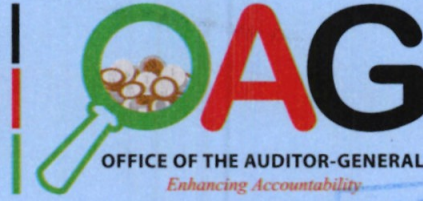


REPUBLIC OF KENYA



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Enhancing Accountability



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REPORT

THE NATIONAL ASSEMBLY PAPERS LAID

OF

DATE: 12 FEB 2026

DAY.

Thursday

TABLED BY:

*Hon George Mwangi
On behalf of LOM*

THE AUDITOR-GENERAL

THE TABLE:

Karela T.

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – NORTH HOKUR CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE, 2025





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

NORTH HORR CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

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.

(This list is an indication of the common acronyms and abbreviations; the Entity should include all from the annual report and financial statements prepared)

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;

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- 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

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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 NORTH HARR Constituency's day-to-day management is under the following key organs:

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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 20XX and who had direct fiduciary responsibility were:

1.	AIE holder	SULEIMAN GUYO ROBA
2.	National Sub-County Accountant	GEORGE ANYAL
3.	Chairman NG-CDFC	GUYO DUBA YARO
4.	Member NG-CDFC	YATTANE BONAYA (Operations Bank Account)
5.	Member NG-CDFC	ADANO SALESA GALGALLO (Deposit Bank Account)

(c) Fiduciary Oversight Arrangements

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF NORTH HARR 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 NORTH HERR Constituency Headquarters

ANN QALLA HOUSE,
Behind Marsabit Central Commissioners Offices,
Marsabit Town, KENYA.

(e) NGCDF NORTH HERR Constituency Contacts

P.O. Box 162-60500
Telephone: (254) 723876000
E-mail: cdfnorthhorr@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NGCDF NORTH HERR Constituency Bankers

1. Bank A. (Operations Account).
Account No. 1102641855,
KCB Bank Ltd, Marsabit Branch,
P.O. Box 83-60500, Marsabit.
2. Bank B. (Deposit account).
Account No. 1010285891667.
Equity Bank Ltd, Marsabit Branch.
P.O. Box 21-60500, Marsabit.
3. Bank C. (PMC Accounts): List of 29 PMC Bank Accounts.
KCB Bank Ltd, Marsabit Branch
P.O. Box 83-60500, Marsabit.

(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

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3. NGCDF Committees

 <p>Mr. Guyo Duba Yaro, NG-CDFC Chairman.</p>	<p>Mr. Yaro was born on 1st January 1986 in Bubisa in Marsabit County. Yaro Joined Bubisa primary School for his Primary School Levels. He Later Joined St. Pius X Seminary Secondary School in Meru County for his Secondary Education and Completed in the year 2006.</p> <p>Mr. Yaro is a Public Administration and Governance Experts having served in various roles in Private and Public Organizations. He has Masters in Public Policy and Administration from Kenyatta University, Bachelor's Degree in Public Administration and Sociology from University of Nairobi.</p>
 <p>Mrs. Yattane Bonaya Katelo, NGCDFC Secretary.</p>	<p>Mrs. Yattane Bonaya was born in 1977 in Dukana on the Boarder of Marsabit County with Ethiopia. During her Early years she joined St Theresa's Girls Primary School in Marsabit and Later Joined Moyale Girls Secondary School in Moyale.</p> <p>Yattane is a Community Leader and a Business Woman who has vast experience in Community Development Activities in the County. She is also a Member of the Board of the Marsabit Branch Kenya Chamber of Commerce and Industries.</p>
 <p>Mrs. Sallo Halakhe Buri, NGCDFC Member</p>	<p>Mrs. Sallo Buri was born in 1980 in North Horr Town in Marsabit County. She studied her Primary School Level at North Horr Primary School and Later Joined Moyale Girls Secondary School till the year 2000.</p> <p>Sallo is a Local Community Opinion Leader and is a Community Activist Participating in Community Mobilizations and Development Activities in North Horr Sub County.</p>
	<p>Mr. Adano Salesa Galgallo was born in 1987 at Kalacha in Marsabit County. During his early years Adano went to Russo Primary School in North Horr and Completed his Primary Level Education in 2001. He Later Joined Kajianduthi High School in Meru for his Secondary Education from 2002 to 2006.</p>

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<p>Mr. Adano Salesa Galgallo, NGCDFC Member.</p>	<p>Mr. Adano Later joined Price worth Computer College in Naromoru Town. He has since joined Civil Society Organizations in Community Development Activities in Marsabit County.</p>
 <p>Mr. Mamo Elema, NGCDFC Member.</p>	<p>Mr. Mamo Elema was born on 27th September 1992 in Bubisa Division of Marsabit County. He Joined Bubisa Primary School for his Primary Level Education and Igembe Boys High School in Meru for his Secondary Education.</p> <p>Mamo later Joined Mt Kenya University for his Bachelors of Arts Degree and completed in the year 2017. He has extensive Experience in Community Development Matters in the Constituency.</p>
<p>Mr. Epherem Isacko Elema, NGCDFC PWD Member.</p>	<p>Mr. Epherem Isacko Elema was born in 1989 in Dukana on the Border of Kenya and Ethiopia. Elema joined Dukana Primary School for his Primary Education and Marsabit Boys Secondary School for his Secondary Education.</p> <p>Epherem later Joined Mt Kenya University and Completed Diploma in Business Management in 2013. Elema is a Member and registered with the National Council for Persons with Disabilities.</p>
<p>Mr. Mamo Duba Mamo, NGCDFC Co-opted Member.</p>	<p>Mr. Duba was born on 28th February 1997 in Maikona in Marsabit County. Duba Joined Balesa Primary School and Later Joined Dr. Godana Memorial Boys Secondary School, Currently Chalbi Boys High School in Maikona Town.</p> <p>Duba Later Joined Egerton University and pursued Bachelor of Arts Degree where he completed his studies in 2019.</p>
 <p>Mr. Christine Kerisa, NGCDFC Member.</p>	<p>Mrs. Christine was born in the year 1992 in Illeret in Marsabit County. She studied her Primary Level studies at Illeret primary School and Later Joined Maikona Girls Secondary School in Marsabit County.</p> <p>Mrs. Christine is a Community Leader and hails from the Dasanach Community living in Illeret Ward of North Horr Constituency, at the Border with Sudan and Ethiopia.</p>

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4. NG-CDFC Chairman's Report



**Mr. Guyo Duba Yaro,
NGCDFC Chairman.**

During the Fiscal Year 2024-2025, the Final Budget for the North Horr NGCDF was Kshs 285,957,446. This Comprised of the Cash Book Balance of Ksh 69,115,491, Balanced owed to the Board as at closure of last Financial Year of Kshs 37,400,000 and Annual Allocation of Ksh 179,441,954.50 for the 2024-2025.

In the same year the Constituency was able to received Ksh 257,515,491. This is 90.05% of the Budget for the Year 2024-2025. However, the Constituency was able to utilize Ksh 215,389,846.79 of these funds in the year. This showing a utilization rate of 84% of the Funds that the Constituency received in the year. Further this amounts to a utilization rate of 75% of the entity's budget for the year.

In relation to previous years, this shows an improvement in our utilization of the funds in our custody during the year for the benefit of the citizens of North Horr Constituency. The Management of the Fund and the NGCDFC assures that the constituency is making a good progress in implementation of the projects designed and planned for the year.

