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**REPORT**  
DATE: 12 FEB 2026 *Tuesday*  
Tabled BY: *Hon George Munjira, M.P.*  
OF: *Debenjo LOM*  
CLERK AT THE TABLE: *Kinda T.*

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – BURETI  
CONSTITUENCY**

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



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

BURETI CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2025

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

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**1. Acronyms and Definition of Key Terms**

**A. Acronyms**

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

**B. Definition of Key Terms**

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

**Comparative Year-** Means the prior period.

## 2. Key Constituency Information and Management

### a) Background information

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

### Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

**Vision**

Equitable Socio-economic development countrywide.

**Mission**

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

**Core Values**

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

### Functions of NG-CDF Committee

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

#### b) Key Management

The NGCDF Bureti 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 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were:

##### Operation account

No	Designation	Name
1.	AIE holder	Esau Kemboi
2.	National Sub-County Accountant	Joseph Kemei
3.	Chairman NGCDFC	Benard Ngetich
4.	Member NGCDFC	Jackline Chebet

##### Deposit Account

No	Designation	Name
1.	AIE holder	Esau Kemboi
2.	National Sub-County Accountant	Joseph Kemei
3.	Member NGCDFC	Jackline Chebet

#### c) Fiduciary Oversight Arrangements

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

NGCDF Building/House/Plaza  
Next to Bureti Sub-County Headquarters'  
Litein, Kericho County, Kenya.

#### e) NGCDF Bureti Constituency Contacts

P.O. Box 43, 20210  
Telephone: (+254) 723501835

E-mail: [cdfbureti@ngcdf.go.ke](mailto:cdfbureti@ngcdf.go.ke)

Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**f) NGCDF Bureti Constituency Bankers**

- i) Operations accounts**  
Equity Bank Limited  
Litein Branch  
P.O BOX 396  
Litein.
- ii) Deposit account**  
Equity Bank Limited  
Litein Branch  
P.O BOX 396  
Litein.
- iii) Project Management Committee Bankers**  
Equity Bank Limited  
Litein Branch  
P.O BOX 396  
Litein.

**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 Committees



**Bernard Ngetich**  
**Chairman, Bureti NGCDF Committee**  
**Date of Birth 26/09/1985**

Benard Ngetich has chaired the NG-CDF since 2022, providing strategic leadership, presiding over meetings, engaging stakeholders, facilitating training, and overseeing project reporting. A resident of Litein ward, he holds Diploma in purchases and supplies, and is active in community organizations. He facilitates forums, supports proposal development, oversees PMCs, and promotes ethics, bursary allocation, and evaluation for inclusive constituency growth.



**Jackline Chebet**  
**Secretary , Bureti NGCDF Committee**  
**Date of Birth 04/03/1995**

Jackline Chebet, She has served as Secretary of the Bureti NG-CDF Committee since 2022, representing Female Youths and serving on the Monitoring and Evaluation Sub-Committee. A resident of Kisiara Ward, she holds a Degree in BSc. in Agricultural Economics. Her duties include coordinating meetings, maintaining records, and supporting project development, compliance, and stakeholder engagement.



**Wesley Koech**

**Co-opted Member**

**Date of Birth 08/04/1994**

Co-opted to the Committee in 2022, Wesley Koech serves on the Monitoring and Evaluation Sub-Committee. He resides in Chemosot Ward, and holds Diploma in Social Work and Community Development. His role includes project identification, proposal formulation, PMC facilitation, and monitoring to ensure projects meet quality standards and timelines.



**Esau Kemboi**

**Fund Account Manager (Ex-Officio Member)**

**Date of Birth 05/03/1989**

As the Fund Account Manager for the Bureti NG-CDF, Esau Kemboi oversees financial stewardship, ensuring compliance, prudent resource use, and timely disbursement to priority projects. With over 8 years' experience in public sector project administration, budgeting, and capacity building, he directs planning, procurement, monitoring, and reporting to guarantee accountability. He holds Bachelor of Commerce in Banking and Finance, and is pursuing a Master's in Public Policy and Administration.

#### **4. NG-CDFC Chairman's Report**



**Benard Ngetich  
Chairman, Bureti**

##### **Executive Summary**

The 2024/2025 financial year was one of resilience, determination, and measurable progress for Bureti Constituency. Guided by our Five-Year Strategic Plan, we maintained a clear focus on development priorities that directly address community needs, with the greatest attention devoted to education infrastructure, equitable bursary support, and the early stages of digital transformation. In a year marked by challenges that were largely beyond our control, most notably the delayed disbursement of NG-CDF funds the Constituency Development Fund Committee nonetheless succeeded in delivering tangible results that will serve our people for years to come. We constructed and renovated classrooms, improved sanitation facilities, secured school compounds, and provided bursary support to thousands of deserving students.

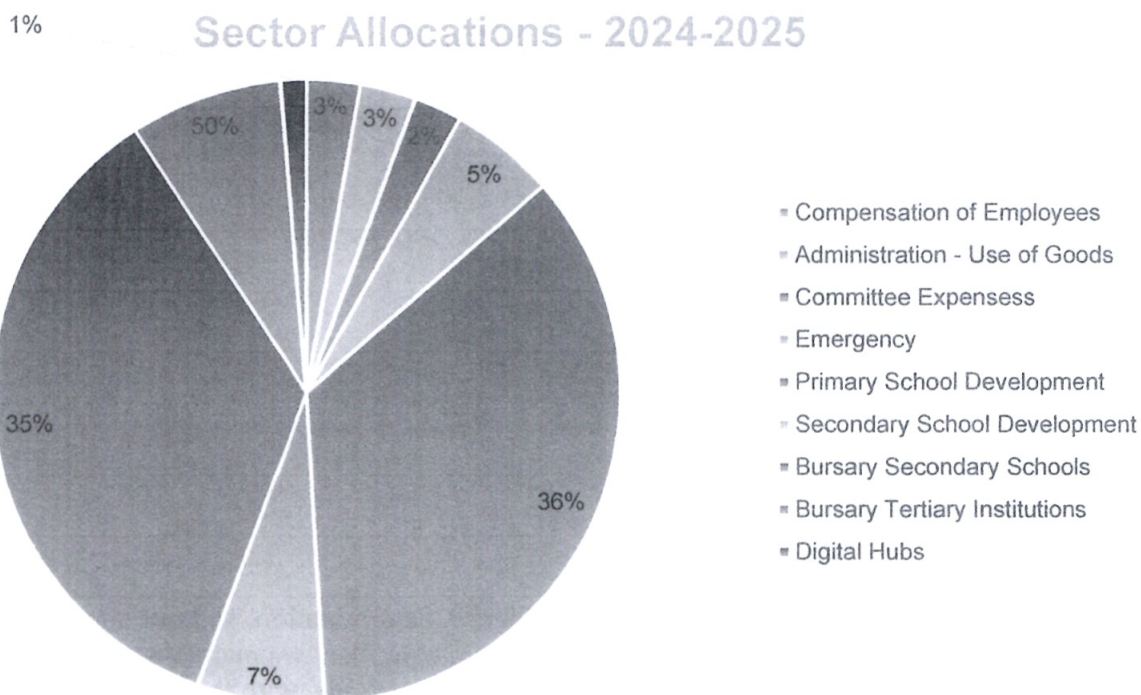
These achievements took place in the context of inflationary pressures, procurement complexities, the evolving Competency-Based Curriculum requirements, and heightened compliance demands, all of which underscored the importance of improved resourcing and the timely release of funds.

This Committee remains dedicated to overcoming these challenges, advocating for Bureti's equitable share, and ensuring transformative development through NG-CDF. We extend gratitude to the NG-CDF Board, the community, and our partners for their support,

##### **Sector allocation and performance**

The allocation across sectors reflected a deliberate bias towards education and skills development, with over 73 percent of resources directed towards primary and secondary school infrastructure, bursaries for secondary and tertiary learners, and other education-related interventions. Primary School Development received Ksh 59.7 million, or 33.27 percent of the total, followed by bursaries for secondary schools at Ksh 47.28 million (26.35 percent), and bursaries for tertiary institutions at Ksh 24.5 million (13.65 percent). Significant but smaller allocations included Ksh 10.4 million (5.8 percent) for the establishment of digital hubs, Ksh 9.44 million (5.26 percent) for the emergency fund, and Ksh 6.07 million (3.38 percent) for security projects. Administration, monitoring and

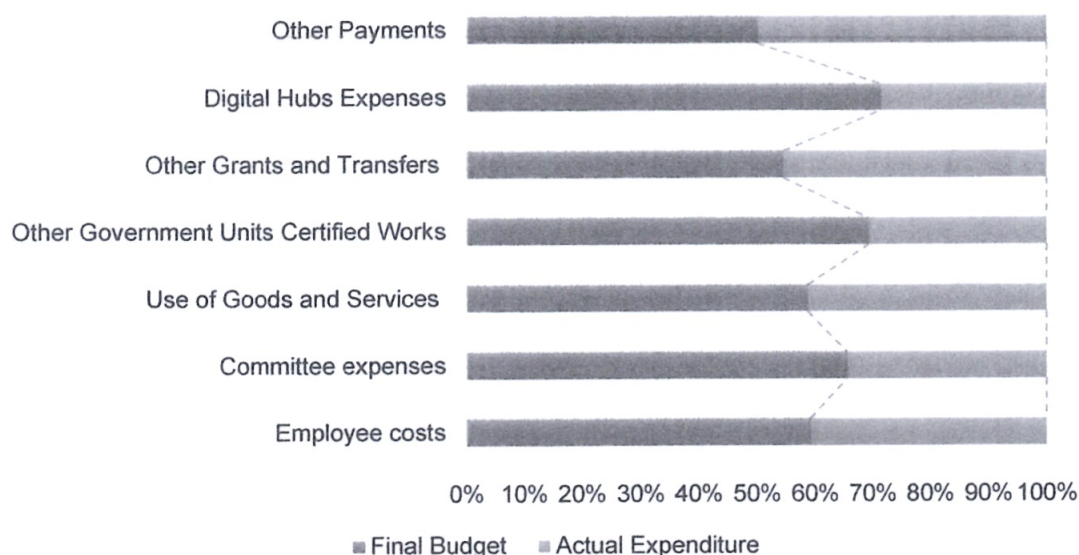
evaluation, employee compensation, and secondary school development each accounted for around 2–3 percent of the budget, while asset acquisition and climate change mitigation received less than one percent combined



**Financial Performance & Budget Utilization**

Bureti was allocated Ksh 323,759,834 for the year, comprising Ksh 197,386,150 from the 2024/2025 allocation, Ksh 75,250,035 in opening balances, and Ksh 51,123,198 in outstanding disbursements from the NG-CDF Board. of this total, the constituency received Ksh 260,173,233, representing 80 percent of the approved budget. The overall utilization stood at Ksh 176,007,972, or 54 percent, with unutilized funds amounting to Ksh 147,751,412. These comprised Ksh 63,586,150 still undisbursed by the Board and Ksh 84,165 already received but unspent, having been committed to ongoing projects for which works had been procured but not yet paid due to contractual obligations.

