6.120 Asiriam Primary School	-	8,200,000	-	8,200,000	8,196,140	3,860
6.121 Alupe JSS	-	2,800,000	-	2,800,000	2,797,999	2,001
6.122 Obucuun JSS	-	2,800,000	-	2,800,000	2,741,788	58,212
6.123 Apegei JSS	-	2,800,000	-	2,800,000	2,785,458	14,543
6.124 Okwata JSS	-	2,800,000	-	2,800,000	2,699,160	100,840
6.125 Akobwait JSS	-	2,800,000	-	2,800,000	2,558,664	241,336
6.126 Morukeyan JSS	-	1,755,083	-	1,755,083	1,754,218	865
6.127 Opiloi Primary School	-	-	1,000,000	1,000,000	996,198	3,803
6.128 Airstrip JSS	-	-	1,400,000	1,400,000	1,348,436	51,564
6.129 Ochude JSS	-	-	1,400,000	1,400,000	1,361,434	38,566
6.130 Amongura JSS	-	-	1,400,000	1,400,000	1,223,523	176,477
6.131 Irukan JSS	-	-	1,400,000	1,400,000	1,292,068	107,932

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.132 Akites JSS	-	-	1,400,000	1,400,000	1,326,827	73,173
6.133 Okook JSS	-	-	1,400,000	1,400,000	1,339,649	60,351
6.134 Odioi JSS	-	-	1,400,000	1,400,000	1,356,523	43,477
6.135 Koseira JSS	-	-	1,400,000	1,400,000	1,346,201	53,799
6.136 Papa JSS	-	-	1,400,000	1,400,000	1,345,412	54,588
6.137 Apatit JSS	-	-	1,400,000	1,400,000	1,361,267	38,733
6.138 Apokor JSS	-	-	1,755,083	1,755,083	1,700,776	54,308
Sub-total	81,575,000	46,512,129	41,755,083	169,842,212	88,884,549	80,957,662
7.0 Secondary Schools Projects						
7.1 Busia Township Secondary School	700,000	-	-	700,000	-	700,000
7.2 Fr Erapu Girls Secondary School	1,200,000	-	-	1,200,000	-	1,200,000
7.3 Angorom Secondary School	-	48,263	-	48,263	-	48,263
7.4 Apokor Secondary School	-	74,126	-	74,126	-	74,126
7.5 Bishop Okude Aburi Sec Sch	-	598,975	-	598,975	581,950	17,025
7.6 Bishop Okude Aburi Secondary School NGCDF PMC	-	209,588	-	209,588	209,000	588
7.7 Busia Township Secondary School	-	27,724	-	27,724	-	27,724
7.8 Fr. Okodoi Secondary School	-	2,329,544	-	2,329,544	2,308,120	21,424

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
7.9 Katelenyang Secondary School	-	59,848	-	59,848	-	59,848
7.10 Kodedema Girls Secondary School	-	3,031	-	3,031	-	3,031
7.11 Kodedema Sec Sch NG-CDF PMC	-	393	-	393	-	393
7.12 Kodedema Secondary School	-	3,835	-	3,835	-	3,835
7.13 Machakusi Girls Secondary School	-	122,989	-	122,989	-	122,989
7.14 Ojaamong Secondary School NGCDF PMC	-	204,013	-	204,013	-	204,013
7.15 Okame Sec Sch NG-CDF PMC	-	11,573	-	11,573	-	11,573
7.16 Okatekok Sec Sch NGCDF PMC	-	91,020	-	91,020	59,772	31,248
7.17 Okatekok Secondary School	-	1,006	-	1,006	-	1,006
7.18 St Marys Amukura Girls High School	-	598,975	-	598,975	590,840	8,135
7.19 St Marys Amukura Girls Secondary school	-	11,463	-	11,463	-	11,463
7.20 St Mark Ack Machakusi Sec Sch NGCDF PMC	-	53,921	-	53,921	44,555	9,366

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
7.21 St. Charles Lwanga Otimong Seconndary School	-	7,049	-	7,049	-	7,049
7.22 St. Jacob's Kaliwa Secondary School	-	1,044	-	1,044	-	1,044
7.23 St. James Kwangamor Secondary School	-	57,797	-	57,797	-	57,797
7.24 St. Mark Machakusi Secondary School	-	122,989	-	122,989	-	122,989
7.25 St. Michael Apatit Secondary School	-	1,209	-	1,209	-	1,209
7.26 St. Pauls Amukura high school	-	33,681	-	33,681	-	33,681
7.27 St. Pauls Amukura Secondary School	-	297,463	-	297,463	-	297,463
7.28 St. Peter's Aterait Secondary School	-	538	-	538	-	538
7.29 St.Marks Among'ura Secondary School	-	598,975	-	598,975	581,805	17,170
7.30 Asinge Secondary School	-	800,000	-	800,000	800,000	-
7.31 Aterait Secondary School	-	-	1,500,000	1,500,000	1,381,025	118,975
7.32 Bishop Okude Sec School	-	-	1,200,000	1,200,000	1,200,000	-
7.33 Bishop Okude Sec School	-	-	350,000	350,000	349,288	712
Sub-total	1,900,000	6,371,030	3,050,000	11,321,030	8,106,355	3,214,675