It is worth mentioning also that the underutilization of the 25% of the budget is due to the delay of the funds for the Constituency from the Exchequer or the NGCDF Board. So far as at the Closure of the Financial Year, North Horr NGCDF is expecting Ksh 28,441,955 from the NGCDF Board.

North Horr Constituency is facing some challenges every year in the implementation of its budget. Some of the Challenges include:

- **Poor Communication Networks;** Most areas in the Constituency have no Telecommunication networks and are not accessible. This Areas while in high demand of development projects pose major risks to the Contractors and the Office in the management of the Projects funded in the areas.
- **Rough Terrain and Poor Road Networks:** The Constituency has poor road networks and some of the areas are not accessible due to the poor Conditions of the roads. This makes it difficult to fund and implement projects in the areas.
- **Insecurity Challenges:** Some areas in North Horr have insecurity challenges. These includes areas such as Dukana along the Border with Ethiopia and Illeret which borders


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Turkana and Sudan. There is always a recurring community conflict that occurs in the areas and this poses project supervision and monitoring and implementation of the projects. In Such areas the Contractors too are not willing to operate and thus raises the projects costs too.

- **Harsh Weather Conditions:** In Some areas the weather is so harsh and hinders or affects successful project implementations. Projects demands too much close management and after care for them to remain strong and successful. In North Horr areas projects life span is alarmingly shortened and affected by the sand dunes which engulf and destroy some projects such as Latrines, Classrooms and Administration Blocks in Schools. Sand dunes. More so the Projects demand too much water for them to function well.
- **Huge Landmass and Inadequate Budget:** North Horr NGCDF is a very large Constituency. The Budgets allocated are minimal when compared to the needs of the Constituents. Over the Years it has become difficult to fund the sparsely dispersed needs in the largest Constituency in Kenya, the North Horr.
- **High Administration Costs:** The Constituency is facing a big challenge in managing its Four Motor Vehicles due to breakages, Fuel Consumptions and Repairs and Maintenance Costs of the Vehicles that are in very high demand in the Constituency. The Vehicles have been assigned to the Wards and still proving difficult and the Operational Costs are very high due to the nature of the roads, terrain and the weather in the Constituency.

The Constituency is trying much to manage the projects in the Constituency. Project Supervisions are closely done on Monthly Basis, Costs of the Projects are being managed through adequate funding for a Project and Proper use of the Community and PMCs in Project Implementation and ownership.

BREAKDOWN TO THE BELLOW LISTED ITEMS
NARRATION ON BUDGET PERFORMANCE AT TWO LEAST GRAPHS
NARRATIONS ON DIFFERENT SECTORS INCLUDING TITLED PICTORAL EVIDENCE
IMMERGING ISSUES
CHALLENGES AND WAY FORWARD


.....
FUND ACCOUNT MANAGER
NORTH HORN NATIONAL GOVERNMENT
CONSTITUENCY DEVELOPMENT FUND
P. O. Box 162-60500, MARSABIT

Guyo Duba Yaro.
Chairman NGCDF Committee.

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5. Statement of Performance Against Predetermined Objectives for FY 2024-2025

Introduction

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

The key development objectives of the NGCDF NORTH HARR Constituency 2024-2025 plan are to:

1. To enhance Access to education through Bursaries for the Students
2. To enhance learning environment through infrastructure for Schools
3. To enhance access to Security and administration services
4. To enhance Access and utilization of ICT in the Constituency
5. To empower youth and community to participate in development activities
6. To enhance capacity for climate change mitigation and adaptation
7. To Assist in Mitigation and recovery from Emergencies

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To enhance Access to education through Bursaries for the Students	-Increased Transition to Secondary Schools, Colleges and Universities. -More Students supported through Bursaries	-Percentage Transition to Next Levels -No. of Students benefitted from Bursaries	-In FY 2024-25 We increased No. of Form Ones by 117 Students. - Bursary beneficiaries at all levels were as per the attached schedules.
	To enhance learning environment through infrastructure for Schools	-Increased Infrastructure for Schools	-No. of Infrastructures Put in Place	-In 2024-2025, We built/Improved new structures as attached. Classrooms- Dining Halls- Administration Blocks-

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				Pit Latrines- Fences- Dormitories-
Security	To Enhance access to Security and administration services	-Increased Security Facilities	-No. of Security Projects funded	-In 2024/2025, We added the following Facilities:
Climate Change Mitigation Activities	To enhance capacity for climate change mitigation and adaptation	-Increased Support to Climate change Activities	-No of Projects undertaken	-In 2024/25 we have plantedtrees, SuppliedWater Tanks forSchools.
Emergency	To Assist in Mitigation and recovery from Emergencies	-Increased Support to Emergency Projects	- No. of Projects supported	-In 2024/25 we have suppliedLitres of Water to Drought affected areas.
PWDs, Youth and Gender	To empower youth/PWDs/Women and community to participate in development activities/ To enhance Access and utilization of ICT in the Constituency	-Increased Support to Youth/PWDs and Women empowerment projects	-No. of Projects -Amount invested in the Projects -No. of Beneficiaries	In 2024/2025, We have supported Two ICT Hubs We Invested Kshs 6,400,000 in ICT Projects. The Project Benefited over 2000 Youths.

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6. Governance Statement

The North Horr NG-CDF is managed by the National Government Constituency Development Fund Committee. The NG-CDF Committee members are appointed in line with the existing NG-CDF regulations 2016 and NG-CDF Act 2015.

The Process of Appointment of NG-CDFC

The NG-CDF committee members are selected through an appointed NG-CDF committee Selection Panel Comprising of the following four persons:

- a) One person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;
- b) The Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- c) Two persons, one of either gender, nominated by the Constituency office.

After the formation of the selection panel, the officer of the Board seconded to the Constituency, within fourteen days of the first meeting of the selection panel invites applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

The NG-CDFC to be selected are required to meet the following criteria and qualifications:

- a) Is a citizen of Kenya;
- b) Is ordinarily a resident and a voter within the Constituency;
- c) Is able to read and write and to communicate in English and Kiswahili;
- d) meets the requirements of Chapter Six of the Constitution; and
- e) Is available to participate in the activities of a Constituency Committee.

Persons who have previously served in a Constituency Committee constituted under the Fund or served in a leadership position in the Community were deemed to have an added advantage.

Section 43(1), (2), (3), and (4) of National Government Constituency Development Fund (NG-CDF) Act state that: There is established a National Government Constituency Development Fund Committee for every constituency. Each Constituency Committee shall comprise of—

- (a) The national government official responsible for co-ordination of national government functions;
- (b) Three men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;

- (c) Three women nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- (d) One persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- (e) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex official member without a vote.
- (f) One member co-opted by the National Government Constituencies Development Fund Board.

Removal of NG-CDFC Members:

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

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practices;
- (f) causing disharmony within the committee;
- (g) physical or mental infirmity.

Functions of the NG-CDF Committee

- The functions of a Constituency Committee are to build the capacity of project management committees and sensitize the Community on the operations of the Fund;
- Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;

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- In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;

- Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- Ensure that all projects receive adequate funding and are completed within three years; where a project involves purchase of a parcel of land or a building,
- Ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- Ensure that project reports are prepared and submitted to the Board;
- Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- Submit financial statements to the Board within sixty days of the end of the to enable the Board comply with section 39(4) of the Act; collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of

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- proper records and maintenance of books of account in accordance with section 38(b) of the Act; recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain list of all the new projects commenced during the and their completion status; and a list of all projects approved, funded and commenced during previous s, and their completion status;
 - Enter into performance contracting with the Board on an annual basis; in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
 - Receive returns from project management committees in accordance with regulation 15
 - Maintain a database of project management committees and reports from the respective committees;
 - Ensure that the reports referred to in paragraph are received before funding is released for each phase of the project being implemented;
 - Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
 - Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
 - Ensure that the committee does not enter into commitments for which funding has not been allocated;
 - Ensure projects are labeled in accordance with the guidelines issued by the Board; and perform any other function assigned to it by the Board.