The constituency’s financial performance, as detailed in the budget utilization table, reflects a mixed outcome across various sectors, with a total budget of Ksh 323,759,384 and an actual expenditure of Ksh 176,007,971, resulting in an overall utilization rate of 54%. The primary revenue source, transfers from the NGCDF Board, amounted to Ksh 323,759,384, of which Ksh 260,173,233 was utilized, achieving an 80% utilization rate. This shortfall stemmed largely from delays in fund disbursements from the NGCDF Board, a recurring challenge that impacted several sectors. The figure below illustrated the sectorial allocation and



**Fig1: Final Budget Vs Actual Expenditure**

Employee costs, budgeted at Ksh 7,021,827, saw only Ksh 4,854,609 spent, yielding a 69% utilization rate. This low expenditure was due to provisions set aside for employee gratuities, payable at the end of their contracts. Committee expenses, with a budget of Ksh 9,679,121, recorded Ksh 5,093,300 in spending, achieving a 53% utilization rate. The deferment of planned training and capacity-building programs for newly appointed NGCDF Committee members and staff, caused by delayed fund releases, contributed to this underutilization.

The use of goods and services performed strongly, with Ksh 4,392,303 spent out of Ksh 6,237,495, resulting in a 70% utilization rate, reflecting efficient operational spending. However, infrastructure development under other government units certified works saw a significantly lower utilization rate of 44%, with only Ksh 71,214,628 spent from a Ksh 160,591,116 budget. This was due to delays in fund receipts, procurement challenges, and conflicts with school calendars and national examinations, which disrupted project timelines.

Other grants and transfers, allocated Ksh 104,991,613, had Ksh 87,972,622 spent, achieving a 84% utilization rate. Within this sector, bursary programs excelled with 95% utilization.

Other payments, with Ksh 29,023,620 allocated, was not utilized due to delay in disbursement of Funds from National Treasury.

The constituency’s development strategy is guided by a five-year strategic plan developed in 2022/2023, which shapes its sustainable development goals. Notably, the Ksh 3,500,000 allocated in the 2024/2025 budget for digital hubs underscores the commitment to advancing the national digital economy, despite implementation hurdles caused by funding delays and rising costs.

**Key Achievements**

Despite these constraints, the year’s achievements were significant. Education infrastructure was strengthened through an investment of Ksh 64.38 million, which delivered 23 new classrooms in seven schools — all designed to meet CBC and Junior Secondary School standards — and the renovation of 48 classrooms in six schools to restore functionality and improve learning conditions. Four six-door toilet blocks were constructed to enhance sanitation, particularly benefiting girls, while six perimeter fences were erected to protect school property and secure learning environments. Alongside this physical infrastructure came the flagship “Gifted & Lifted” bursary and scholarship

*Fig 1.4 Photo of completed 20 renovated Classrooms And Administration block at Kamanamsim Primary School*



*Fig 1.5 Photo of completed 13 renovated classrooms at Kapsogut Primary School*



*Fig 1.6: Photo of completed renovated ICT Center at Kibugat*



*Fig 1.7: Photo Of Completed 15 Renovated Classrooms, Workshop And Offices At Ngororga Primary School*

#### Implementation Challenges & Mitigation Strategies

The constituency has faced several implementation challenges during the review period, each requiring targeted mitigation measures to safeguard project delivery and service continuity. The late disbursement of NG-CDF funds has been a persistent constraint, causing start-up delays and low utilization rates. To address this, the constituency will intensify lobbying of the NG-CDF Board for timelier releases while prioritizing “shovel-ready” projects that can begin immediately upon receipt of funds, ensuring no loss of implementation time. Closely related is the mismatch between the NG-CDF funding schedule and the academic calendar. Bursary funds are typically received in January, yet some learners, particularly in colleges and universities, are required to report as early as September of the preceding year. This misalignment forces families to find alternative means to meet initial fees, creating financial strain.

Bursary demand has also risen sharply following the introduction of the Higher Education Funding Model (NHEFM), which has increased out-of-pocket expenses for many households. This has placed significant pressure on the bursary allocation, requiring the constituency to stretch limited resources across a growing pool of applicants. Further uncertainty has been introduced by the recent court ruling declaring the NG-CDF Act unconstitutional, with operations mandated to cease by 30 June 2026. This has generated anxiety among community members, staff, and contractors and complicated the planning of multi-year projects.

Delays in procurement, often stemming from compliance requirements and lengthy approval cycles, have slowed project initiation and completion. Inflation and exchange rate fluctuations have compounded the challenge, inflating construction costs and in some cases necessitating scope adjustments or re-tendering. The transition to the electronic Government Procurement System (e-GPS), while enhancing transparency and accountability, has exposed capacity gaps among Committee members, staff, and contractors. Without sufficient training, the system risks becoming a bottleneck to procurement efficiency.

In bursary administration, inconsistent collection of signed acknowledgement receipts from institutions has hampered full accountability during audits and limited the ability to track fund utilization. Inflation and market cost variations have further strained budgets, leading to overruns and stalled works. To mitigate this, budgeting will be based on up-to-date market rates, and phased implementation will be adopted for large or cost-sensitive projects, providing flexibility to adapt to changing prices while maintaining project momentum.

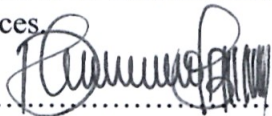
#### Way Forward

Moving forward, our strategy for the 2025/2026 financial year and beyond is anchored on sustaining momentum, safeguarding past gains, and positioning the Fund for maximum impact despite emerging uncertainties. A key priority will be advocating for timely disbursements by engaging the NG-CDF Board and other relevant authorities to align bursary release schedules with the academic calendar. This will ensure funds reach students before reporting dates, easing financial strain on families. In response to the rising demand under the NHEFM, we will pursue supplementary funding partnerships with the county government, corporate sponsors, and development partners to expand bursary and scholarship coverage, thereby increasing the pool of available resources for learners in need. In light of the recent court ruling, we will strengthen legal preparedness by participating actively in national policy dialogues on the future of constituency-based development funding while ensuring the completion of all ongoing projects within the current operational framework. Simultaneously, we will build capacity for seamless adoption of the e-GPS platform through targeted training for NG-CDFC members, staff, and contractors, thereby reducing procurement delays and enhancing compliance.

To accelerate delivery, we will maintain a robust pipeline of fully designed, costed, and approved projects ready for immediate implementation once funds are released, ensuring full absorption of allocations within the financial year. Our accountability systems will be reinforced through stricter bursary monitoring mechanisms, requiring all disbursing institutions to provide signed acknowledgement receipts as verifiable proof of impact. Finally, we will safeguard hard-earned development gains by prioritizing projects with both immediate and long-term benefits, particularly in education, health, and ICT, ensuring that the constituency continues to progress even in a shifting policy and fiscal environment.

#### Conclusion

The 2024/2025 year tested our resilience, but it also showcased the resourcefulness and dedication of the Bureti NG-CDFC. Our classrooms, toilets, bursary support, and digital readiness initiatives are more than just statistics — they represent hope, opportunity, and progress for thousands of residents. We remain committed to our mission of delivering inclusive, people-centred development. With the continued support of the NG-CDF Board, community members, and our partners, Bureti will continue to be a model constituency in transparent, impactful, and needs-driven use of public resources.



.....  
Benard Ngetich  
Chairman NGCDF Committee

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

### Introduction

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

The key development objectives of *Bureti Constituency* 2022-2027 plan are to:

- a) To improve the quality of education across the constituency
- b) To improve security and safety of residents in the constituency
- c) To sensitise and improve environmental protection and conservation, and promoting sport development in the constituency
- d) To improve and facilitate infrastructural development in the constituency
- e) To improve and facilitate power connectivity in the schools

### Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	-To increase basic and secondary school completion cycles by liaising with schools administration to identify most vulnerable and deserving bursary cases whilst improving institutions	Increased enrolment in primary and secondary schools and improved infrastructure in institutions	-Number of usable physical infrastructure build in primary, secondary institutions -Number of bursary beneficiaries at all levels	In FY 2024/2025 we managed to construct and completed 14 classrooms in Primary and Renovation to completion of 18 Schools. - The NGCDFC disbursed bursaries to 5,688 beneficiaries at different institution

	physical infrastructure			
Security	-To support security agencies for better service delivery through infrastructure development	-reduced number of crime rates in the constituency - improved physical security infrastructure i.e. National Police Service and National Government Administration offices (DCC, ACC, Chiefs)	-Number of physical infrastructure in police station, DO's offices, Chiefs' Offices.	In the FY 2024/2025 the NG-CDFC completed security project namely Mabasi Assistant Chiefs Office, and payment of Bureti DCC Residence land.S
Environment	-To enhance sustainable environmental management -To increase forest cover and enhance agro-forestry at household level	- increased awareness on environment protection. - increased number of trees planted in primary and secondary schools -enhanced water harvesting, programs in institutions	-Number of local population with enhanced awareness on environment protection. - Number of trees planted in primary and secondary schools funded by the NG-CDF -Number of water tanks installed in education institutions	- In the financial year 2024/2025 the Bureti NGCDFC did not implement environmental projects in the Constituency.
Sports	-To engage the youths on sport activities to promote talent, peace and unity	- United youths on matters of development. Improved talents in sport activities	-Number of youths engage in sport activities -new number of sports talent within the constituency	In the financial year 2024/2025, the NG-CDFC allocated 2% of its total allocation to sports to promote sports activities in the constituency which aimed at promoting talents, peace and unity.

				Ninety teams participated in the tournament.
Emergency	To be able to urgently address Unforeseen occurrences in the constituency.	Immediate restoration of daily activities at minimum disruption of daily life occasioned by unforeseen Occurrences.	Numbers of usable physical infrastructure build and other emergency related activities addressed.	In FY 2024/2025 -we constructed Pit latrine blocks and re-roofing of classrooms in various schools When the schools were facing immediate closure by the county department of health.

## 6. Governance Statement

The Bureti National Government Constituency Development Fund Committee has made a firm commitment to upholding a high standard of corporate governance, as evidenced by the performance contract signed for the 2024/2025 financial year. The committee has established mechanisms to ensure compliance with all applicable laws and regulations in the management of the fund and its interactions with the public.

Our unwavering dedication to the utmost levels of corporate governance and ethical business practices remains steadfast. Strong corporate governance practices are indispensable for delivering sustainable value to our stakeholders and shareholders over the long term.

We continually evaluate our governance operational framework to ensure the presence of robust internal governing bodies and effective systems and processes that support the Board and management in driving change, setting strategic direction, and formulating high-level objectives and policies. The governance of the organization falls under the purview of the Bureti National Government Constituency Development Fund Committee. Committee members are deeply committed to fulfilling their fiduciary responsibilities and have implemented a range of principles essential for ensuring that good governance is adhered to in all interactions with the organization's constituents, customers, and other pertinent stakeholders.