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
8.0 Tertiary institutions Projects						
8.1 Amukura Teachers Training College	3,500,000	-	-	3,500,000	-	3,500,000
8.2 Amukura Teachers Training College	1,500,000	-	-	1,500,000	-	1,500,000
8.3 Amukura TTC	-	2,186,661	-	2,186,661	-	2,186,661
8.4 Okame Technical Training Institute	-	66,229	-	66,229	-	66,229
8.5 Okame TTI NGCDF PMC	-	1,120,386	-	1,120,386	960,507	159,879
8.6 Simba Chai Chiefs Office-ICT	3,500,000		-	3,500,000		3,500,000
8.7 The Huduma Jitume Digital	10,000,000	5,000,000	5,000,000	20,000,000	9,990,786	10,009,214
8.8 Teso South NGCDF PMC – Okame Technical and Vocational Training	-	80	-	80	-	80
8.9 Teso South TSC office	-	500,000	-	500,000	472,530	27,470
8.10 Teso Central Education Office	-	500,000	-	500,000	499,070	930
Sub-total	18,500,000	9,373,356	5,000,000	32,873,356	11,922,893	20,950,463
9.0 Security Projects						
9.1 Amukura Chiefs Office	300,000	-	-	300,000	-	300,000
9.2 Kotur Chiefs Office	300,000	-	-	300,000	-	300,000

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
9.3 Kwangamor Chiefs Office	300,000	-	-	300,000	-	300,000
9.4 Adungosi Police PMC	-	109,880	-	109,880	49,687	60,193
9.5 Airstrip Police Station PMC	-	1,400	-	1,400	-	1,400
9.6 Amongura Chief Office PMC	-	1,204,595	-	1,204,595	1,204,064	531
9.7 Amukura Chief's Office	-	-	-	-	-	-
9.8 Amukura Police Station Headquarters	-	1,043,591	-	1,043,591	1,006,000	37,591
9.9 Ang'orom Chief's Office	-	14,559	-	14,559	-	14,559
9.10 Aremit Chief's Office	-	-	-	-	-	-
9.11 Chakol Division Assistant County Commissioners office	-	89,791	-	89,791	-	89,791
9.12 Kaliwa Chief's Office	-	-	-	-	-	-
9.13 Kajokito Chief's Office	-	648	-	648	-	648
9.14 Kotur Chief's Office	-	249	-	249	-	249
9.15 Kwang'amor Chief's Office	-	-	-	-	-	-
9.16 Lukolis Division ACC	-	1,350	-	1,350	-	1,350
9.17 Ochude AP Camp	-	1,945	-	1,945	-	1,945
9.18 Teso South DCC Office	-	19,195	-	19,195	-	19,195
9.19 Teso South NGCDF Lands PMC Chakol Division	-	767	-	767	-	767

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		Opening Balance (C/Blk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
9.20 Teso South NG-CDF PMC lands Amukura Division	-	3,835	-	3,835	-	3,835
9.21 Okame Chiefs Office	-	-	1,200,000	1,200,000	1,196,830	3,170
Sub-total	900,000	2,491,805	1,200,000	4,591,805	3,456,581	1,135,224
10.0 Acquisition of assets						
10.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
10.2 Construction of CDF office	-	-	-	-	-	-
10.3 Purchase of furniture and equipment	-	-	-	-	-	-
10.4 Purchase of computers	-	-	-	-	-	-
10.5 Purchase of land	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
11.0 Digital Hubs						
Sub total	-	-	-	-	-	-
12.0 Others						
12.1 Strategic Plan	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
13.0 Electricity Projects						
13.1 Electricity	5,000,000	-	-	5,000,000	-	5,000,000
Sub-total	5,000,000	-	-	5,000,000	-	5,000,000

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Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
14.0 Sports						
14.1 Sports Amukura Division	-	5,843	-	5,843	-	5,843
14.2 Teso South NG-CDF Sports	-	5,843	-	5,843	-	5,843
14.3 Teso South NG-CDF Sports Chakol Division	-	1,163	-	1,163	-	1,163
14.4 Teso South NG-CDF SPORTS PMC	-	16,303	-	16,303	-	16,303
Sub-total	-	29,152	-	29,152	-	29,152
15.0 Strategic Plan						
15.1 Teso South NG-CDF Strategic Plan	-	520	-	520	-	520
15.2 Teso South NG-CDF STRATEGIC PMC	-	3,170	-	3,170	-	3,170
Sub-total	-	3,690	-	3,690	-	3,690
Funds pending approval**						
Unapproved projects	-	70,000	-	70,000	-	70,000
AIA	-	227,000	-	227,000	-	227,000
Sub-total	-	297,000	-	297,000	-	297,000
Total	188,414,052	70,098,025	59,884,984	318,397,061	197,195,678	121,201,383

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

17. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Teso South Constituency principal activity is service delivery through improvement of infrastructure and provision of bursaries to needy students within the constituency.