Committee Meetings and Allowances

Over the financial year 2024-2025, the North Horr NG-CDFC Held a total of 24 Meetings to deliberate on the management issues and operations of the fund at the Constituency level. The NG-CDFC are paid a sitting allowance of Kshs.5000 per meeting for the members and Kshs.7000 per meeting for the NG-CDFC Chairpersons. The entity ensures that members declare their interest in management matters to avoid the conflict of interests.

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Ethics & conduct

Members of NG-CDFC are required to observe the following ethical issues

- i. Confidentiality-the NG-CDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NG-CDFC 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- NG-CDFC members should promote leadership in the constituency.

During the financial year 2023/2024 members of NG-CDFC North Horr adhered to the above ethical issues.

Members Remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NG-CDFC is entitled to sitting allowance seven thousand shilling per meeting and all other members an allowance of five thousand shilling per sitting. All NG-CDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

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

Disclose Policy On Conflict of Interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2024/2025 no member of NG-CDFC North Horr contravened conflict of interest policy.

Risk Management

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

Some of the risk mitigation strategies that NG-CDFC North Horr has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NG-CDF act 2015 as amended 2016 and other laws and regulations to ensure an effective and efficient control system, ensuring that NG-CDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

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7. Management Discussion and Analysis

During the period 2020-2021 to 2024/2025, North Horr NGCDF Invested a significant Amount of Funds in various Projects. As outlined in the NGCDFC Act, 2022 Section, the Constituency funds only projects relating to the National Government functions. These included projects in the sectors; Education, Primary, Secondary and Tertiary Institutions, Security, Climate Change and Other essential sectors Like Youth Empowerment and ICT Services.

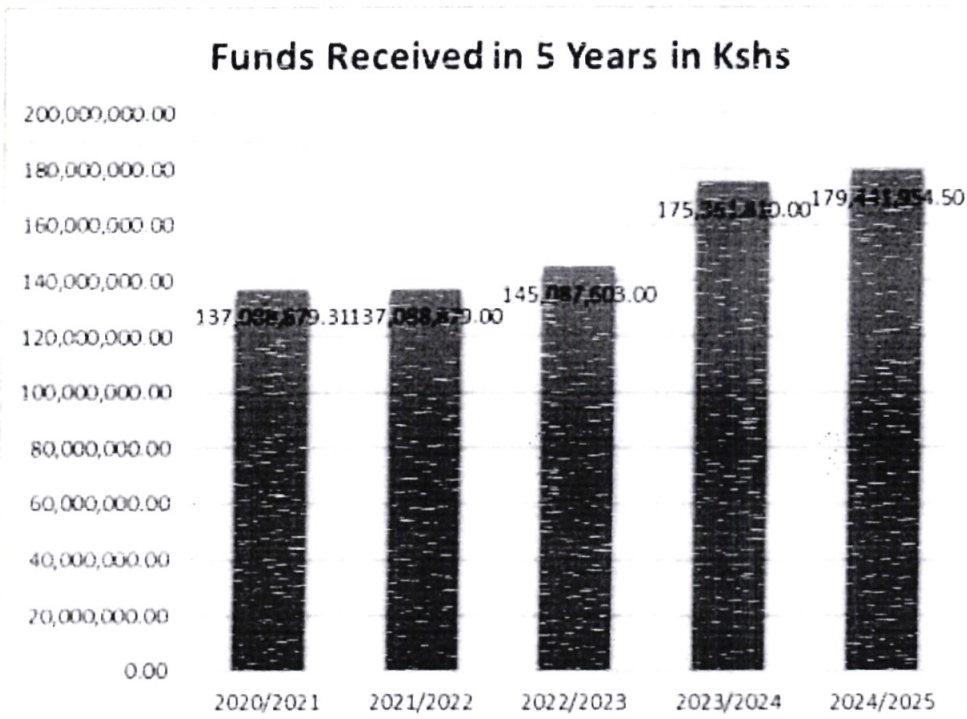
Of the funds allocated every Year, 6% goes to the Administration/Recurrent Expenses which includes Staff Salaries, Staff Benefits, Rents, Fuel and Lubricants and General Office Stationeries. Another 3% goes to the Monitoring and Evaluation which is used to cover Expenses such as NGCDFC Expenses, Staff Expenses, Stationeries, Project Visits and Monitoring Costs, NGCDFC/Staff Travel and Training Expenses.

Further Some 5% of the Fund is used to cover Emergency Expenses in the Constituency. This fund helps in the recovery from the Emergency Occurrences whose happenings are not foreseen. In North Horr Constituency Emergency funds have been very critical in the provision of support to schools located in far flung dry rural areas. This funds have been utilized over the years to provide essential services that force closure of some new schools.

In the Last Five years, North Horr NGCDF received the following funds from the NG-CDF Board as the share of the Constituency Allocation for the Constituency:

Financial Years	Allocations received in Kshs
2020/2021	137,088,879.31
2021/2022	137,088,879.00
2022/2023	145,087,603.00
2023/2024	175,361,810.00
2024/2025	179,441,954.50
Totals	774,069,125.81

Table 1.1: Table of Five Year Annual Allocations for North Horr Constituency



Graph 1.1: Showing the Annual Allocations to the Constituency from 2020/21-2024/2025

North Horr NG-CDF has had significant impact on the Community in NORTH Horr Constituency. Over the Years, the fund was able to achieve the following:

- Establish One Technical College through Subsequent funding and in collaboration with the Ministry of Education funding. This North Horr Technical College. At the College, the fund was able to fund Lecture Halls, Laboratories, Fences, ICT Hub, Staff Houses and the Toilets.
- Establish 10 Fully funded Secondary Schools in the Constituency; These Schools include North Horr Girls Secondary School, Russo Mixed Secondary School, Kalacha Boys High School, Kalacha Girls High School, Dukana Mixed Secondary School, MAIKONA Girls Secondary School, Illeret Boys High School, Chalbi Boys High School, Hon Isacko Memorial Secondary School and Turbi Girls High School.
- Established and funded Various Police Posts including the Dukana Police Post, Illeret Police Post, Forole Police Post, Bubisa Police Post, Shurr Police Post, Maikona Police Posts, Kalacha Police Posts and North Horr Police Line.
- Established and Funded Primary Schools including Balesa Saru Primary, Balesa Primary, Russo Primary School, Toricha Primary, Gandhile Primary, El Gadhe primary, El Isacko Malla Primary, El Besso Primary, Burgabo Primary, Burarat Primary School, Garadida Primary, El Hadi Primary School, Mudhe Primary, Telesgayi Primary Schools. In most of these Schools, North Horr NGCDF was able to fund Classrooms, Administration Blocks, Fences, dining halls and Dormitories where they are needed.

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The Fund has been in existence for 23 Years now and have since been affected by various risks. The Fund has gone substantial internal and structural Transformation in its formative years when the 2010 Constitution was ushered in. Initially, NGCDF used to fund projects in all sectors but the advent of devolution so the reduction in the scope of the funds utilization.