### a) Organizational Structure:

- i) **The National Treasury and Planning** is responsible for allocating budgetary provisions and providing policy guidance on development matters to the fund. It also funds the NGCDF budgets and offers financial directives for the effective and efficient management of the Fund.
- ii) **The NG-CDF Board** operates as a corporate board under the jurisdiction of the National Treasury and Planning. Its primary role is to ensure the efficient management of funds within constituencies. The board has a secretariat located in Nairobi, led by the Chief Executive officer.
- iii) **The NG-CDF Committee (NG-CDFC)** is tasked with formulating project proposals in consultation with the local community through periodic ward-level forums. These proposals are then submitted to the NG-CDF Board for approval, and the committee facilitates Project Management Committees (PMCs) in the planning, implementation, and sustainability of projects at the constituency level.
- iv) **The Project Management Committee (PMC)** is responsible for executing projects on behalf of the local community. They collaborate with relevant government departments and prepare reports for submission to the NG-CDF Committee.

- v) The NGCDFC staff comprises key personnel responsible for managing the affairs of the constituency. Key positions within the current staffing include the Account Assistant, Clerk of Works, Records officer, ICT officer, Administrative Assistant, Office messenger, Office assistant, Tea Girl, Driver and Grounds man.

b) NG-CDFC process of appointment

The NGCDF Act 2016 on appointment of NGCDFC member's states; The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by 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.

**j) Ethics & conduct**

Members of NGCDFC are required to observe the following ethical issues

- i. Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

During the financial year 2024/2025 members of NGCDFC Bureti adhered to the above ethical issue

**k) Members Remuneration**

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to an allowance seven thousand per meeting and all other members an allowance of five thousand per sitting. All NG-CDFC members should adhere to general ethics and code of conduct as stipulated in the NG-CDF Act. In this financial year the NGCDFC members adhered to the cabinet secretary's circular on members sitting and field allowances.

l) Schedule of meetings held during the FY 2024/2025

S.No	NG-CDFC COMMITTEE MEMBERS	17/7/2023 7/7/2023 21/07/2023	22/8/2023	13/9/2023	13/10/2023 23/10/2023	21/11/2023	11/12/2023	31/01/2024	21/02/2024	13/03/2024 5/04/2024 22/04/2024	1/05/2024 20/5/2024
1	Benard Ngeich-Chairman	√	√	√	√	√	√	√	√	√	√
2	Jckline Chebet-Secretary	√	√	√	√	√	√	√	√	√	√
3	Kipyegon Langat-member	√	√	√	√	√	√	√	√	√	√
4	Juliet Cheptoo-member	√	√	√	√	√	√	√	√	√	√
5	Sharon Cherotich-member	√	√	√	√	√	√	√	√	√	√
6	Kipngeno Kirui Leonard-member	√	√	√	√	√	√	√	√	√	√
7	Sharon Cherotich-member	√	√	√	√	√	√	√	√	√	√
8	Wesley Koech-member	√	√	√	√	√	√	√	√	√	√
9	Sabina Mule-DCC	√	√	√	√	√	√	√	√	√	√

m) Disclose of 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 Bureti contravened conflict of interest policy.

## FINAL BUDGET VS ACTUAL EXPENDITURE

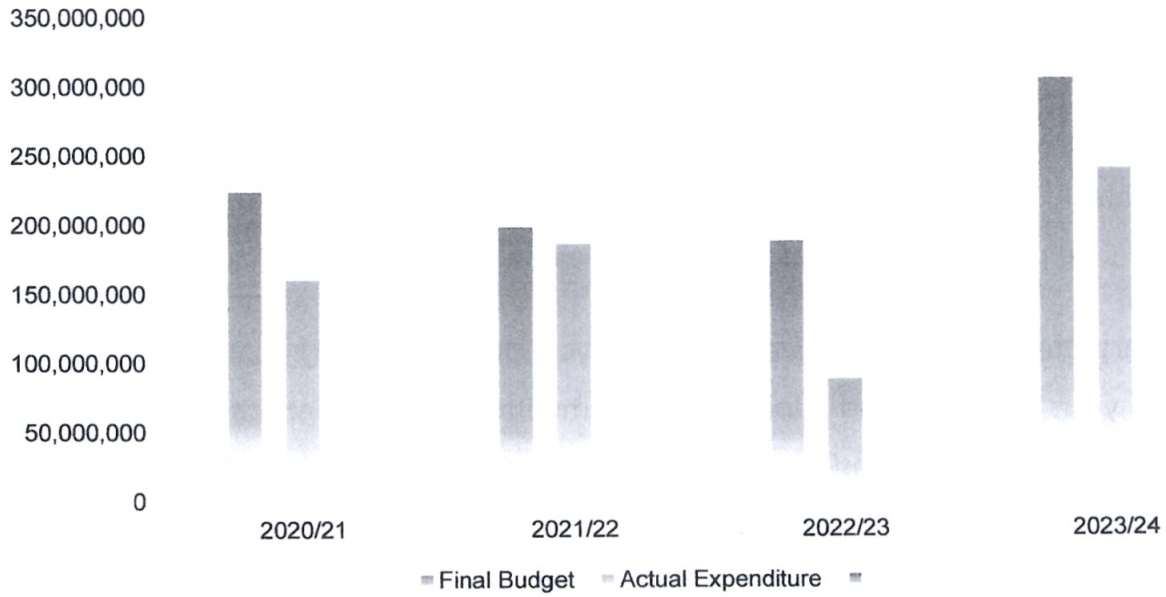


Figure 1: Final Budget vs Actual Expenditure (2020/21 -2024/24)

### 'Budget Utilization Trends'

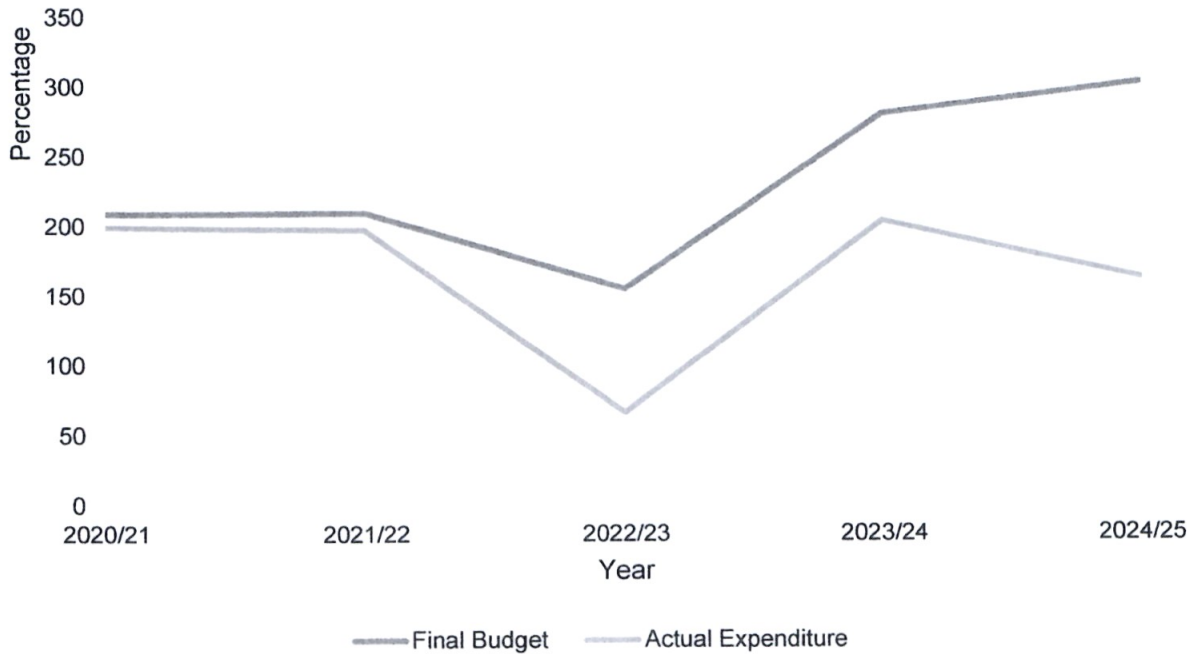


Figure 2: Receipts and Expenditure Utilization Trends

## Achievements

### Education: Building Foundations for the Future

Education remains the cornerstone of Bureti NG-CDF's transformative agenda, reflecting a deep commitment to empowering the next generation through access to quality learning environments and opportunities. The Fund's strategic approach to education, as outlined in its 2022/2023–2026/2027 Strategic Plan, adopts a balanced, four-pronged framework that emphasizes the construction of laboratories, renovation of existing facilities, development of new classrooms, and fencing of school compounds to ensure equitable development across all wards.

Over the review period, the Fund has made substantial strides in upgrading educational infrastructure. More than 40 new classrooms have been constructed and fully furnished with desks, chairs, and other essential learning resources. These modern facilities have replaced outdated structures, many of which previously suffered from leaking roofs, cracked walls, and inadequate sanitation systems. Additionally, over 20 schools have undergone comprehensive renovations, resulting in what the Fund proudly refers to as “model schools.” These institutions now boast tiled floors, durable roofing, efficient water systems, and enhanced safety provisions, creating environments that inspire learning and academic excellence.

The introduction of Junior Secondary School (JSS) facilities has been a landmark achievement, aligning with the national rollout of the Competency-Based Curriculum (CBC). In 2023/2024, the Fund invested KSh 30.6 million in a pioneering “shilling-for-shilling” partnership with the Ministry of Education to construct and equip 26 JSS classrooms across the constituency. These classrooms are not merely physical structures but fully equipped learning hubs, complete with desks, chairs, and teaching aids tailored to the CBC's hands-on, skills-based approach. This initiative has ensured that Bureti's young learners are well-prepared to thrive in the evolving educational landscape.

Science education has also received significant attention, with nine laboratories either constructed or renovated to modern standards. Five schools have been equipped with state-

of-the-art laboratory apparatus and safety systems, enabling students to engage in practical science experiments in safe and well-resourced environments. These investments underscore the Fund's commitment to fostering innovation and critical thinking among learners.

Beyond infrastructure, the Fund's social investment in education through bursaries and scholarships has been transformative. Since 2022, approximately 29,300 students have benefited from bursary support, with a deliberate policy to allocate 25% of annual funds to support needy learners. The **Gifted and Lifted** scholarship programme, launched to nurture high-potential but disadvantaged students, awards 10 scholarships annually based on performance contracts, ensuring that talent is not stifled by financial constraints. Additionally, the Fund has sustained legacy programmes such as **Wings to Fly**, albeit on a smaller scale, to continue supporting earlier beneficiaries and maintain continuity in its commitment to educational equity.

### **Infrastructure and Security**

In the realm of infrastructure and security, Bureti NG-CDF has made significant strides to enhance safety and administrative efficiency. A flagship achievement is the construction to completion of the **Mabasi Chief's Office in Mabasi Location**. This development has significantly strengthened law enforcement capacity in the region, fostering a safer environment for residents.