2. Statement of Compliance and Basis of Preparation

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

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the International Public Sector Accounting Standards (IPSAS). The NG-CDF Teso South 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 Teso South has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

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

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

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

3. Adoption of New and Revised Standards

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

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

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

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

<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>Not Applicable</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>Not Applicable</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>

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note 2

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.

6. Transfers from the NGCDF Board

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

7. Transfers from domestic and foreign partners

Description	2024-2025
	Kshs
Grants	-
Total	-

8. Finance income

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

9. Miscellaneous income

	2024-2025
	Kshs
Rental Income	-
Income from sale of tenders	70,000
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere (<i>specify</i>)	-
Total	70,000

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10. Employees cost

	<i>2024-2025</i>
	Kshs
NG-CDFC Basic staff salaries	4,397,485
Personal allowances paid as part of salary	-
House Allowance	436,400
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	1,043,470
Employer Contributions Compulsory national social security schemes	227,658
Employer Contributions Compulsory Housing levy	57,040
Employer contributions to National Industrial Training Authority	7,100
Other Specify	-
Total	6,169,153

11. Committee Expenses

	<i>2024-2025</i>
	Kshs
Sitting allowance	773,000
Other Committee expenses	2,353,900
Total	3,126,900

12. Use of Goods and services

	<i>2024-2025</i>
	Kshs
Utilities, supplies and services	39,396
Communication, supplies and services	921,330
Domestic travel and subsistence	2,215,425
Printing, advertising and information supplies & services	458,000
Office Rent	-
Training expenses	-
Hospitality supplies and services	3,118,900
Insurance costs	228,811
Specialized materials and services	351,700
Office and general supplies and services	3,908,199
Fuel, oil & lubricants	701,850
Bank charges	51,470
Routine maintenance – vehicles and other transport equipment	338,525
Routine maintenance – other assets	250,493
Strategic plan expenses	-
Other operating expenses	441,056
Total	13,025,154

13. Other Government Units Actual expenditure

Description	<i>2024-2025</i>
	Kshs
Primary Schools Actual expenditure	90,773,793
Secondary Schools Actual expenditure	7,043,258
Tertiary Institutions Actual expenditure	12,934,216
Total	110,751,267

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14. Other Grants and transfers Actual expenditure

	<i>2024-2025</i>
	Kshs
Bursary – secondary schools	40,663,500
Bursary – tertiary institutions	20,619,650
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	2,271,894
Climate change mitigation projects	-
Emergency projects Actual expenditure	2,253,229
Roads projects Actual expenditure	-
Others specify	-
Total	65,808,273

15. Depreciation and Amortization Expenses

Description	<i>2024-2025</i>
	Kshs
Property Plant and Equipment	-
Intangible Assets	-
Total	-

16. Digital Hubs Expenses

Description	<i>2024-2025</i>
	Kshs
Construction/ renovation/ Actual expenditure	-
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (<i>specify</i>)	-
Total	-

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17. Gain/loss on Sale of Assets

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

18. Impairment Loss

Description	2024-2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
	-
Total Impairment Loss	-

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
Family Bank, 079000044162 BUSIA BRANCH. (Operations account)	24,723,890	43,857,446
Equity Bank, 0780285030453 BUSIA BRANCH. (Deposit account)	2,220,650	1,300,423
PMC accounts-VariouS Banks Listed in Annex 2	54,842,791	24,870,157
Total	81,787,332	70,028,026
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

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20. Receivables from Exchange Transactions

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

i. Ageing Analysis for Receivables

Description	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)	-	%	-	%

21. Receivables from Non-Exchange Transactions

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	39,414,052		59,884,984	
Outstanding imprest	-		-	
Total	39,414,052		59,884,984	
Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	39,414,052	100%	59,884,984	100%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

22. Prepayments

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Prepaid Rent	-		-	
Prepaid Insurance	85,719		84,475	
Prepaid Electricity Costs	-		-	
Other Prepayments (<i>Specify</i>)	-		-	
Total	85,719		84,475	

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(specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-	-	-
Depreciation And Impairment								
Opening Depreciation		-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30th June 2025		-	-	-	-	-	-	-
Net Book Values								
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-	-	-

Valuation

Land and buildings/ Equipment have not been valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020).

22 b) Property, Plant and Equipment at Cost

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

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

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

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

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24. Intangible Assets

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

25. Right-of use assets

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

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

26. Trade and Other Payables

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

27. Third-Party deposits

	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Retention as at start of the period (A)	4,371,591	4,371,591
Retention held during the period (B)	6,199,788	-
Retention paid during the period (C)	5,433,704	-
Closing Retention as at period 30.06.2025 D= A+B-C	5,137,675	4,371,591

Retentions aging analysis.