From the Years 2013, the NGCDF funding was restricted to the National Government functions. This came with pressure from the Community who have gotten used to the implementation of various projects in different sectors. More so, the ability of the fund to meet the demands of the population was affected by the pressure from the County Governments which are more reluctant for the fund to fund sectors falling under the County mandates.

In Addition, the Fund came under attack from the Civil Society Organizations which challenged in subsequent court battles the legality of the fund. This came with the several changes that saw the Fund devise its Internal Operations and procedures to align its Operation and existence with the 2010 Constitution.

North Horr NGCDF is compliant and fulfils its Statutory Obligations every year. The Entity is committed to implementing quality Projects that aligns with the Vison 2023, Government Regulations, Executive Orders, the 2010 Constitution and the NGCDFC Act and Regulations. The Fund puts its focus on implementing projects that have economic Impacts, Sector needs, that have envisioned future needs and complies with the need of the local community.

During the Year 2024-2025, the Constituency received Ksh 179,441,954.50. This was allocated and budgeted as follows:

Budget Items	Budget Amount in Kshs
Administration/Recurrent	10,766,517.27
Monitoring and Evaluation	5,383,258.63
Emergencies Projects	9,444,313.39
Climate Change Projects	7,350,000.00
Security projects	21,250,667.39
Primary School Projects	49,750,416.00
Secondary School Projects	4,000,000.00
Bursaries	71,776,781.79
Totals	179,441,954.50

Table 1.2: Table of Sector Allocations for 2024-2025 for North Horr NGCDF.

Pie Chart of North Horr NGCDF 2024-2025
Sector Funding. Budget Amount in Kshs

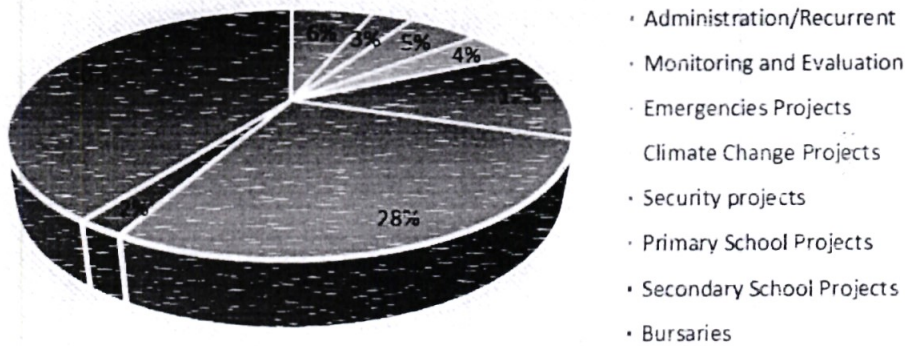


Fig 1.1: Pie Chart Showing allocations to the sectors during 2024-2025 for North Horr NGCDF

In future, North Horr NGCDF is looking forward to embracing high impacts large scale projects that will have the ability to solve multiple problems in various sectors. The North Horr NGCDF is preparing Proposals that will target key sectors and enhance poverty eradication programmes.

Further the North Horr NGCDFC will need to work in collaboration with County Government and the Non-Profit Organizations to scale up its operation and be able to reach more citizens on the ground. To enhance Security, the NGCDFC will build security roads and Police Stations along the Border with Ethiopia and Sudan. High Impact projects will be implemented in Schools to equip the schools and the status of the Infrastructure in Schools.

FUND ACCOUNT MANAGER
NORTH HARR NATIONAL GOVERNMENT
CONSTITUENCY DEVELOPMENT FUND
P. O. Box 162-60500, MARSABIT

Suleiman Guyo Roba,
Fund Account Manager.

8. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. Education and Training:** North Horr 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; NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree

planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

On macro levels FY 2024/2025 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- North Horr NG-CDF constructed school fence to improve environment.
- Construction of Latrines
- Tree planting across schools

3. Employee welfare

We invest in providing the best working environment for our employees. North Horr constituency recruitment is guided by Employment Act, NG-CDF 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. North Horr 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

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mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

North Horr 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 honoring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

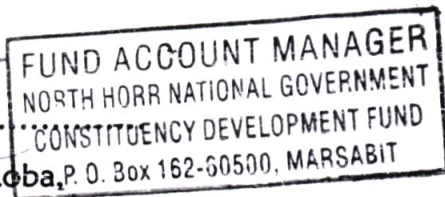
The NG-CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

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.

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

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Suleiman Guyo Roba
Fund Account Manager.



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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-North Horr 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-North Horr 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-North Horr 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.

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

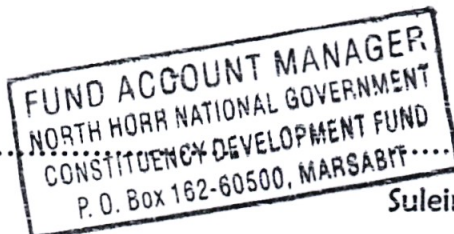
In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The NGCDF-North Horr Constituency financial statements were approved and signed by the Accounting Officer on 12/11/2025.

.....
Guyo Duba Yaro

Chairman – NGCDF Committee.



.....
Suleiman Guyo Roba,

Fund Account Manager.

REPUBLIC OF KENYA

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund - North Horr Constituency set out on

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

pages 1 to 65, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of cash flows, statement of changes in net assets 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 - North Horr Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022), the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unsupported Project Management Committee Bank Balances

The statement of financial position and Note 19 to the financial statements reflect cash and cash equivalents balance of Kshs.72,924,468, which includes Project Management Committee's (PMC) bank balances of Kshs.27,616,071. However, relevant certificates of bank balances, cash books and bank reconciliations statements supporting the PMC bank balances were not provided for audit review.

Further, the PMC bank balances of Kshs.27,616,071 includes Kshs.234,811 held in twenty-one (21) dormant bank accounts and had not been returned to the NGCDF main bank account as at 30 June, 2025, contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which stipulates that all unutilized funds of the Project Management Committee shall be returned to the Constituency main account.

In the circumstances, the accuracy and completeness of the PMC bank balances of Kshs.27,616,071 could not be confirmed.

2. Unexplained Variance Between Financial Statements and Cashbook Balances

The statement of financial position and Note 19 to the financial statements reflect cash and cash equivalents balance of Kshs.72,924,468. Included in the balance is Kshs.840,792 in respect of balance for the deposit account, However, the cashbook balance for the deposit account reflected a balance of Kshs.490,462, resulting in unexplained and unreconciled variance of Kshs.350,330.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.72,924,468 could not be confirmed.

3. Non-Disclosure of Outstanding Tax Arrears

The statement of financial position and Note 26 to the financial statements reflect a nil balance under trade and other payables. However, review of records and correspondences revealed that the Fund had outstanding tax arrears amounting to Kshs.194,523 as indicated in the Kenya Revenue Authority (KRA) Enforcement Letter Ref. KRA/5/1002/26(12508) dated 17 June, 2025. The liability was not disclosed in the financial statements as required.

In the circumstances, the accuracy and completeness of the trade and other payables nil balance could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual amounts on comparable basis of Kshs.289,291,687 and Kshs.260,849,733 respectively, resulting to a shortfall of Kshs.28,441,954, or 10% of the budget. Similarly, the Fund spent Kshs.187,925,265 against the actual receipts of Kshs.260,849,733, resulting to under-absorption of Kshs.72,924,468, or 28% of the actual receipts.

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

2. Late Disbursement of Funds

The statement of financial performance and Note 6 to the financial statements reflects transfers from the NGCDF Board balance of Kshs.179,441,954, which includes an amount of Kshs.28,441,954, or 16% of the transfers from the Board which had not been received by 30 June, 2025.