Across the constituency, chiefs' offices have either been constructed or upgraded to improve grassroots governance and service delivery. These facilities serve as critical hubs for administrative functions, dispute resolution, and community engagement. Plans are underway to extend similar upgrades to additional wards in the coming year, ensuring that every corner of Bureti benefits from accessible and effective local governance.



*Fig 2; Photo Of Completed Chief's Office At Mabasi location.*

### **Digital Access: Bridging the Digital Divide**

Recognizing the transformative power of technology, the Fund has prioritized investments in ICT to enhance access to digital services and opportunities. The renovation of the Kibugat and kaminjeiwet ICT centres stands out as a groundbreaking achievement, being one among several others in the sub-county-level facility of its kind in Bureti County outside the main headquarters. This center has brought essential government services closer to residents, significantly reducing travel time and costs for accessing critical documents and services.

Complementing this effort is the creation of the constituency's first ICT hub, a facility designed to serve as a gateway to e-learning, online business opportunities, and digital literacy for youth and community members

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

Bureti NG-CDF has been able to equally meet its legal obligations for instance payment of taxes like VAT withholding tax from contractors, Income tax, Housing Levy, NSSF, SHIF and Withholding Tax as required and further commits to operate within the law even to the future.

#### **Risks facing the fund**

NG-CDF Bureti is compliant with NG-CDF Board risk management policy by developing a constituency risk register and the fund manager does regular attestation.

NG-CDFC Bureti faces the following risks:

Major litigation and courts battle at the national level.

Political interference.

NGOs interference

Competition from county governments

The constituency has tried mitigating risks by doing public participation when doing project proposal, building with CCTV installation to mitigate physical risks,

#### **Material arrears in Statutory and other financial obligations**

The constituency does not have material arrears in statutory and other financial obligations.

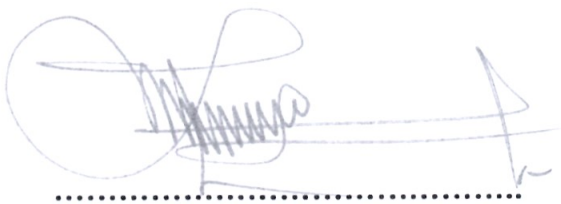
The constituency has complied with statutory requirements by remitting statutory requirements to relevant authorities and in no instance has Bureti have been cited for non-compliance.

#### **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 19 that reduce the business growth and hence revenue collection. NG-CDFC 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. Bureti NG-CDFC has put in place mechanisms through its strategic plan to ensure more projects are implemented within the next three years



A handwritten signature in blue ink, consisting of a large, stylized 'E' followed by a series of vertical lines and a long horizontal stroke ending in a small flourish. Below the signature is a dotted line.

**Esau Kemboi**  
**Fund Account Manager**

## **8. Environmental and Sustainability Reporting**

Environmental concerns, with an emphasis on climate change mitigation, are central to the government's agenda. The recent amendment to the NG-CDF Act 2022, which raised the allocation for climate change activities from 2% to 5%, reinforces the commitment to addressing these issues through the NG-CDF Fund. In the 2023-2024 financial year, Bureti NG-CDF allocated Kshs. 3,500,000 for tree planting projects in three institutions within the constituency. These efforts aim to enhance sustainability and contribute to environmental conservation, aligning with the government's broader strategy to combat climate change.

### **1. Sustainability strategy and profile -**

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

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

### **2. Environmental performance**

NG-CDFC Bureti conducts one sensitizations forum every year to the constituents to create awareness of the importance of planting trees to conserve the environment. The Sensitizations are done in various schools where the office donate seedlings to school and join hands with students to plant trees in schools.

Sensitization forums are also conducted once every year on crosscutting issues where the constituents particularly the youth are enlightened on the dangers of drug & Alcohol Abuse as well as engaging in other vices.

NG-CDF staff have at least one day in every financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

Sports tournaments are organised at the ward level where the participants who are mostly the youths are sensitised on the importance of conserving the environment through tree planting, and embracing good farming practices.

### **3. Employee welfare**

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

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

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

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

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

NGCDF has put in efforts to ensure:

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

### **4. Marketplace practices-**

Bureti Constituency is committed to fair and ethical market practices.

## 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-Bureti 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.

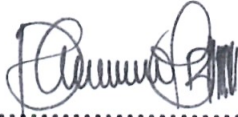
The Accounting officer in charge of the NGCDF-Bureti Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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- Bureti 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 Bureti Constituency confirms that the Bureti 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.

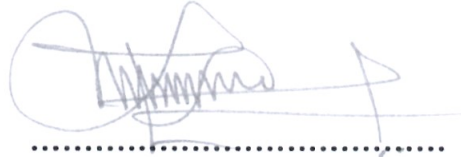
In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

**Approval of the financial statements**

The NGCDF- Bureti Constituency financial statements were approved and signed by the Accounting officer on 28/8 2025.



.....  
Benard Ngetich  
Chairman – NGCDF Committee



.....  
Esau Kemboi  
Fund Account Manager

10. Report of the Independent Auditor on the NGCDF- Bureti Constituency



*Fig 2; Photo Of Completed Chief's Office At Mabasi location.*

### **Digital Access: Bridging the Digital Divide**

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**Esau Kemboi**  
**Fund Account Manager**

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### **4. Marketplace practices-**

Bureti 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.

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- 3.0 Responsible marketing and advertisement
- 4.0 Product stewardship by safeguarding consumer rights and interests.

#### **5. Community Engagements-**

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

#### **9. Public Participation in Project Identification and Implementation and Monitoring**

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

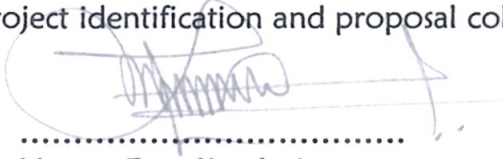
**Public participation** is the process that directly engages the concerned stakeholders in decision-making and considers public input in making that decision.

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

#### **Public Awareness**

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

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



.....  
Name: Esau Kemboi  
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-Bureti 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.

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The Accounting officer in charge of the NGCDF Bureti Constituency confirms that the Bureti 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- Bureti Constituency financial statements were approved and signed by the Accounting officer on 28/8 2025.



.....  
Benard Ngetich  
Chairman – NGCDF Committee



.....  
Esau Kemboi  
Fund Account Manager

# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

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

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### **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- Bureti Constituency set out on pages 1 to 63, which comprise of the statement of financial position as at 30 June, 2025, and the

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

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

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

### **Basis for Qualified Opinion**

#### **1. Inaccuracy of Employee Costs**

The statement of financial performance reflects employee costs amounting to Kshs.4,854,609. The amount includes basic staff salaries totalling Kshs.3,582,707 as disclosed in Note 10 to the financial statements. However, the basic salaries differ with the payroll balance of Kshs.3,565,396 resulting in unexplained variance of Kshs.17,311.

In the circumstances, the accuracy and completeness of employee costs amounting to Kshs.4,854,609 could not be confirmed.

#### **2. Inaccuracy of Secondary School Actual Expenditure**

The statement of financial performance reflects other government units actual expenditure amounting to Kshs.74,714,279. The amount includes secondary school actual expenditure totalling Kshs.11,798,271 as disclosed in Note 13 to the financial statements. The secondary school actual expenditure differs with the supporting schedule balance of Kshs.11,300,000 resulting in unexplained variance of Kshs.498,271.

In the circumstances, the accuracy and completeness of secondary school actual expenditure amounting to Kshs.11,798,271 could not be confirmed.

#### **3. Inaccuracy of Emergency Projects Actual Expenditure**

Note 14 to the financial statements reflects emergency projects actual expenditure amounting to Kshs.9,835,283. However, the amount differs with the supporting schedule balance of Kshs.7,750,000 resulting in unexplained variance of Kshs.2,085,283.

In the circumstances, the accuracy and completeness of emergency projects actual expenditure amounting to Kshs.9,835,283 could not be confirmed.

#### 4. Inaccuracy of Property, Plant and Equipment

The statement of financial position and as disclosed in Note 22 to the financial statements reflects Nil balance in respect to property, plant and equipment. However, the amount differs with the property, plant and equipment totalling Kshs.16,704,500 as disclosed in Annex 2 to the financial statements resulting in unexplained variance of Kshs.16,704,500.

In the circumstances, the accuracy and completeness of Nil balance in respect to property, plant and equipment of Kshs.4,854,609 could not be confirmed.

#### 5. Inaccuracy of Accumulated Surplus

The statement of changes in Net assets reflects Nil accumulated surplus. However, the statement of financial performance reflects surplus amounting to Kshs.20,083,012 resulting in unexplained variance of Kshs.20,083,012.

In the circumstances, the accuracy and completeness of Nil accumulated surplus could not be confirmed.

#### 6. Unsupported revaluation Reserves

The statement of financial position reflects revaluation reserve totalling Kshs.145,274,927. However, revaluation report in support of the revaluation was not provided for audit review.

In the circumstances, the accuracy and completeness of revaluation reserve totalling Kshs.145,274,927 could not be confirmed.

#### 7. Inaccuracy of Original Budget

The statement of comparison of budget and actual amounts reflects original budget balance of Kshs.197,386,150 which differs with the approved total code lists amount of Kshs.194,086,132 as shown below resulting in unexplained and unreconciled variance of Kshs.3,300,000.

No.	Description	Date of Approval	Amount (Kshs.)
1	Approved code lists	28 January, 2025	100,696,150
2	Approved code lists	25 March, 2025	64,389,982
3	Approved code lists	23 June, 2025	29,000,000
	<b>Total</b>		<b>194,086,132</b>

Further, the approved budget includes provision of electricity through co-funding arrangement with Rural Electrification and Renewable Energy Corporation totalling Kshs.29,000,000 . However, no respective correspondence between the Fund and the

Management of Rural Electrification and Renewable Energy Corporation (REREC) was provided for audit review.

In the circumstances, the accuracy and completeness of original budget balance of Kshs.197,386,150 could not be confirmed.

#### **8. Unsupported Project Management Committee (PMC) Bank Balances**

Annex 2 to the financial statements reflects Project Management Committee (PMC) bank account balances totalling Kshs.47,228,991. However, cashbooks, certificate of balances and bank reconciliation statements in support of the balances were not provided.

Further, the balances were not transferred to the Constituency bank account. This was contrary to Section 12 (8) of the National Government Constituencies Development Fund Act, 2015 which requires all unutilized funds of the Project Management Committee to be returned to the Constituency account.

In the circumstances, the accuracy and completeness of Project Management Committee (PMC) bank account balances totalling Kshs.47,228,991 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- Bureti 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 total receipts budget of Kshs.323,759,383 against actual on comparable basis amount of Kshs.260,173,233 resulting to a revenue shortfall of Kshs.63,586,150 or twenty percent (20%) of the budget. Similarly, the statement reflects actual expenditure amounting to Kshs.176,007,972 against actual receipts of Kshs.260,173,233 resulting in under-absorption of Kshs.84,165,261 of the receipts.