	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	5,137,675	100%	4,371,591	100%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	5,137,675		4,371,591	

28. Lease Liabilities

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

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Gratuity at the beginning of the period (A)	1,300,423	
Gratuity held during the period (B)	1,043,470	1,300,423
Gratuity paid during the period (C)	123,243	-
Total Gratuity provision as at 30.06.2025 D=(A+B-C)	2,220,650	1,300,423

30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	(10,396,694)
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Contributed assets SS	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	20,469,688
Changes in deferred income	
Changes in Third party deposits	766,084
Changes in gratuity provision	920,227
Changes in payments received in advance	-
Net cash flow from operating activities	11,759,306

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:

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	39,414,332	39,414,332	-	-
Bank balances	87,787,332	87,787,332	-	-
Total	127,201,664	127,201,664	-	-
As at 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	59,884,984	59,884,984	-	-
Bank balances	70,028,026	70,028,026	-	-
Total	127,201,664	127,201,664	-	-

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from 2024. 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 portion of borrowings	-	-	-	-
Provisions(Retention)	-	-	-	-
Deferred income	-	-	5,137,675	5,137,675
Gratuity Provision	-	-	2,220,650	-
Total	-	-	7,358,325	7,358,325
As at 30th June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions(Retention)	-	-	4,371,591	4,371,591
Deferred income	-	-	-	-

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Gratuity Provision	-	-	1,300,423	1,300,423
Total	-	-	5,672,014	5,672,014

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. The carrying amount of the *Entity's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

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2024-2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Foreign currency sensitivity analysis

2024-2025

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

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

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

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 endeavoured to bank with institutions that offer favourable 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.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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	NA	NA	NA	NA
Non- Financial Assets				
Investment Property	NA	NA	NA	NA
Land And Buildings	NA	NA	NA	NA
Total	NA	NA	NA	NA
As at 30th June 2024				
Financial Assets				
Quoted Equity Investments	NA	NA	NA	NA
Non- Financial Assets				

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Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-

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

iv) Capital Risk Management

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

Description	2024-2025	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Revaluation Reserve	NA	NA
Retained Earnings	NA	NA
Capital Reserve	NA	NA
Total Funds	NA	NA
Total Borrowings	NA	NA
Less: Cash and Bank Balances	NA	NA
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	NA	NA

32. Related Party Disclosures

	<i>Period ended June 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	773,000	1,215,900
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	208,884,984	247,049,053
Total	209,657,984	248,264,953

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

Contingent Liabilities

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

35. Capital Commitments

Capital Commitments	Period ended June 2025	Opening Statement 1 st July 20xx
	Kshs	Kshs
Authorised for	NA	NA
Authorised and Contracted for	NA	NA
Total	NA	NA

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

38. Currency

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

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	685,000	-	-	685,000
Buildings and structures	13,694,896	-	-	13,694,896
Transport equipment	11,686,057	-	-	11,686,057
Office equipment, furniture, and fittings	2,806,642	-	-	2,806,642
ICT Equipment and Other ICT Assets	1,942,612	-	-	1,942,612
Other Machinery and Equipment	1,077,542	-	-	1,077,542
Intangible assets	-	-	-	-
Total	31,892,749	-	-	31,892,749

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

PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
PRIMARY SCH. PROJECTS				
Karisa Pri Sch NGCDF PMC	Sidian Bank	01032710001311	1,167	1,167
Aburi Primary School	Co-operative Bank	1139130186600	77	77
ACIIT PRI SCH NGCDF PROJECT PMC-Desk	Sidian Bank	01032710001251	1,778	1,778
Aciit Primary School	Co-operative Bank	1139238426900	37,655	37,655
Acunet Primary School	Equity Bank	1050279117587	332	332
Aderema Primary School	Equity Bank	1050279829703	8,700	8,700
Airstrip Primary	Equity Bank	780277572929	20,419	20,419
Akiriamas Primary School	Co-operative Bank	1141011829600	2,675	2,675
Akites Primary School	Co-operative Bank	1139236210300	18,917	18,917
Akoreet Primary School	Co-operative Bank	1141011866900	325	325
AKORET PRIMARY SCHOOL	Sidian Bank	01032710004224	16,910	598,975
ALOMODOI PRIMARY SCHOOL NGCDF PMC	Sidian Bank	01032710001121	11,685	11,685
Alupe Primary School	National Bank	4237093601	12,405	12,405
ALUPE PRIMARY SCHOOL NGCDF PMC	Sidian Bank	01032710001151	231	231
Alupe Special School	Co-operative	1139236202300	2,853	2,853