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

My opinion is not modified in respect of these matters.

Key Audit Matters

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

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

Other Matter

Unresolved Prior Year's Matters

The following issues raised on NGCDF - North Horr Constituency in the previous year audit report remain unresolved. The matters include;

1. Unaccounted for Committee Expenses
2. Irregular Implementation of Security Projects
3. Failure to Prepare and Table Annual Schedule of Meetings
4. Anomalies in Projects Implementation
5. Project Implementation Status
6. Failure to have Internal Audit Arrangements
7. Inefficiencies in Management of Bursary

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I

confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Procurement of Water Trucking Services

The statement of financial performance and Note 14 to the financial statements reflect other grants and transfers actual expenditure of Kshs.99,473,200. Included in the expenditure is the security projects actual expenditure of Kshs.8,600,000, out of which an amount of Kshs.3,826,000 was incurred on water trucking to ten (10) primary schools. However, no evidence was provided to show that Inspection and Acceptance Committee was put in place to verify the quantities of water delivered. This was contrary to Section 48(4) of the Public Procurement and Asset Disposal Act, 2015 which states that the Inspection and Acceptance Committee shall ensure that the correct quantity of goods is received and ensure that the goods, works or services have been delivered or completed on time.

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

2. Project Implementation Status

The statement of financial performance and Note 13 and Note 14 to the financial statements reflect other government units, and other grants and transfers actual expenditure amounting to Kshs.63,495,777 and Kshs.99,473,200 respectively. However, review of the Fund's project files and audit inspection done in the month of July, 2025 revealed that projects implemented at a cost totalling Kshs.17,000,000 had the following anomalies;

2.1 Construction of two Classrooms at Elbesso Primary School

The NGCDF incurred an amount of Kshs.5,000,000 on construction of two classrooms in Elbesso Primary School. However, the painting of door frames and windows billed at a cost of Kshs.200,000 had not been done. Further, the classrooms were not branded as required and therefore it was not possible to establish the financial year the project relates to.

2.2 Construction of Pit Latrines at Kalacha Primary School

The NGCDF incurred an amount of Kshs.1,200,000 on construction of two double pit latrines with one chamber for persons with disabilities at Kalacha Primary School. However, on the chamber for persons with disabilities the support bars on the access ramp of unindicated cost in the bills of quantities were not fitted.

2.3 Construction of Digital Hub at Maikona Ward

The Fund spent an amount of Kshs.5,200,000 on construction of a Digital Hub at Maikona Ward. However, as per the Bills of Quantities, furniture billed at Kshs.520,000 had not

been supplied and iron sheets of gauge 28 billed at a cost of Kshs.225,400 were to be used but instead iron sheets of gauge 30 were used.

2.4 Reroofing of Classrooms at Turbi Primary School

The Fund spent an amount of Kshs.1,600,000 on reroofing of five (5) classrooms at Turbi Primary School. However, iron sheets of gauge 30 were used instead of gauge 28 as per the Bill of Quantities, billed at a cost of Kshs.107,000.

2.5 Construction of Staff Houses at Turbi

The Fund spent an amount of Kshs.4,000,000 on construction of two (2) units of staff houses at Turbi Quick Response Housing. However, the houses were complete but not in use and the floor and walls had visible cracks. In addition, as per the Bill of Quantities the installation of tiles billed at a cost of Kshs.183,600 was not done and iron sheets of gauge 30 were used instead of gauge 28 as per the Bill of Quantities, billed at a cost of Kshs.510,000.

In the circumstances, the value for money on the implementation of the projects with a total contract sum of Kshs.17,000,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Inadequate Bursary Management

The statement of financial performance and Note 14 to the financial statements reflect other grants and transfers actual expenditure of Kshs.99,473,200, which includes bursaries for secondary schools and tertiary institutions of Kshs.64,017,200 and Kshs.11,820,000, respectively. However, the award of the bursaries was not based on duly established and approved criteria of identifying needy students to ensure community participation, openness, transparency and inclusivity. In addition, no records were provided to confirm that the Fund maintained records of contact addresses and telephone

numbers of the beneficiaries' education institutions to facilitate communication for enhanced bursary management.

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error

and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

01 December, 2025

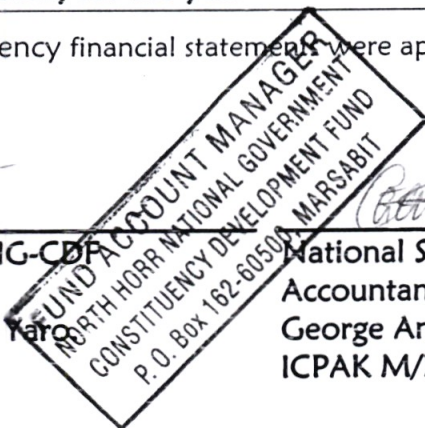
National Government Constituencies Development Fund (NGCDF)
North Horr Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025

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

	Note	2024-2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,441,954
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		179,441,954
Expenses		
Employee costs	10	5,155,339
Committee expenses	11	3,654,200
Use of Goods and Services	12	13,426,966
Other Government Units Actual expenditure	13	63,495,777
Other Grants and Transfers Actual expenditure	14	99,473,200
Depreciation and amortization expenses	15	-
Digital Hubs Expenses Actual expenditure	16	3,260,575
Total expenses		188,466,057
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		(9,024,103)

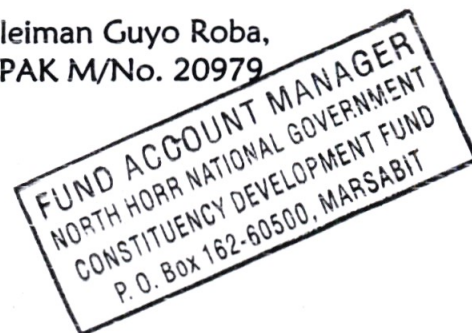
The Constituency financial statements were approved by the NGCDFC on _____ and signed by:

Chairman NG-CDF
 Committee
 Guyo Duba Yaro



National Sub-County
 Accountant
 George Anyal.
 ICPAK M/No: 33080

Fund Account Manager
 Suleiman Guyo Roba,
 ICPAK M/No. 20979



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

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

	Note	2024-2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	72,924,468	72,449,733
Receivables from Exchange Transactions	20	-	
Receivables from Non-Exchange Transactions	21	28,441,954	37,400,000
Prepayments	22	-	
Total Current Assets		101,366,422	109,849,733
Non-Current Assets			
Property, Plant and Equipment	23	-	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		-	-
Total Assets (A)		101,366,422	109,849,733
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	300,000
Third Party Deposits	27	-	-
Lease Liabilities	28	-	-
Gratuity Provision	29	1,471,386	630,594
Total Current Liabilities		1,471,386	930,594
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		1,471,386	930,594
Net Assets (A-B)		99,895,036	108,919,139
Represented by:			
Revaluation Reserves		-	-
Accumulated Surplus		99,895,036	108,919,139
Total Net Assets		99,895,036	108,919,139

The Constituency financial statements set out and approved by NG CDFC on _____ and signed by:

.....
 Chairman NG-CDF Committee
 Guyo Duba Yaro
 National Sub-County Accountant
 George Anyal.
 ICPAK M/No: 33080