The under-funding and under-absorption affected the planned activities and may have impacted negatively on service delivery to the residents of Bureti Constituency.

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 effect of the matters

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

**Other Matter**

**Unresolved Prior Year Matters**

In the audit of the previous year, six (6) issues were raised under the Report on the Financial Statements as shown in the table below:

<b>Number</b>	<b>Financial Year</b>	<b>Issue</b>
1	2023/2024	Undisbursed Funds from the Board
2	2023/2024	Unsupported Project Management Committee Bank Balances
3	2023/2024	Budgetary Control and Performance
4	2023/2024	Project Implementation Status
5	2023/2024	Prior year Matters
6	2023/2024	Unutilized Funds of the Project Management Committees

However, Management had not resolved the issues or given any explanations for failure to implement the recommendations.

**Other Information**

Management is responsible for the Other Information set out on page iv to xlviii which comprise of Key Entity Information and Management, Fund Administration Committee, Management Team, Fund Chairperson’s Report, Report of the Fund Administrator, Statement of Performance Against the County Fund’s Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, and Statement of Management’s 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 of conclusion**

### **1. Irregular Purchase of Land for Chemoiwa Primary School**

The statement of financial performance reflects other government units actual expenditure amounting to Kshs.74,714,279. The amount includes expenditure amounting to Kshs.6,400,000 incurred on the purchase of 1.3 Acres of land for Chemoiwa Primary School. However, the ownership documents had not been authenticated by the Registrar of Lands. This was contrary to Regulation 11 (k) of the National Government Constituency Development Fund Regulations, 2016 which states that where a project involves purchase of a parcel of land or a building, Management must ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies. The title deed for the land has also not been obtained.

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

### **2. Irregular Emergency Projects Expenditure**

The statement of financial performance reflects other grants and transfers actual expenditure amounting to Kshs.85,897,171. The amount includes emergency projects expenditure totalling Kshs.9,835,283 as disclosed in Note 14 to the financial statements. However, the emergency reserve expenditure was not reported to the National Government Constituencies Development Fund Board within thirty (30) days of occurrence contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

Further, the expenditure was incurred on construction of pit latrines. However, documentary evidence in support of the emergency nature of the expenditure was not provided.

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

### 3. Delayed Implementation of Budgeted Projects

The statement of budget execution by sectors and projects and the projects implementation status report as at 30 June, 2025 reflects a total of forty-eight (48) projects consisting of primary schools, secondary schools, security and ICT centres budgeted for Kshs.101,303,128 were incomplete. Out of these, forty-six (46) projects with a final budget of Kshs.89,017,962 had not started and 2 projects with a final budget of Kshs.12,285,166 were partially complete as shown below.

Sector/ Project Details	Unimplemented Projects		Ongoing Projects		Total Incomplete Projects	
	No. of Projects	Amount (Kshs.)	No. of Projects	Amount (Kshs.)	No. of Projects	Amount (Kshs.)
Transfer to Primary Schools	33	68,627,584	1	7,485,166	34	76,112,750
Transfer to Secondary Schools	6	14,201,540	1	4,800,000	7	19,001,540
Security Projects	5	2,474,246	0	0	5	2,474,246
ICT Centres	2	3,714,592	0	0	2	3,714,592
<b>Total</b>	<b>46</b>	<b>89,017,962</b>	<b>2</b>	<b>12,285,166</b>	<b>48</b>	<b>101,303,128</b>

Delay in projects implementation may have impacted negatively on the delivery of services to the residents of Bureti Constituency.

### 4. Project Verification Status

Physical inspection of project implementation status in the Month of November,2025 on eighteen (18) projects implemented at a cost of Kshs.50,619,842 revealed anomalies as shown below:

No.	Beneficiary	Project Details	Cost (Kshs.)	Observation
1	Chesingoro Primary School	Construction to completion of one storey building comprising of 4 classrooms (2 classrooms on the	7,485,166	Although the project is complete and in use. Plumbing and drainage works including gutters amounting to Kshs.72,200

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		ground floor and 2 classrooms on the 1st floor).		as per the Bills of Quantities (BQ's) not done.
2	Kaminjeiwet ICT Centre	Renovation to completion of 5 rooms block.	1,000,000	Renovations were done and furniture supplied. However, the project is not branded to show that it was done by Bureti Constituency NG-CDF and the building is not in use.
3.	Kipkosil Primary School	Construction to completion of one storey building comprising of 4 classrooms (2 classrooms on the ground floor and 2 classrooms on the 1st floor).	7,485,166	The project is complete. Plumbing and drainage works including gutters amounting to Kshs. 72,200 as per the Bills of Quantities (BQ's) was not done.
5	Kibugat ICT Centre	Renovation to completion of 6 rooms block: Painting, tiling and repair of ceiling.	1,500,000	Renovations of 6 rooms were done and furniture supplied but the facility has not been in use since 2024 when the project was completed.
6	Kolonget Primary School	Renovation to completion of 11 No classrooms and office block in the same block.	2,100,000	Renovations was inconsistently done on 10 classrooms instead of 11 classrooms as per the approved code list for the financial year 2023-2024. The respective Bill of Quantities showing the scope of works to be done was not provided.
8	Kipkosil Primary School	Final payment of Land Purchase 0.25Acre.	900,000	The title deed for the land where the school is located was not provided for verification
		<b>Total (Kshs)</b>	<b>19,471,352</b>	

In the circumstances, value for money was not achieved on expenditure amounting to Kshs.19.471,352.

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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 the International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal control 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 governance.

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

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

Those Charged with Governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes

and systems are in place to address key roles and responsibilities in relation to overall 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**

**11 December, 2025**

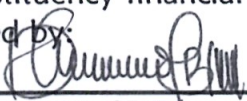
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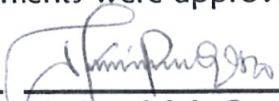
*Report of the Auditor-General on National Government Constituencies Development Fund-Bureti Constituency for the year ended 30 June, 2025*

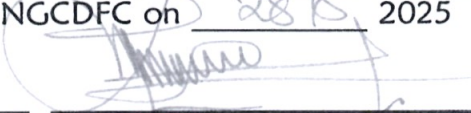
11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	2024-2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	197,386,150
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
<b>Total revenue</b>		<b>197,386,150</b>
Expenses		
Employee costs	10	4,854,609
Committee expenses	11	5,093,300
Use of Goods and Services	12	4,263,250
Other Government Units Actual expenditure	13	74,714,279
Other Grants and Transfers Actual expenditure	14	85,897,191
Depreciation and amortization expense	15	-
Digital Hubs Actual expenditure	16	2,480,510
<b>Total expenses</b>		<b>177,303,138</b>
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
<b>Surplus/(Deficit) for the year</b>		<b>20,083,012</b>

The Constituency financial statements were approved by the NGCDFC on 28<sup>th</sup> June 2025 and signed by:

  
 Chairman NG-CDF  
 Committee  
 Benard Ngetich

  
 National Sub-County  
 Accountant  
 Joseph Kemei  
 ICPAK M/No:15725

  
 Fund Account Manager  
 Esau Kemboi

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

	Note	2024-2025	Opening Statement 1st July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash And Cash Equivalents	19	84,165,262	75,250,035
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	63,586,149	51,123,198
Prepayments	22	-	-
<b>Total Current Assets</b>		<b>147,751,412</b>	<b>126,373,233</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	23	-	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
<b>Total Non- Current Assets</b>		<b>-</b>	<b>-</b>
<b>Total Assets (A)</b>		<b>147,751,412</b>	<b>126,373,233</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	312,654	-
Lease Liabilities	28	-	-
Gratuity provision	29	2,163,831	1,181,318
<b>Total Current Liabilities</b>		<b>2,476,485</b>	<b>1,181,318</b>
<b>Non-Current Liabilities</b>			
Lease Liabilities	28	-	-
<b>Total Liabilities (B)</b>		<b>2,476,485</b>	<b>1,181,318</b>
<b>Net Assets (A-B)</b>		<b>145,274,927</b>	<b>125,191,915</b>
<b>Represented by:</b>			
Revaluation Reserves		145,274,927	125,191,916
Accumulated Surplus			
<b>Total Net Assets</b>		<b>145,274,927</b>	<b>125,191,916</b>

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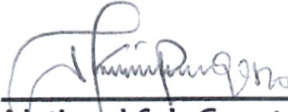
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The Constituency financial statements set out on pages 1 to 142 approved by NG CDFC on 28/8 2025 and signed by:



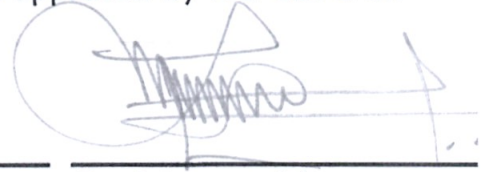
Chairman NG-CDF Committee

Benard Ngetich



National Sub-County Accountant

Joseph Kemei  
ICPAK M/No:15725



Fund Account Manager

Esau Kemboi

**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 <sup>th</sup> June 2024	17,157,996	-	17,157,996
Adjustments: (to recognize assets and liabilities)			
Add Assets	109,215,238		109,215,238
Less Liabilities	1,181,318		1,181,318
As at July 1, 2024	125,191,916		125,191,916
Surplus/(Deficit) For the Period	20,083,012		20,083,012
Revaluation Gain/Loss	-	-	-
As at 30 <sup>th</sup> June 2025	145,274,928	-	145,274,928

**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
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from the NGCDF Board		184,923,198
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		-
<b>Total Receipts</b>		<b>184,923,198</b>
<b>Payments</b>		
Employee costs		3,872,096
Committee expenses		5,093,300
Use of Goods and Services		4,263,250
Other Government Units Certified Works		74,575,919
Other Grants and Transfers		85,722,897
Digital Hubs Expenses		2,480,510
<b>Total Payments</b>		<b>176,007,972</b>
<b>Net Cash Flows from/ (used in) Operating Activities</b>	28	<b>8,915,226</b>
<b>Cash flows From Investing Activities</b>		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
<b>Net Cash Flows from Investing Activities</b>		
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>8,915,226</b>
<b>Cash Flows from Financing Activities</b>		
Lease Payment		-
<b>Net Cash Flows from Financing Activities</b>		<b>8,915,226</b>
Cash and cash equivalents at 1 July 2024	17	75,250,035
Cash and cash equivalents at 30 <sup>th</sup> June 2025	17	84,165,262

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

	Original Budget			Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
		Adjustments					
		Kshs	Kshs				
a	b		C=(a+b)	d	e=(c-d)	f=d/c*100	
	2024/2025	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025	2024/2025		
Revenue							
Transfers From the NGCDF Board	197,386,150	75,250,035	51,123,198	323,759,383	260,173,233	63,586,150	80%
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
<b>Totals</b>	197,386,150	75,250,035	51,123,198	323,759,383	260,173,233	63,586,150	80%
Expenses							
Employee costs	3,651,600	3,370,227	-	7,021,827	4,854,609	2,167,218	69%