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
	Bank			
Among'ura Primary School	Co-operative Bank	1139238431400	119	119
Amoni Primary School	National Bank	1022216868500	4,970	4,970
Angorom Primary School	National Bank	1022227786500	2,330	2,330
Apatit Primary School	Equity Bank	1050279091488	3,818	3,818
Apegei Special School	Equity Bank	1050277778692	53,805	53,805
APEGEI SPECIAL SCHOOL NGCDF-Metalic	Sidian Bank	01032710001111	3,918	3,918
Apokor Primary	Co-operative Bank	1141050775700	36,493	36,493
Apokor Special School	Equity Bank	780280230341	4,430	4,430
Asinge Primary	Co-operative Bank	1141050771500	7,859	7,859
Aterait Primary School	Equity Bank	780264688139	10,944	10,944
Aterait Primary School	Equity Bank	780264688139	215	215
ATERAIT PRIMARY SCHOOL NGCDF PMC	Sidian Bank	01032710001101	1,459	107,459
BUSIA AIRSTRIP PRIMARY SCHOOL	Sidian Bank	01032710004154	11,344	61,344
Busia Township Primary School	National Bank	1022205801600	3,739	103,739
Chakol Girls Primary School	National Bank	1022036529200	3,030	3,030
Goria Primary School	Co-operative Bank	1141058637800	19,850	19,850
Irukan Primary School	Co-operative	1141130167100	7,836	7,836

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
	Bank			
Kabosokipi Pimary	Equity Bank	1050297245370	350,754	350,754
Kaliwa Primary school	Equity Bank	1050280855627	18,919	778,569
Kamarinyang Primary School	Co-operative Bank	1141050775100	49,904	49,904
Kamunoit Primary School	Equity Bank	1050281987046	13,800	13,800
Karisa primary school	Equity Bank	780264688412	1,714	1,714
Katelenyang Primary School	Equity Bank	1050279055687	63,240	63,240
Keriamata Primary School	Co-operative Bank	1139238497000	15,365	15,365
Kidera Primary School	Co-operative Bank	1141011857100	15,030	15,030
Kochek Primary School	Equity Bank	1050279202158	677,525	477,525
Kodedema Primary School	Equity Bank	1050278833666	3,031	3,031
Kosera Primary School	Co-operative Bank	1141050781100	5,455	5,455
Kotur Primary School	Co-operative Bank	1141058669000	683,590	755,476
Kwang'amor Primary School	Equity Bank	1050279600006	34,166	34,166
Machakusi Primary School	Co-operative Bank	1141058687700	3,467	3,467
MORU KAMOSING PRI SCH NGCDF PMC	Sidian Bank	01032710001131	203	90,203
Morukamosing Primary School	Co-operative Bank	1141050757900	15,676	15,676

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Morukeyan Primary School	Co-operative Bank	1141050743800	5,652	5,652
Ngelechom Primary School	National Bank	1022036542700	4,454	4,454
NG'ELECHOM PRIMARY SCHOOL NGCDF PMC	Sidian Bank	01032710001401	1,000	189,239
Obekai Primary School	Equity Bank	1050279072312	7,407	7,407
OBEKAI PRIMARY SCHOOL NGCDF PMC	Sidian Bank	01032710001181	18,788	124,178
OBUCUUN PRIMARY NGCDF PMC	Sidian Bank	01032710001381	856	116,471
Oburi Primary School	Co-operative Bank	1141130598500	163	163
Ochude Primary School	Co-operative Bank	1139235142500	6,024	6,024
Odioi Primary School	Co-operative Bank	1141050775000	29,345	29,345
ODIRIA PRI SCH NGCDF PMC	Sidian Bank	01032710001271	2,937	162,996
Ojaamong Primary School	Co-operative Bank	1139236478400	6,347	6,347
Ojamii Primary School	Equity Bank	780279087273	8,205	8,205
Okame Primary School	Equity Bank	0780279896161	14,170	14,170
Okatekok Primary School	National Bank	2036823900	14,802	14,802
Okerebwa Primary School	Equity Bank	780279071882	3,415	3,415
Okiporo Primary School	Equity Bank	780264386884	3,210	3,210
Okiporo Primary School	Equity Bank	780264386884	49,904	49,904

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Okisimo Primary School	Co-operative Bank	1141050789500	10,180	10,180
Okokoru Primary School	Co-operative Bank	1139236484600	7,391	7,391
Olepito Primary School	Equity Bank	0780279832307	285	285
OMOLOI PRI SCH NGCDF PMC	Sidian Bank	01032710001241	912	91,912
Omoloi Primary School	Equity Bank	1050279961629	38	38
ONGARIAMA PRI SCH NGCDF PMC-Desk	Sidian Bank	01032710001211	928	928
ONGAROI PRI SCH NGCDF PROJECT PMC Desk	Sidian Bank	01032710001191	218	218
Opokoto Primary School	Co-operative Bank	1141130223500	734	734
Osasamet Primary School	Equity Bank	780278650219	5,817	5,817
Osipata Primary School	Co-operative Bank	1141130615200	1,280	1,280
Osuret Primary	Equity Bank	1050277624398	12,059	12,059
OTIMONG PRI SCH NGCDF PMC-Desk	Sidian Bank	01032710001291	118	118
Otimong Primary School	Co-operative Bank	1139050212000	4,706	4,706
Papa Primary School	Equity Bank	1050278823911	2,910	2,910
PARATER PRI SCH NGCDF PMC	Sidian Bank	01032710001221	138,858	3,158,860
PARATER PRI SCH NGCDF PMC- Desk	Sidian Bank	01032710001351	4,860	4,860
Parater Primary School	Co-operative Bank	1141130168900	467	467