.....
 Fund Account Manager
 Suleiman Guyo Roba,
 ICPAK M/No. 20979

FUND ACCOUNT MANAGER
 NORTH HARR NATIONAL GOVERNMENT
 CONSTITUENCY DEVELOPMENT FUND
 P. O. Box 162-60500, MARSABIT


2 **FUND ACCOUNT MANAGER**
 NORTH HARR NATIONAL GOVERNMENT
 CONSTITUENCY DEVELOPMENT FUND
 P. O. Box 162-60500, MARSABIT

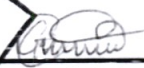
National Government Constituencies Development Fund (NGCDF)
North Horr Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025


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

As at 30 th June 2024 (cash basis)	-	69,115,492	69,115,492
Adjustments: (to recognize assets and liabilities)			
Add Assets		40,734,241	40,734,241
Less Liabilities		930,594	930,594
As at July 1, 2024	-	108,919,139	108,919,139
Surplus/(Deficit) For the Period		(9,024,103)	(9,024,103)
Revaluation Gain/Loss		-	-
As at 30 th June 2025	-	99,895,036	99,895,036

The Constituency financial statements were approved by the NGCDFC on _____ and signed by:


 Chairman NG-CDF
 Committee
 Guyo Duba Yaro


 National Sub-County
 Accountant
 George Anyal.
 ICPAK M/No: 33080


 Fund Account Manager
 Meleiman Guyo Roba,
 ICPAK M/No. 20979

FUND ACCOUNT MANAGER
 NORTH HARR NATIONAL GOVERNMENT
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 P.O. Box 162-60500, MARSABIT

FUND ACCOUNT MANAGER
 NORTH HARR NATIONAL GOVERNMENT
 CONSTITUENCY DEVELOPMENT FUND
 P.O. Box 162-60500, MARSABIT

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

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

Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		188,400,000
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
Total Receipts		188,400,000
Payments		
Employee costs		4,314,547
Committee expenses		3,654,200
Use of Goods and Services		13,726,966
Other Government Units Certified Works		63,495,777
Other Grants and Transfers		99,473,200
Digital Hubs Expenses		3,260,575
Total Payments		187,925,265
Net Cash Flows from/ (used in) Operating Activities	30	474,735
Cash flows From Investing Activities		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		-
Net increase/(decrease) in cash & Cash Equivalents		474,735
Cash and cash equivalents at Period Start	19	72,449,733
Cash and cash equivalents at Period End	19	72,924,468

*National Government Constituencies Development Fund (NGCDF)
North Horr Constituency
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15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

	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	179,441,954	72,449,733	37,400,000	289,291,687	260,849,733	28,441,954	90%
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
Totals	179,441,954	72,449,733	37,400,000	289,291,687	260,849,733	28,441,954	90%
Expenses							
Employee costs	5,414,990	-	565,000	5,979,990	4,314,547	1,665,443	72%
Committee expenses	3,889,000		1,660,000	5,586,683			65%

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

		37,683			3,654,200	1,932,483	
Use of Goods and Services	6,845,786	4,100,487	2,960,000	13,906,273	13,726,966	179,307	99%
Other Government Units Certified Works	53,470,416	60,226,127	2,560,000	116,256,543	63,495,777	52,760,766	55%
Other Grants and Transfers	101,871,095	8,085,436	24,455,000	134,411,531	99,473,200	34,938,331	74%
Digital Hubs Expenses	-	-	5,200,000	5,200,000	3,260,575	1,939,425	63%
Funds Pending Approval**	7,950,667	-	-	7,950,667		7,950,667	0%
Total Expenditure	179,441,954	72,449,733	37,400,000	289,291,687	187,925,265	101,366,422	65%
Surplus for the period	-	-	-	-	72,924,468	(72,924,468)	

***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.*

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

Explanatory Notes.


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

Description	Amount
Budget utilization difference totals	101,366,422
Less undisbursed funds receivable from the Board as at period xx, 20XX	28,441,954
Cash and Cash Equivalents at the end of the 30 th June 20XX	72,924,468

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 12/11/25 and signed by:


 Chairman NG-CDF Committee
 Guyo Duba Yaro.

D ACCOUNT MANAGER
 NORTH HARR NATIONAL GOVERNMENT
 CONSTITUENCY DEVELOPMENT FUND
 P.O. Box 162-60500, MARSABIT


 National Sub-County Accountant
 George Anyal.
 ICPAK M/No:

FUND ACCOUNT MANAGER
 NORTH HARR NATIONAL GOVERNMENT
 CONSTITUENCY DEVELOPMENT FUND
 P.O. Box 162-60500, MARSABIT


 Fund Account Manager
 Suleiman Guyo Roba,

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

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

Programme/Sub-programme	Original Budget			Final Budget	Actual on comparable basis	Budget utilization difference
		Adjustments				
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,414,990		565,000	5,979,990	4,314,547	1,665,443
1.2 Committee allowances	1,449,000	37,682.79		1,486,683	1,310,700	175,983
1.3 Use of goods and services	3,400,000	165,300.00	1,000,000	4,565,300	4,410,904	154,396
Sub-total	10,263,990	202,982.79	1,565,000	12,031,973	10,036,151	1,995,822
2.0 Monitoring and evaluation						
2.1 Capacity building	1,565,000	145,187.21	720,000	2,430,187	2,421,100	9,087
2.2 Committee allowances	2,440,000		1,660,000	4,100,000	2,343,500	1,756,500
2.3 Use of goods and services						

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North Horr Constituency
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	1,880,786	890,000.00	1,240,000	4,010,786	3,994,962	15,824
Sub-total	5,885,786	1,035,187.21	3,620,000	10,540,973	8,759,562	1,781,411
4.0 Emergency						
4.1 Primary Schools	9,444,313	330,800.00	3,900,000	13,675,113	13,336,000	339,113
4.2 Secondary Schools				-		-
4.3 Tertiary Institutions				-		-
				-		-
Sub-total	9,444,313	330,800.00	3,900,000	13,675,113	13,336,000	339,113
5.0 Bursary and Social Security						
5.1 Primary Schools				-		-
5.2 Secondary Schools	60,000,000		17,855,000	77,855,000	64,017,200	13,837,800
5.3 Tertiary Institutions	11,776,782	148,000.00		11,924,782	11,820,000	104,782
5.4 Special needs				-		-
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
				-		-
Sub-total	71,776,782	148,000.00	17,855,000	89,779,782	75,837,200	13,942,582
7.0 Climate Change Projects						
Burarat Primary School	1,700,000			1,700,000	-	1,700,000

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

Garadida Primary School	2,000,000			2,000,000	-	2,000,000
Mudhe Primary School	1,250,000			1,250,000	-	1,250,000
Dukana Police Post	1,200,000			1,200,000	-	1,200,000
Forole Police Post	1,200,000			1,200,000	-	1,200,000
Chalbi Muslim Pry School PMC			240,000	240,000	240,000	-
Tiigo Primary School PMC			240,000	240,000	240,000	-
Kalacha Nomadic Girls primary Sch PMC			240,000	240,000	240,000	-
Helmer Girls pry School PMC			240,000	240,000	240,000	-
Gandile Primary School PMC			250,000	250,000	250,000	-
Dhemo primary School PMC			250,000	250,000	250,000	-
Turbi High School PMC			240,000	240,000	240,000	-
Sub-total	7,350,000	-	1,700,000	9,050,000	1,700,000	7,350,000
8.0 Primary Schools Projects						
Balesa Primary School	1,000,000			1,000,000		1,000,000
Balesa Primary School PMC		2,443.00		2,443		
Balesa Saru Primary School PMC		1,200,000.00		1,200,000	1,200,000	-
Balesa Saru Primary School PMC		4,413.00		4,413		
Barambate Primary School						