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Committee expenses	5,233,000	4,446,121	-	9,679,121	5,093,300	4,585,821	53%
Use of Goods and Services	5,358,346	776,617	102,532	6,237,495	4,392,303	1,845,193	70%
Other Government Units Certified Works	61,500,000	53,350,450	45,740,666	160,591,116	71,214,628	89,376,488	44%
Other Grants and Transfers	89,343,204	12,868,409	2,780,000	104,991,613	87,972,622	17,018,991	84%
Digital Hubs Expenses	3,300,000	414,592	2,500,000	6,214,592	2,480,510	3,734,082	40%
Acquisition of asset	-	-	-	-	-	-	
other payments	29,000,000	23,620	-	29,023,620	-	29,023,620	-
Funds Pending Approval**	-	-	-	-	-	-	
<b>Total Expenditure</b>	<b>197,386,150</b>	<b>75,250,035</b>	<b>51,123,198</b>	<b>323,759,383</b>	<b>176,007,972</b>	<b>147,751,412</b>	<b>54%</b>
Surplus for the period	-	-	-	-	84,165,262	(84,165,262)	

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

*Explanatory Notes.*

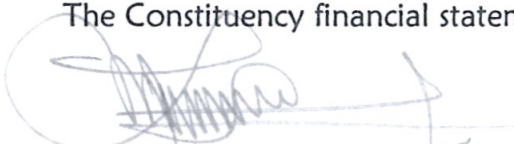
- a) The Overall utilization of funds was 54% due to Delay in receipt of funds, delayed procurement and school calendars that delayed commencement of projects
- b) The utilization in Other Government Units Certified Works (44%) was a result of delay in receipts of funds from the NGCDF board which in turn affected the commencement of projects, additionally the school calendar and national exams delayed implementation.

- c) utilization of Other Grants and Transfers (84%) was as result of was a result of delay in receipts of funds from the NGCDF board which in turn affected the commencement of projects.
- d) The utilization of funds under committee expenses (53%) and Use of Goods (70%) was as a result of delay in receipt of funds which deferred planned activities like training of staff and NGCDF committee. For employee cost utilization was 71% because of gratuity and salaries.
- e) Utilization of funds meant for acquisition of assets (69%) was due to procurement process

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	146,633,462
Less undisbursed funds receivable from the Board as at 30th June 2025	63,586,150
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2025	83,047,312

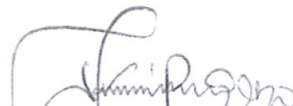
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 28/8 2025 and signed by:



Fund Account Manager

Esau Kemboi



National Sub-County Accountant

Joseph Kemei  
ICPAK M/No:15725



Chairman NG-CDF Committee

Benard Ngetich

16. Budget Execution by Sectors And Projects For The Year Ended 30<sup>th</sup> 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
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,651,600	3,370,227		7,021,827	4,854,609	2,167,218
1.2 Committee allowances	2,628,000	1,437,000		4,065,000	506,700	3,558,300
1.3 Use of goods and services	5,073,346	784		5,074,130	4,263,250	810,880
<b>Sub-total</b>	<b>11,352,946</b>	<b>4,808,011</b>	<b>-</b>	<b>16,160,957</b>	<b>9,624,559</b>	<b>6,536,398</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building		769,044		769,044		769,044
2.2 Committee allowances	2,605,000	3,009,121		5,614,121	4,586,600	1,027,521
2.3 Use of goods and services	285,000	6,789	102,531	394,320	129,053	265,268

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
<b>Sub-total</b>	<b>2,890,000</b>	<b>3,784,954</b>	<b>102,531</b>	<b>6,777,485</b>	<b>4,715,653</b>	<b>2,061,833</b>
<b>5.0Emergency</b>						
Tiritab Eito Primary School		600,160		600,160	590,409	9,751
Tembwo Primary School		602,895.00		602,895	571,538	31,357
Chesanga Primary School		889,971.00		889,971	815,982.00	73,989
Kibugat Primary School		606,095.00		606,095	618,172	(12,077)
Rungut Day Sec School		613,434.15		613,434	589,768	23,666
Kabisaga Primary School		602,450.00		602,450	591,963	10,487
Lalagin Primary School		600,475.00		600,475	589,136	11,340
Tebesonik Primary School		600,000.55		600,001	560,374	39,627
Kaboeito Primary School		600,000.00		600,000	588,963	11,037
Togoben Primary School		610,300.10		610,300	589,993	20,307
Bakitira Primary School		661,951.00		661,951	591,033	70,918
Koituk Primary School		601,825		601,825	559,914	41,911
Chepkulgong Primary School		600,000.00		600,000	588,913	11,087
Koiyet Primary School		867,943.80		867,944	800,378	67,566
Kapchelach Primary School		613,761.00		613,761	599,210	14,551
Kelboluk Primary School		600,610.00		600,610	589,538	11,072
Unutilized	2,638,745	88,716		2,727,461		2,727,461
Chepkulgong Primary School	650,000.00	11,087.00		661,087		661,087

*National Government Constituencies Development Fund (NGCDF)*  
*Bureti 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	Kshs	Kshs	Kshs	Kshs
Kapsenetwet Primary School	650,000.00	1,375.11		651,375		651,375
Kiptororgo Primary School	650,000.00			650,000		650,000
Soet Primary School	650,000.00	1,876.30		651,876		651,876
Chebagal Primary School	650,000.00	301.75		650,302		650,302
Tiritab Moita Primary School	950,000.00			950,000		950,000
Kaptele Primary School	950,000.00	16,665.35		966,665		966,665
Kapkarin Primary School	650,000.00	1,150.00		651,150		651,150
Kipkerieny Primary School	650,000.00			650,000		650,000
Kongasis Primary School	650,000.00			650,000		650,000
Kiptewit Primary School	650,000.00	965.40		650,965		650,965
<b>Sub-total</b>	<b>10,388,745</b>	<b>10,394,009</b>	<b>-</b>	<b>20,782,754</b>	<b>9,835,283</b>	<b>10,947,471</b>
<b>4.0 Bursary and Social Security</b>						
5.1 Primary Schools				-		-
5.2 Secondary Schools	62,000,000	(71,404)		61,928,596	61,928,596	-
5.3 Tertiary Institutions	16,954,459	-		16,954,459	14,133,312	2,821,147
5.4 special needs		4750		4,750		4,750
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
<b>Sub-total</b>	<b>78,954,459</b>	<b>(66,654)</b>	<b>-</b>	<b>78,887,805</b>	<b>76,061,908</b>	<b>2,825,897</b>
5.0 Sports						

National Government Constituencies Development Fund (NGCDF)  
 Bureti Constituency  
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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
		66,808		66,808		66,808
				-		
<b>Sub-total</b>	-	66,808	-	66,808	-	66,808
<b>6.0 Primary Schools Projects (List all the Projects)</b>						
Siongi Primary School	3,300,000			3,300,000		3,300,000
Kaptembwet Primary School	3,000,000			3,000,000		3,000,000
TiritabMoita Primary School	4,000,000			4,000,000		4,000,000
Sebetet Primary School	3,000,000			3,000,000		3,000,000
Mombwo Primary School	4,500,000			4,500,000		4,500,000
Litein Primary School	7,000,000			7,000,000		7,000,000
Kipkosil Primary School	900,000			900,000		900,000
Kipkosil Primary School	1,800,000			1,800,000		1,800,000
Chemoiben Primary School	3,600,000			3,600,000		3,600,000
Mabwaita Primary School	2,400,000	1,384		2,401,384		2,401,384
Reresik Primary School	2,400,000	680		2,400,680		2,400,680
Shinners Primary School	2,400,000	620		2,400,620		2,400,620
Chemoiwa Primary School	3,600,000	2,595		3,602,595		3,602,595
Kabitungu Primary School	2,500,000			2,500,000		2,500,000
Chelelaibei Primary School	1,200,000	247		1,200,247		1,200,247

*National Government Constituencies Development Fund (NGCDF)*  
*Bureti 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	Kshs	Kshs	Kshs	Kshs
Cheptendeniet Primary School	600,000	46,662		646,662		646,662
Kaptele Primary School	2,500,000	16,665		2,516,665		2,516,665
Tiroto Primary School	3,300,000			3,300,000		3,300,000
Kapchelach Primary School	3,000,000			3,000,000		3,000,000
Simoton Primary School	2,500,000			2,500,000		2,500,000
Nganaset Primary School		1,646	1,124,333.00	1,125,979	350,028	
Cheptagum Primary School		(311)	1,124,333.00	1,124,022	350,995	
Moi Kaitamat Primary School		1,041	1,124,333.00	1,125,374	513	
Siritiet Primary School		749	1,124,333.00	1,125,082		
Kapkusum Primary School		3	1,124,333.00	1,124,336		
Kolonget Primary School		115	1,124,335.00	1,124,450		
Kaptembwet Primary School		1,700	1,124,333.00	1,126,033		
Tembwo Primary School			1,200,000	1,200,000		1,200,000
St Paul Charera Special School		38,942.00	800,000	838,942	761,146	77,796
Chemoiwa Primary School		2,940	3,500,000	3,502,940	3,500,345	2,595
Kipkerieny Primary School		200,000.00		200,000		200,000
Soet Primary School		300,000.00		300,000		300,000
Bakitira Primary School		300,000.00		300,000		300,000
Kutwet Primary School		300,000.00		300,000		300,000

*National Government Constituencies Development Fund (NGCDF)*  
*Bureti Constituency*  
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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
Lalwat Primary		1,970,000.0 0		1,970,000	1,970,000	-
Tulwet Primary School		3,300,350.0 0		3,300,350	3,245,656	54,694
Sinendet Primary School		3,000,000.0 0		3,000,000	2,948,608	51,392
Rungut Primary School		4,275,813.0 0		4,275,813	4,257,640	18,173
Ngororga Primary School		3,500,974.4 5		3,500,974	3,440,425	60,549
Korongoi Primary School		2,980,530.0 0		2,980,530	2,928,125	52,405
Kolonget Primary School		2,099,918.5 5		2,099,919	2,064,158	35,761
Kiptobon Primary School		2,901,865.0 0		2,901,865	2,850,372	51,493
Kapsumet Primary School		3,402,360.0 0		3,402,360	3,341,105	61,255
Kapsogut Primary School		2,300,980.5 5		2,300,981	2,261,625	39,356
Kamanamsim Primary School		3,500,779.3 1		3,500,779	3,498,061	2,719
Chesanga Primary School		2,867,415.0 0		2,867,415	2,793,426	73,989