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Sidelewa Primary School	KCB Bank	1131174569	17,075	17,075
ST ANNE SIDELEWA PRI SCH	Sidian Bank	01032710004144	9,720	598,975
St Josephs Amukara Girls Primary School	Co-operative Bank	1141058689200	1,559	1,559
St lukes Amoni Primary school	Equity Bank	780280573461	1,240	1,240
ST LUKES OKOOK PRI SCH NGCDF PMC- Desk	Sidian Bank	01032710003476	1,803	1,803
ST LUKES OKOOK PRI SCH NGCDF PMC- Pit Latrine	Sidian Bank	01032710003806	19,203	49,083
ST PATRICK KWANGAMOR PRI SCH NGCDF PMC	Sidian Bank	01032710003486	2,803	2,803
St Pauls Amerikwai Primary School	National Bank	1022038358300	12,327	12,327
ST TERESA CHAKOL G NGCDF PMC-Desk	Sidian Bank	01032710001201	9,918	9,918
St Veronica Odiria Primary School	KCB Bank	1171624654	10,924	10,924
St. John's Akobwait Primary School	KCB Bank	1281411094	2,006	2,006
St. Thomas Chakol Primary School	Co-operative Bank	1139235919700	8,588	8,588
ST.MARY'S ASINGE PRIMARY SCHOOL	Sidian Bank	01032710004064	36,213	598,975
Teso South NGCDF Desks PMC	Equity Bank	1050279043532	7,476	7,476
Okwata Primary School	Sidian Bank	01032710005212	100,840	-
Obucuun Primary School	Family Bank	79000038385	58,212	-
Obucuun Primary School	Family Bank	79000038385	1,000	-
Apegei Primary School	Sidian Bank	01032710005722	14,543	-

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Alupe Primary School	National Bank	4237093601	2,001	-
Alupe Primary School	National Bank	4237093601	943	-
Aterait Primary School	Equity Bank	780264688139	11,000	-
Opokoto Primary School	Co-operative Bank	1141130223500	988	-
Kaliwa Primary School	Equity Bank	1050280855627	1,000	-
Busia Township Primary School	National Bank	1022205801600	-	-
Morukeyan Primary School	Co-operative Bank	1141050743800	865	-
Akobwait Primary School	KCB Bank	1128501562	241,336	-
Asiriam Primary School	Sidian Bank	01032710004984	3,860	-
St Thomas Chakol Boys pri School	Sidian Bank	01032710005252	-	-
Amerikwai Primary School	Family Bank	79000038344	15,815,890	5,000,000
Asopotoit Primary School	Equity Bank	050284422198	-	-
Opiloi Primary School	Sidian Bank	01032710006230	3,803	-
Apokor Primary JSS	Sidian Bank	01032710006310	53,308	-
Apokor Primary JSS	Co-operative Bank	1141050775700	1,000	-
Irukan Primary JSS	Sidian Bank	01032710006300	107,932	-
Ochude Primary JSS	Sidian Bank	01032710006550	38,566	-
Apatit Primary JSS	Sidian Bank	01032710006580	38,733	-

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Akites Primary JSS	Sidian Bank	01032710006530	73,173	-
Okook Primary JSS	Sidian Bank	01032710003476	60,351	-
Odioi Primary JSS	Sidian Bank	01032710006510	43,477	-
Airstrip Primary JSS	Sidian Bank	01032710004154	51,564	-
Amongura Primary JSS	Sidian Bank	01032710006540	176,477	-
Kosera Primary JSS	Sidian Bank	01032710007139	53,799	-
Papa Primary JSS	Sidian Bank	01032710007119	54,588	-
Machakusi primary school	Sidian Bank	01032710008317	2,000,000	-
Ojamii Primary School	Sidian Bank	01032710008657	2,000,000	-
St.Thomas Chakol Boys Pri.School	Sidian Bank	01032710005252	1,500,000	-
Asinge Primary School	Sidian Bank	01032710008877	2,100,000	-
Asopotoit Primary school	Sidian Bank	01032710008837	2,975,000	-
Opilio Primary school	Sidian Bank	01032710006230	2,975,000	-
Aciit Primary School	Sidian Bank	01032710008637	2,975,000	-
Okatekok primary school	Sidian Bank	01032710008767	2,975,000	-
TOTAL			39,282,662	14,195,219
SECONDARY SCHOOL PROJECTS				
Angorom Secondary School	Equity Bank	780279828676	48,263	48,263
Apokor Secondary School	Co-operative Bank	1139058632300	74,126	74,126