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

PMC		2,391.00		2,391		
Bishop Cavallera Pry School						
	1,500,000			1,500,000		1,500,000
Boji Primary School						
	2,500,000			2,500,000		2,500,000
Bubisa Primary Schcool						
	2,000,000			2,000,000		2,000,000
Bubisa Primary School PMC						
		2,560,000.00		2,560,000	2,561,979	(1,979)
Bubisa Primary School PMC						
		2,267.25		2,267		
Burarat Primary School						
	4,500,000			4,500,000		4,500,000
Burarat Primary School						
	2,500,000			2,500,000		2,500,000
Burgabo Primary School PMC						
		5,000,000.00		5,000,000	4,998,154	1,846
Chalbi Muslim Primary School PMC			2,000,000	2,000,000	2,001,065	(1,065)
Chalbi Muslim Primary School PMC						
		1,477.25		1,477		
Chalbi Primary School						
	1,600,000			1,600,000		1,600,000
Dhemo Primary School						
	2,800,000			2,800,000	-	2,800,000
Dhemo Primary School PMC						
		600,000.00		600,000	512,929	87,071
Dhemo Primary School PMC						
		5,000,000.00		5,000,000	4,998,919	1,081
Dukana Primary School						
	1,500,000			1,500,000		1,500,000
Dukana Primary School PMC						
		1,089.00		1,089		
El Gadhe Primary School PMC						
		600,000.00		600,000	600,000	-

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

El Hadi Primary School PMC		600,000.00		600,000	594,226	
EL Isacko Malla Primary School PMC		600,000.00		600,000	588,355	
EL Isacko Malla Primary School PMC		1,343.25		1,343		
Elbeso Primary School PMC		5,000,000.00		5,000,000	4,999,192	
Elbeso Primary School PMC		1,304.00		1,304		
Forole Primary School PMC		6,378.00		6,378		
Gandhile Primary School PMC		600,000.00		600,000	-	600,000
Gandhile Primary School PMC		5,000,000.00		5,000,000	5,000,000	
Gas Primary School PMC		2,232.00		2,232		
Helmer Girls Primary School PMC		6,047,766.00		6,047,766	5,129,863	
Helmer Girls Primary School PMC		1,188.00		1,188		
Hurri Hills Primary School PMC		151,647.00		151,647		
Illeret Primary School PMC		3,375.00		3,375		
Kalacha Nomadic Girls Pry School	4,000,000			4,000,000	-	4,000,000
Kalacha Primary Sch PMC		1,200,000.00		1,200,000	1,174,815	
Maikona Primary School PMC		3,200,000.00		3,200,000	3,198,830	
Maikona Primary School PMC		2,698.00		2,698		
Mudhe Primary School						

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

	2,500,000			2,500,000		2,500,000
Mudhe Primary School PMC						
			560,000	560,000	558,115	
Mudhe Primary School PMC		600,000.00		600,000	571,755	
Mudhe Primary School PMC		3,000,000.00		3,000,000	3,000,000	
North Horr Primary School	1,470,416			1,470,416	-	1,470,416
North Horr Primary School PMC		1,932.25		1,932		
North Horr Pry & JSS	2,500,000			2,500,000		2,500,000
Qorqa Pry & JSS	2,500,000			2,500,000		2,500,000
Rage Primary School	1,700,000			1,700,000		1,700,000
Ririba Girls Boarding Primary School	1,000,000			1,000,000		1,000,000
Ririba Girls Boarding Primary School		4,984.00		4,984		
Russo Primary School		1,249.00		1,249		
Segel Primary School PMC		14,608.00		14,608		
Shankera Primary School	4,100,000			4,100,000	-	4,100,000
Shankera Primary School PMC		4,788.00		4,788		
Shurr Primary School	600,000			600,000		600,000
Shurr Primary School PMC		7,172.00		7,172		
Telesgaye Pry & JSS	2,000,000			2,000,000	-	2,000,000

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

Tiigo Primary School	4,300,000			4,300,000	3,630,632	669,368
Tiigo Primary School	400,000			400,000	-	400,000
Tiigo Primary School PMC		1,500,000.00		1,500,000	1,556,486	
Tiigo Primary School PMC		453,865.00		453,865		
Toricha Primary School	2,500,000			2,500,000		2,500,000
Sub-total	49,470,416	42,980,610.00	2,560,000	95,011,026	46,875,315	46,526,738
9.0 Secondary Schools Projects (List all the Projects)						
Hon Isacko Memorial Sec Sch	4,000,000			4,000,000		4,000,000
Hon Isacko Memorial Secondary School		5,900,000.00		5,900,000	5,333,820	566,180
Illeret High School		4,000,000.00	-	4,000,000	3,960,575	39,425
North Horr boys Secondary school		26,259.00		26,259	26,250	9
Russo Mixed Day Secondary School		2,602,309.00		2,602,309	2,600,000	2,309
Dukana High School		3,146.00		3,146		3,146
Illeret Secondary School PMC		2,304.00		2,304		2,304
Kalacha Girls High School		7,170.00		7,170		7,170
Turbi High School PMC		4,329.00		4,329		4,329

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

Sub-total	4,000,000	12,545 517.00	-	16,545,517	11,920,645	4,624,872
10.0 Tertiary institutions Projects (List all the Projects)						
North Horr Technical Training Institute		4,700,000.00		4,700,000	4,699,817	183
Sub-total	-	4,700,000.00	-	4,700,000	4,699,817	183
11.0 Security Projects						
Balesa Saru-Goth Biresa Security Road		876.00		876		876
Dukana Police Post	600,000			600,000		600,000
Dukana Police Station PMC		3,000,000.00		3,000,000	3,000,000	-
Forole Police Post	600,000			600,000		600,000
Forole-Ulani-Chabich Road		1,952.00		1,952		1,952
Illeret Police Post	4,500,000			4,500,000		4,500,000
Illeret Police Post		2,514.00		2,514		2,514
Kalacha Administration Police	600,000			600,000		600,000
Maikona Police Post		600,000.00		600,000	600,000	-
Maikona Police Station	5,500,000			5,500,000		5,500,000
North Horr AP Line	1,500,000			1,500,000		1,500,000

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

North Horr Police Post			500,000	500,000	500,000	-
Segel-Chira Tonne Security Road		1,294.00		1,294		1,294
Turbi Police PMC			500,000	500,000	500,000	-
Turbi Quick Response Unit		4,000,000.00		4,000,000	4,000,000	-
Sub-total	13,300,000	7,606,636.00	1,000,000	21,906,636	8,600,000	13,306,636
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)						
12.2 Purchase of furniture and fittings						
12.2 Construction of CDF office						
Sub-total						
13.0 Others						
North Horr NG-CDF Strategic Plan		2,900,000.00		2,900,000	2,900,000	-
Maikona ICT Hub			5,200,000	5,200,000	3,260,575	1,939,425
Sub-total		2,900,000.00	5,200,000	8,100,000	6,160,575	1,939,425
Funds pending approval**						
Unapproved projects-North Horr Magistrate Courts	7,950,667	-	-	7,950,667	-	7,950,667

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

AiA						
	-					
Sub-total	7,950,667	-	-	7,950,667		7,950,667
Total	179,441,954	72,449,733.00	37,400,000.00	289,291,687	187,925,265	86,450,813

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

*National Government Constituencies Development Fund (NGCDF)
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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 North Horr Constituency principal activity is Implementation of Grassroots development projects to alleviate poverty.

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 North Horr 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 North Horr 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.

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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.