*National Government Constituencies Development Fund (NGCDF)  
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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
Kipkosil Primary School		1,150.00	7,485,166.50	7,486,317	5,522,225.00	1,964,092
Kaminjeiwa Primary School		0.00	5,900,000.00	5,900,000	5,846,740	53,260
Chesingoro Primary School		0.00	7,485,166.50	7,485,167	7,485,167	-
Kapsinendet Primary School		25.00		25		25
Kaborus Primary School		3,400,120.00		3,400,120	-	3,400,120
<b>Sub-total</b>	<b>57,500,000</b>	<b>40,717,959</b>	<b>34,240,666</b>	<b>132,458,625</b>	<b>59,416,357</b>	<b>73,042,268</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
Nelson Mandela Secondary School	4,000,000	880		4,000,880		4,000,880
Kabusienduk Secondary School			4,200,000	4,200,000		4,200,000
Kibolgong Secondary School		1,820	2,500,000	2,501,820	2,500,000	1,820
Chebitet Day Secondary School			4,800,000	4,800,000	2,411,400	2,388,600
Chelilis Girls High School		2,000,000		2,000,000		2,000,000
Cheborge Girls High School		2,000,000		2,000,000		2,000,000
Sosit Day Secondary School		500,000		500,000		500,000
Getarwet Day Sec School		1,021,208		1,021,208	1,019,917	1,291
Tembwo Primary School- Jss		1,201,540.00		1,201,540		1,201,540

*National Government Constituencies Development Fund (NGCDF)  
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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
Roret Primary School-Jss		3,507,000.00		3,507,000	3,468,304	38,696
Butiik Primary School-Jss		2,400,043.28		2,400,043	2,398,650	1,393
				-		-
<b>Sub-total</b>	<b>4,000,000</b>	<b>12,632,491</b>	<b>11,500,000</b>	<b>28,132,491</b>	<b>11,798,271</b>	<b>16,334,220</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
				-		-
				-		-
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10.0 Security Projects</b>						
Cheplanget Police Station		500,000		500,000		500,000
Itoik Chiefs office		550,000		550,000		550,000
Kabartegan Police Station		850,000		850,000		850,000
Itoik Chief's Office		414,246		414,246		414,246
Ngesumin Chiefs Office		160,000		160,000		160,000
Mabasi Assistant Chief's Office				-	1,475,431	1,475,431
Mabasi Assistant Chief's Office				-	600,000	600,000
				-		-
<b>Sub-total</b>	<b>-</b>	<b>2,474,246</b>	<b>-</b>	<b>2,474,246</b>	<b>2,075,431</b>	<b>398,815</b>

*National Government Constituencies Development Fund (NGCDF)  
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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
<b>11.0 Acquisition of assets</b>						
11.1 Motor Vehicles (including motorbikes)			-	-		-
11.2 Purchase of furniture and fittings				-		-
11.2 Construction of CDF office				-		-
<b>Sub-total</b>	-	-	-	-	-	-
<b>12.0 Others</b>						
12.1 Kapkatet ICT Centre	3,300,000	-	-	3,300,000		3,300,000
12.2 Innovation Hub		414,592		414,592		414,592
12.3 Kaminjeiwet ICT Centre			1,000,000	1,000,000	982,010	17,990
12.4 Kibugat ICT Centre			1,500,000	1,500,000	1,498,500	1,500
<b>Subtotal</b>	<b>3,300,000</b>	<b>414,592</b>	<b>2,500,000</b>	<b>6,214,592</b>	<b>2,480,510</b>	<b>3,734,082</b>
12.5 Electrification	29,000,000			29,000,000		29,000,000
<b>Sub-total</b>	<b>29,000,000</b>	<b>0</b>	<b>0</b>	<b>29,000,000</b>	<b>0</b>	<b>29,000,000</b>
<b>13 Strategic Plan</b>		-	-	-		-
Bureti NG-CDF Strategic Plan		23,620	-	23,620		23,620
<b>Sub-total</b>	<b>-</b>	<b>23,620</b>		<b>23,620</b>		<b>23,620</b>
<b>Climate Change</b>						
Climate Change			2,780,000	2,780,000		2,780,000

*National Government Constituencies Development Fund (NGCDF)*  
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*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	Kshs	Kshs	Kshs	Kshs
Sub-total			2,780,000	2,780,000		2,780,000
Funds pending approval**				-		-
unapproved projects		-		-		-
AiA	-			-		-
Sub-total	-	-	-	-	-	-
<b>Total</b>	<b>197,386,150</b>	<b>75,250,035</b>	<b>51,123,197</b>	<b>323,759,382</b>	<b>176,007,972</b>	<b>147,751,411</b>

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

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	N/A
IPSAS 46: Measurement	<p><i>Applicable 1<sup>st</sup> 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"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>N/A</p>
IPSAS 47: Revenue	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>N/A</p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1<sup>st</sup> 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>N/A</p>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1<sup>st</sup> 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>N/A</p>
IPSAS 50: Exploration For & Evaluation of	<p><i>Applicable 1<sup>st</sup> 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"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> </ul>

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Mineral Resources	<p>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.</p> <p>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> <p>N/A</p>
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iii. Early adoption of standards

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

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 30 June 2024 for the period 1<sup>st</sup> July 2024 to 30<sup>th</sup> 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.

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).

#### b) Financial liabilities

##### Classification

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

##### f) 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*.

**g) 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

**h) 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.

**i) 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.

**j) 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.

**k) Employee benefits  
Retirement benefit plans**

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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.

**l) 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.

**m) 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.

**n) 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.

**o) Comparative figures**

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

**p) 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)	197,386,150
Total	197,386,150

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	-

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Total	-
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9. Miscellaneous income	2024-2025 Kshs
Rental Income	-
Income from sale of tenders	-
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere ( <i>specify</i> )	-
Total	-

10. Employees cost	2024-2025 Kshs
NG-CDFC Basic staff salaries	3,582,707
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	982,513
Employer Contributions Compulsory national social security schemes	229,907
Employer Contributions Compulsory Housing levy	53,482
Employer contributions to National Industrial Training Authority	6,000
Other Specify	-
Total	4,854,609

11. Committee Expenses	2024-2025 Kshs

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Sitting allowance	506,700
Other Committee expenses	4,586,600
<b>Total</b>	<b>5,093,300</b>

**12. Use of Goods and services**

	<i>2024-2025</i>
	Kshs
Utilities, supplies and services	148,650
Communication, supplies and services	-
Domestic travel and subsistence	318,900
Printing, advertising and information supplies & services	-
Committee Allowances (sitting Allowance)	-
Training expenses	2,415,700
Hospitality supplies and services	1,080,000
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	-
Fuel, oil & lubricants	300,000
Bank Charges	-
Routine maintenance – vehicles and other transport equipment	-
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	-
<b>Total</b>	<b>4,263,250</b>

**13. Other Government Units Actual expenditure**

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Description	2024-2025
	Kshs
Primary Schools Actual expenditure	62,916,008
Secondary Schools Actual Expenditure	11,798,271
Tertiary Institutions Actual Expenditure	-
<b>Total</b>	<b>74,714,279</b>

**14. Other Grants and transfers Actual expenditure**

	2024-2025
	Kshs
Bursary – secondary schools	62,214,902
Bursary – tertiary institutions	13,847,006
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	-
Climate change mitigation projects	-
Emergency projects Actual Expenditure	9,835,283
Roads projects	-
Others specify	-
<b>Total</b>	<b>85,897,191</b>

**15. Depreciation and Amortization Expenses**

Description	2024-2025
	Kshs

Property Plant and Equipment	-
Intangible Assets	-
Total	-

16. Digital Hubs Expenses

Description	2024-2025
	Kshs
Construction/ renovation/Actual Expenditure	2,480,510
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others <i>(specify)</i>	-
Total	2,480,510

Gain/loss on Sale of Assets

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

17. Impairment Loss

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

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Total Impairment Loss	-
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18. Cash and Cash Equivalents

Name of Bank and Account No.	2024-2025	Opening Statement
	Kshs	1 <sup>st</sup> July 2024 Kshs
Bank Accounts (Cash Book Bank Balance)		
Name Of Bank, Account No. (Operations account)	36,587,640	17,194,293
Operations account pending closure (Indicate name & account no.)	-	-
Name of Bank, account No. (Deposit account)	348,632	-
Name of Bank, account No. (See Annex 2 of PMC balances)	47,228,991	58,055,742
Total	84,165,262	75,250,035
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (Specify)	-	-
Total	-	-

19. Receivables from Exchange Transactions

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Description	2024-2025	Opening Statement 1 <sup>st</sup> 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 <sup>st</sup> July 2024	
	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)	-	-	-	-

20. Receivables from Non-Exchange Transactions

Description	2024-2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs

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Transfers from NGCDFB	63,586,150	51,123,198.00
Outstanding imprest	-	-
<b>Total</b>	<b>63,586,150</b>	<b>51,123,198</b>

**Ageing Analysis for Receivables**

Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	63,586,150	100%	51,123,198	100%
Between 1- 2 years	-	0%	-	-
Between 2-3 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
<b>Total (a+b)</b>	<b>63,586,150</b>	<b>100%</b>	<b>51,123,198</b>	<b>100%</b>

**21. Prepayments**

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



## 22. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate		10%	25.00%	20%	12.50%	30.00%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 <sup>st</sup> July 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30th Sep/Dec/Mar/Jun 2025	-	-	-	-	-	-	-	-
Depreciation And Impairment								
Opening bal accumulated depreciation 1st July 2024	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30th Sep/Dec/Mar/Jun 2025	-	-	-	-	-	-	-	-
Net Book Values								

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Opening Bal as at 1 <sup>st</sup> July 2024	-	-	-	-	-	-	-	-
As At 30 <sup>th</sup> June, 2025	-	-	-	-	-	-	-	-

**Valuation**

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

**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	-	-	-
<b>Total</b>	-	-	-

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	-	-
<b>Total</b>	-	-

23. Intangible Assets

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

24. Right-of use assets

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

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As At 30 June 2025 (Comparative Period)	-	-	-	-
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**25. Trade and Other Payables**

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

**26. Third-Party deposits**

	2024-2025		Opening Statement 1st July 2024
	KShs		KShs
Retention as at 1 <sup>st</sup> July 2024 (A)		-	
Retention held during the year (B)		312,654	-
Retention paid during the Year (C)		-	-
<b>Closing Retention as at 30<sup>th</sup> June 2025 (D= A+B-C)</b>		<b>312,654</b>	-

Retentions aging analysis.