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
BISHOP OKUDE ABURI SEC SCH	Sidian Bank	01032710004204	17,025	598,975
BISHOP OKUDE ABURI SECONDARY SCHOOL NGCDF PMC	Sidian Bank	01032710001161	588	209,588
Busia Township Secondary School	Co-operative Bank	1141238578300	27,724	27,724
FR. OKODOI SECONDARY SCHOOL	Sidian Bank	01032710001261	21,424	2,329,544
Katelenyang Secondary School	Co-operative Bank	1141130587500	59,848	59,848
Kodedema Girls Secondary School	Equity Bank	1050278833666	3,031	3,031
KODEDEMA SEC SCH NG-CDF PMC	Sidian Bank	01032710002708	393	393
Kodedema Secondary School	Equity Bank	1050277175161	3,835	3,835
Machakusi Girls Secondary School	Co-operative Bank	1141050738900	122,989	122,989
OJAAMONG SECONDARY SCHOOL NGCDF PMC	Sidian Bank	01032710001341	204,013	204,013
OKAME SEC SCH NG-CDF PMC	Sidian Bank	01032710002698	11,573	11,573
OKATEKOK SEC SCH NGCDF PMC	Sidian Bank	01032710001411	31,248	91,020
Okatekok Secondary School	Equity Bank	780279096956	1,006	1,006
ST MARYS AMUKURA GIRLS HIGH SCHOOL	Sidian Bank	01032710004264	8,135	598,975
St Marys Amukura Girls Secondary school	Equity Bank	1050299700626	11,463	11,463
ST MARK ACK MACHAKUSI SEC SCH NGCDF PMC	Sidian Bank	01032710003786	9,366	53,921
St. Charles Lwanga Otimong Seconndary School	Co-operative Bank	1139235824400	7,049	7,049

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
St. Jacob's Kaliwa Secondary School	KCB Bank	1285537408	1,044	1,044
St. James Kwangamor Secondary School	Co-operative Bank	1141011836600	57,797	57,797
St. Mark Machakusi Secondary School	Co-operative Bank	1141050738900	122,989	122,989
St. Michael Apatit Secondary School	KCB Bank	1119507197	1,209	1,209
St. Pauls Amukura high school	Equity Bank	1050280737091	33,681	33,681
St. Pauls Amukura Secondary School	KCB Bank	1154113469	297,463	297,463
St. Peter's Aterait Secondary School	KCB Bank	1235267350	538	538
ST.MARKS AMONG'URA SECONDARY SCHOOL	Sidian Bank	01032710003986	17,170	598,975
Bishop Okude Secondary School	Sidian Bank	01032710001161	712	-
St Peters Aterait Sec School	Sidian Bank	01032710005112	118,975	-
TOTAL			1,314,675	5,571,030
TERTIARY INSTITUTION PROJECTS				
Amukura TTC	Equity Bank	1050277350371	2,186,661	2,186,661
Okame Technical Training Institute	Equity Bank	1050277362056	66,229	66,229
OKAME TTI NGCDF PMC	Sidian Bank	01032710001321	159,879	320,386
Teso South NGCDF PMC –OKAME Technical and Vocational Training	Equity Bank	1050277362048	80	80
Teso Central Education Office	Sidian Bank	01032710005182	930	-
Teso South TSC Office	Sidian Bank	01032710005262	27,470	-

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Huduma Jitume Digital Centre	Family Bank	079000047874	3,470,161	-
Simba Chai ICT Hub	Sidian Bank	01032710005224	1,000,000	-
TOTAL			6,911,410	2,573,356
SECURITY PROJECTS				
ADUNGOSI POLICE PMC	Sidian Bank	01032710002308	60,193	109,880
AIRSTRIP POLICE STATION PMC	Sidian Bank	01032710002338	1,400	1,400
AMONGURA CHIEF OFFICE PMC	Sidian Bank	01032710002328	531	1,204,595
Amukura Police Station Headquarters	Equity Bank	1050281767756	37,591	1,043,591
Ang'orom Chief's Office	Equity Bank	1050277175574	14,559	14,559
Chakol Division Assistant County Commissioners office	Equity Bank	780280174331	89,791	89,791
Kaujakito Chief's Office	Equity Bank	1050279770552	648	648
Kotur Chief's Office	Equity Bank	1050279825641	249	249
Lukolis Divission ACC	Equity Bank	1050281253544	1,350	1,350
Ochude AP Camp	Equity Bank	1050277174933	1,945	1,945
Teso South DCC Office	Equity Bank	1050277158050	19,195	19,195
Teso South NGCDF Lands PMC Chakol Division	Equity Bank	1050277243285	767	767
Teso South NG-CDF PMC lands Amukura Division	Equity Bank	1050277175161	3,835	3,835
Okame Chiefs Office	Sidian Bank	01032710007129	3,170	-