	2024-2025	% of the total	2023-2024	% of the total
Less than 1 year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
<b>Total</b>	-	-	-	-

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

27. Lease Liabilities

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

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
<b>Total</b>	-

## 28. Gratuity Provision

Description	<i>Period ended June 2025</i>	<i>Opening Statement</i>
		<i>1st July 2024</i>
	Kshs	Kshs
Gratuity at the beginning of the period (A)	1,181,318	-
Gratuity held during the period (B)	982,513	1,181,318
Gratuity paid during the period (C)	-	-
<b>Total Gratuity provision as at period 2025</b> D=(A+B-C)	<b>2,163,831</b>	<b>1,181,318</b>

## 29. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	20,083,012
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	12,462,952
Changes in deferred income	-
Changes in Third party deposits	(312,654)
Changes in gratuity provision	(982,513)
Changes in payments received in advance	-
<b>Net cash flow from operating activities</b>	<b>8,915,226</b>

## 30. 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
<b>As at 30<sup>th</sup> June (Current FY)</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	63,586,150	63,586,150	-	-
Bank balances	84,165,262	84,165,262	-	-
<b>Total</b>	<b>147,751,412</b>	<b>147,751,412</b>	-	-
<b>As at 30 June (Previous FY)</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	51,123,198	51,123,198	-	-
Bank balances	75,250,035	75,250,035	-	-
<b>Total</b>	<b>126,373,233</b>	<b>126,373,233</b>	-	-

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

**Financial Risk Management**

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from Bureti. 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
<b>As at 30<sup>th</sup> June (Current FY)</b>				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Retention Provisions	-	-	312,654	312,654
Deferred income	-	-	-	-
Gratuity Provision	-	-	2,163,831	2,163,831
<b>Total</b>	-	-	2,476,485	2,476,485
<b>As at 30<sup>th</sup> June (Previous FY)</b>	-	-	-	-
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Retention Provisions	-	-	1,181,318	1,181,318
Deferred income	-	-	-	-
Employee benefit obligation				
<b>Total</b>	-	-	1,181,318	1,181,318

**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

## 18. Annexes

## Annex 1: Summary of Asset Register

Asset class	Historical Cost 2023-2024 (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022-2023
Land				
Buildings and structures	10,000,000			10,000,000
Transport equipment	4,623,000			4,623,000
Office equipment, furniture and fittings	2,000,000			2,000,000
ICT Equipment, Software and Other ICT Assets	81,500			81,500
Other Machinery and Equipment				
Intangible assets				
<b>Total</b>	<b>16,704,500</b>			<b>16,704,500</b>

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

Pmc	Bank	Account Number	Bank Balance	<i>Bank Balanceas At 30th June 2024</i>
			As At 30th June 2025	
Lalwat Primary	Equity-Litein	'0530280273702		1,970,000
Tulwet Primary School	Equity-Litein	'0530279939536		3,300,350
Sinendet Primary School	Equity-Litein	'0530268801916		3,000,000
Rungut Primary School	Equity-Litein	0530280469427		4,275,813
Ngororga Primary School	Equity-Litein	0530192554108		3,500,974
Korongoi Primary School	Equity-Litein	'0530168695024		2,980,530
Kolonget Primary School	Equity-Litein	'0530277173251		2,099,919
Kiptobon Primary School	Equity-Litein	'0530277635006		2,901,865
Kapsumet Primary School	Equity-Litein	'0530271572514		3,402,360
Kapsogut Primary School	Equity-Litein	'0530196910493		2,300,981
Kamanamsim Primary School	Equity-Litein	'0530192550030		3,500,779
Chesanga Primary School	Equity-Litein	0530284988940		2,867,415
Kipkosil Primary School	Equity-Litein	'0530162157390		1,150
Chemoiwa Primary School	Equity-Litein	0530297472992		2,940
Kapsinendet Primary School	Equity-Litein	0530270361422		25
St. Paul Charera Special School	Equity-Litein	0530284623014		38,942
Kaborus Primary	Equity-Litein	'0530294393795		3,400,120
Nganaset Primary School	Equity-Litein	0530197539879		1,646
Cheptagum Primary School	Equity-Litein	0530279612169		(311)
Moi Kaitamat Primary School	Equity-Litein	0530197720801		1,041
Siritiet Primary School	Equity-Litein	0530271405256		749
Kapkusum Primary School	Equity-Litein	0530279650166		3

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Pmc	Bank	Account Number	Bank Balance	Bank Balances At
			As At 30th June 2025	30th June 2024
Kolonget Primary School	Equity-Litein	'0530277173251		115
Kaptembwet Primary School	Equity-Litein	0530167557719		1,700
Cheleaibei Primary School	Equity-Litein	0530279647903		247
Cheptendeniet Primary School	Equity-Litein	'0530166049212		46,662
Kaptele Primary School	Equity-Litein	'0530294393759		16,665
Mabwaita Primary School	Equity-Litein	0530199191092		1,384
Reresik Primary School	Equity-Litein	0530271559348		680
Shinners Primary School	Equity-Litein	0530267605198		620
Chemoiwa Primary School	Equity-Litein	0530297472992		2,595
Tembwo Primary School- Jss	Equity-Litein	'0530165579291		1,201,540
Roret Primary School-Jss	Equity-Litein	'0530275028234		3,507,000
Butiik Primary School-Jss	Equity-Litein	'0530277635845		2,400,043
Getarwet Day Sec School	Equity-Litein	'0530166550018		1,021,208
Nelson Mandela Sec School	Equity-Litein	0530277681578		880
Kibolgong Secondary School	Equity-Litein	0530280985732		1,820
Tiritab Eito Primary School	Equity-Litein	0530279623562		600,160
Tembwo Primary School	Equity-Litein	'0530165579291		602,895
Chesanga Primary School	Equity-Litein	0530284988940		889,971
Kibugat Primary School	Equity-Litein	0530262218662		606,095
Rungut Day Sec School	Equity-Litein	'0530164725107		613,434
Kabisaga Primary School	Equity-Litein	0530267016194		602,450
Lalagin Primary School	Equity-Litein	0530279718364		600,475
Tebesonik Primary School	Equity-Litein	0530196916121		600,001
Kaboeito Primary School	Equity-Litein	0530285813110		600,000

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Pmc	Bank	Account Number	Bank Balance	<i>Bank Balances At 30th June 2024</i>
			As At 30th June 2025	
Togoben Primary School	Equity-Litein	0530164468234		610,300
Bakitira Primary School	Equity-Litein	0530279718364		661,951
Koituk Primary School	Equity-Litein	0530277633473		601,825
Chepkulgong Primary School	Equity-Litein	0530277645384		600,000
Koiyet Primary School	Equity-Litein	0530193798429		867,944
Kapchelach Primary School	Equity-Litein	0530277685602		613,761
Kelboluk Primary School	Equity-Litein	0530271410298		600,610
Chepkulgong Primary School	Equity-Litein	0530277645384		11,087
Kapsenetwet Primary School	Equity-Litein	0530193692486		1,375
Soet Primary School	Equity-Litein	0530195538456		1,876
Chebagal Primary School	Equity-Litein	0530272403400		302
Kaptele Primary School	Equity-Litein	'0530294393759		16,665
Kapkarin Primary School	Equity-Litein	0530166650236		1,150
Kiptewit Primary School	Equity-Litein	'0530279665722		965
Tulwet Primary School	Equity-Litein	'0530279939536	54,694	
Sinendet Primary School	Equity-Litein	'0530268801916	51,392	
Rungut Primary School	Equity-Litein	'0530280469427	18,173	
Ngororga Primary School	Equity-Litein	'0530197596388	60,549	
Korongoi Primary School	Equity-Litein	'0530168695024	52,405	
Kolonget Primary School	Equity-Litein	'0530277173251	35,761	
Kiptobon Primary School	Equity-Litein	'0530277635006	51,493	
Kapsumet Primary School	Equity-Litein	'0530271572514	61,255	
Kapsogut Primary School	Equity-Litein	'0530196910493	39,356	
Kamanamsim Primary School	Equity-Litein	'0530192550030	2,719	

Pmc	Bank	Account Number	Bank Balance	Bank Balances At 30th June 2024
			As At 30th June 2025	
Kiptororgo Primary School	Equity-Litein		650,000	
Soet Primary School	Equity-Litein	0530195538456	651,876	
Chebagal Primary School	Equity-Litein	0530272403400	650,302	
Tiritab Moita Primary School	Equity-Litein		950,000	
Kaptele Primary School	Equity-Litein	'0530294393759	966,665	
Kapkarin Primary School	Equity-Litein	0530166650236	651,150	
Kipkerieny Primary School	Equity-Litein		650,000	
Kongasis Primary School	Equity-Litein		650,000	
Kiptewit Primary School	Equity-Litein	'0530279665722	650,965	
Kibugat Ict Centre	Equity-Litein	0530286032091	1,500	
Kaminjeiwet Ict Centre	Equity-Litein	0530286011490	17,990	
<b>Grant Total</b>			<b>47,228,991</b>	<b>58,055,742</b>

Annex 3: Progress On Follow Up of Auditor Recommendations

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

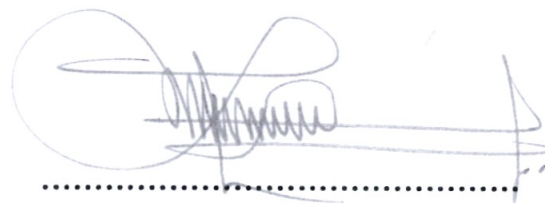
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/KCO/AUD/11/9/ (7)	<p><b>Cash and Bank Balances-Stale Cheques</b>                      The statement of assets and liabilities reflects cash and cash equivalents totaling Kshs 17,157,995 as further disclosed in Note 11 to the financial statement. A review of the bank reconciliation statement for the month of June 2024 revealed cheques amounting to 3,000,000 which have remained unrepresented for a period over six(6) months. No explanation was provided by management for failure to reverse these cheques in the cashbook.                      In the circumstances the accuracy and completeness of the Kshs 3,000,000 in the cash and cash equivalents balance could not be confirmed.</p>	The cheques have been fully reversed back to cashbook and replaced	Not Resolved	December 2025
OAG/KCO/AUD/11/9/ (7)	<p><b>Unsupported Project management committee Bank Balances</b>                      Note 19.4 to the financial statements reflects project Management Committee (PMC) account balances totaling Kshs 1,807,608</p>	Find the attached PMC documents supporting the PMC bank balances	Not Resolved	December 2025

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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)
OAG/KCO/AUD/11/9/ (7)	<p>held in sixty three(63) PMC bank accounts as further disclosed in Annex 5 to the financial statements. However cash books, certificate of bank balances and bank reconciliations in support of Project Management Committees (PMC) account balances were not provided. Further, the PMC Bank balances have not been transferred to the constituency account contrary to section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that all unutilized funds of the Project Management Committee shall be returned to the Constituency account. In the circumstance, the accuracy, completeness and existence of Project Management Committee(PMC) account balances totaling Kshs 1,807,608 could not be confirmed.</p>	<p>This is an issue beyond the control of the management.</p>	<p>Not Resolved</p>	<p>December 2025</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	seventeen percent(17%) of the Budget. Similarly, the statement reflects total actual payments on comparable basis amounting to Kshs 236,508,341 resulting to under expenditure of Kshs 68,281,193 or twenty two percent(22%) of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the constituents of Bureti Constituency.			
OAG/KCO/AUD/11/9/ (7)	<b>Unresolved Prior Year Matters</b> In the audit reports of previous year, nine(9) issues were raised under the report on financial statements, Emphasis of Matter, and Report on Lawfulness and Effectiveness in use of public resources, However management has not resolved the issues or given any explanation for failure to resolve the issues.	The issues have been fully addressed	Resolved	N/A



.....  
**Esau Kemboi**  
**Fund Account Manager.**  
**Bureti Constituency**