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
TOTAL			235,224	2,491,805
CLIMATE CHANGE ACTIVITIES				
Environment PMC Amukura Division	Equity Bank	1050277300672	2,504	2,504
Environment PMC Chakol Division	Equity Bank	1050277175380	3,403	3,403
TOTAL			5,907	5,907
EMERGENCY				
Teso Central Police Station	Sidian Bank	01032710004634	10,336	-
Alupe Special School	Sidian Bank	01032710007459	83,387	-
Busia Township primary school	National Bank	1022205801600	66,350	-
Teso South DCC Residence	Sidian Bank	01032710008639	4,500,000	-
Alomodoi primary sch.-Emergency	Sidian Bank	01032710008637	600,000	-
Akites Primary sch.-Emergency	Sidian Bank	01032710006530	600,000	-
Akotagoroit primary sch-Emergency	Sidian Bank	01032710008717	600,000	-
Morukenyan Primary sch.-Emergency	Sidian Bank	01032710008607	600,000	-
TOTAL			7,060,073	-
SPORTS				
Sports Amukura Division	Equity Bank	1050277174879	5,843	5,843
Teso South NG-CDF Sports	Equity Bank	1050277174879	5,843	5,843
Teso South NG-CDF Sports Chakol Division	Equity Bank	1050277175008	1,163	1,163

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
TESO SOUTH NG-CDF SPORTS PMC	Sidian Bank	01032710002358	16,303	16,303
TOTAL			29,152	29,152
STRATEGIC PLAN				
Teso South NG-CDF Strategic Plan	Equity Bank	1050277324046	520	520
TESO SOUTH NG-CDF STRATEGIC PMC	Sidian Bank	A01032710002318	3,170	3,170
TOTAL			3,690	3,690
GRANT TOTAL			54,842,791	24,870,157

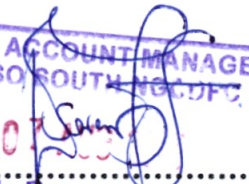
Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p>Unsupported Project Management Committee Balances- Bank reconciliation statements, bank statements and cashbooks were not provided to support balances of Ksh 19,870,157. Further, the balance of Ksh 481,267 relates to 39 projects which had been completed from the previous financial year and the unspent balances had not been transferred back to the main Fund Account.</p>	<p>The management has provided to the audit team PMC bank balance certificates and letters to the various banks requesting to return the PMC balances to the main account for projects that have since been completed and handed over</p>	Not Resolved	30.06.2026
2.	<p>Variance in the Summary Statement of Appropriation- The</p>	<p>The variance of Ksh 4,678,166 is the cashbook opening</p>	Not Resolved	

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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)
	Kshs.9,830,054 had been completed, two (2) projects representing 5% of total projects valued at Kshs.11,500,000 were ongoing and twenty-six (26) projects representing 60% of total projects valued at Kshs.36,510,166 had not started yet they had been budgeted for.			

FUND ACCOUNT MANAGER
 TESO SOUTH NGCDF

 P. O. Box

CPA Serem K. Edwin
 Fund Account Manager.

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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>summary statement of appropriation reflects actual transfers from NGCDF Board of Kshs.251,727,219. However, Note 1 reflects an amount of Kshs.247,049,053 as transfers from NGCDF Board leading to unreconciled variance of Kshs.4,678,166.</p> <p>In the circumstances, the accuracy and completeness of the Summary statement of Appropriation could not be confirmed.</p>	<p>balance as at 01.07.2023.The amount of Ksh 251,727,219 in the summary statement of appropriation is all the funds available for spending during the FY 2023-2024 being the funds received during the financial year as indicated in Note 1(247,049,059) and the cash book opening balance(4,678,166). The financial statements is therefore accurate and complete as reported.</p>		
	<p>Unresolved Prior Year Matters-In the audit of the previous year, several issues were reported under the Report on the Financial Statements and Report on Lawfulness and</p>			
3.		<p>All the matters have since been resolved within the timelines stipulated.</p>	Not Resolved	30.06.2026

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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)
	Effectiveness in Use of Public Resources. However, Management has not resolved the issues or given reasons for the delay in resolving the issues			
4.	Delay in the Implementation of Projects- Detailed analysis of the approved code list and project implementation status report of Teso South NG-CDF revealed that, Management had an approved plan to implement forty-three (43) projects with an allocated amount of Kshs.57,840,220. At the time of audit, fifteen (15) projects representing 35% of total projects valued at	The delay in implementation of the 26 projects was as result in delay in disbursement of funds from the NG-CDF Board. The funds were received after close of the Financial year. The projects have since been completed.	Not Resolved	30.06.2026