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3. Adoption of New and Revised Standards

(When an IPSAS becomes effective on 1st January 2025, it is applicable in Kenya from 1st July 2025)

- 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.**

IPSAS 43: Leases	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity.</p> <p>The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.</p> <p>This Standard has no impact on the North Horr NGCDF.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires THAT Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>This Standard has no impact on the North Horr NGCDF.</p>

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<p>IPSAS 45: Property Plant and Equipment</p>	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>THIS IPSAS WILL BE EFFECTIVE ON 1ST JULY 2025.</p>
<p>IPSAS 46: Measurement</p>	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>THIS IPSAS WILL BE EFFECTIVE ON 1ST JULY 2025.</p>
<p>IPSAS 47: Revenue</p>	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange 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</p>

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	<p>to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>THIS IPSAS WILL BE EFFECTIVE ON 1ST JULY 2026</i></p>
<p>IPSAS 48: Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>This Standard has no impact on the North Horr NGCDF.</p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>This Standard has no impact on the North Horr NGCDF.</p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p>This Standard has no impact on the North Horr NGCDF.</p>

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 (state the standards, reason for early adoption, and impact on the entity's financial statements.)*

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 12th June 2024 for the period 1st July 2024 to 30th June 2025 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

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

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in

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surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

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

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

e) Intangible assets

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

Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

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Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

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

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately

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

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

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n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 20xx

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:

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

Provisions

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

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

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6. Transfers from the NGCDF Board

Description	2024-2025
	Kshs
NGCDFB Transfers (Allocation for the FY 2024-2025)	179,441,954
Total	179,441,954

7. Transfers from domestic and foreign partners

Description	2024-2025
	Kshs
Grants	-
Total	-

8. Finance income

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

(Provide a brief explanation for this revenue)

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	-

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10. Employees cost

	2024-2025
	Kshs
NG-CDFC Basic staff salaries	2,840,289
Personal allowances paid as part of salary	-
House Allowance	396,000
Transport Allowance	510,000
Leave allowance	
Gratuity to contractual employees	840,792
Employer Contributions Compulsory national social security schemes	453,166
Employer Contributions Compulsory Housing levy	115,092
Employer contributions to National Industrial Training Authority	-
Other Specify	-
Total	5,155,339

11. Committee Expenses

	2024-2025
	Kshs
Sitting allowance	1,310,700
Other Committee expenses	2,343,500
Total	3,654,200

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12. Use of Goods and services

	2024-2025
	Kshs
Utilities, supplies and services	20,816
Communication, supplies and services	356,600
Domestic travel and subsistence	1,695,200
Printing, advertising and information supplies & services	-
Office Rent	600,000
Training expenses	2,421,100
Hospitality supplies and services	288,767
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	1,749,138
Fuel, oil & lubricants	1,334,350
Bank charges	30,000
Routine maintenance – vehicles and other transport equipment	2,010,995
Routine maintenance – other assets	-
Strategic plan expenses	2,900,000
Other operating expenses	20,000
Total	13,426,966

13. Other Government Units Actual expenditure

Primary Schools Actual expenditure	46,875,315
Secondary Schools Actual expenditure	11,920,645
Tertiary Institutions Actual expenditure	4,699,817
Total	63,495,777

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14. Other Grants and transfers Actual expenditure

	2024-2025
	Kshs
Bursary – secondary schools	64,017,200
Bursary – tertiary institutions	11,820,000
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	8,600,000
Climate change mitigation projects	1,700,000
Emergency projects Actual expenditure	13,336,000
Roads projects Actual expenditure	-
Others specify	-
Total	99,473,200

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	3,260,575
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (specify)	-
Total	3,260,575

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17. Gain/loss on Sale of Assets

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

(Provide brief explanation on gains on sale of fixed assets)

18. Impairment Loss

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

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Operations account)</i>	44,467,605	69,115,492.00
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit account)</i>	840,792	-
<i>Name of Bank, account No. (PMC accounts)</i>	27,616,071	3,334,241.00
Total	72,924,468	72,449,733
Cash Balances	-	-
Location 1	-	-
Location 2	-	-
Other Locations	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>	-	-

(Provide a schedule of all reconciled PMC bank balances as at the end of the period)

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21. Receivables from Non-Exchange Transactions

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Transfers from NGCDFB	28,441,954	37,400,000.00
Outstanding imprest	-	-
Total	28,441,954	37,400,000

Ageing Analysis- Receivables from non-exchange transactions

Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	28,441,954	100%	-	%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	28,441,954	100%	-	%

22. Prepayments

Prepaid Rent	-	-
Prepaid Insurance	-	-
Prepaid Electricity Costs	-	-
Other Prepayments (<i>Specify</i>)	-	-
Total	-	-

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20. Receivables from Exchange Transactions

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

(Entity to state the expected credit loss rates for various categories of its receivables. The entity should also disclose how ECL was arrived at in line with provisions of IPSAS 41.)

i. Ageing Analysis for Receivables

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	Period ended June 2025	% 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)	-	-	-	%

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Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	2024-2025	Opening Statement
	Kshs	1 st July 2024 Kshs
Gratuity at the beginning of the period (A)	630,594	-
Gratuity held during the period (B)	840,792	630,594.00
Gratuity paid during the period (C)	-	-
Total Gratuity provision as at period 30th June 2025 D=(A+B-C)	1,471,386	630,594

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27. Third-Party deposits

	2024-2025
	Kshs
Retention as at 1 st July (A)	-
Retention held during the year (B)	-
Retention paid during the Year (C)	-
Closing Retention as at 30th June D= A+B-C	-

Retentions aging analysis.

	Period ended 30 th June 2025	% of the total	Insert Comparative FY	% of the total
Less than 1 year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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

28. Lease Liabilities

Description	2024-2025	Opening Statement 1 st 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	-	-

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

26. Trade and Other Payables

Description	2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	-		300,000.00	
Employee payables	-			
Other payables	-		-	
Total trade and other payables	-		300,000.00	
Aging analysis: (Trade and other payables)	2024-2025	% of the Total	1st July 2024	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

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24. Intangible Assets

24. Intangible Assets	
Cost	
Opening balance at 1 st July 2024	-
Additions	-
Disposal	-
At end of the 2025	-
Amortization and impairment	
At beginning of the year	-
Amortization	-
At end of the year	-
Impairment loss	-
At end of the year	-
NBV at July 1st 2024	-
NBV at June 30th 2025	-

25. Right-of use assets

25. Right-of use assets				
Cost				
As At 1 July 2024 (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				

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Valuation

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

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:

Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	-	-	-
Office Equipment, Furniture, And Fittings	-	-	-
Total	-	-	-

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

Plant and Machinery	-	-
Motor Vehicles including Motorcycles	-	-
Computers and Related Equipment	-	-
Office Equipment, Furniture and Fittings	-	-
Total	-	-

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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate(specify)		2%	25%	12.5%	30%	x%		
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	-	-	-	-	-	-
Depreciation And Impairment								
Opening Depreciation	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30 th June 2024	-	-	-	-	-	-	-	-
Net Book Values								
Opening Bal as at 1 st July 2024	-	-	-	-	-	-	-	-
As At 30 th June 2025	-	-	-	-	-	-	-	-

30. Cash Generated from Operations

	2024-2025
	Kshs
Surplus/Deficit for the year	(9,024,103)
Adjusted for:	
Depreciation	-
Impairment	-
Gains and losses on disposal of assets	-
	-
Working capital adjustments	-
Increase/decrease in receivables	8,958,046
	-
Increase/decrease in payables	540,792
Net cash flow from operating activities	474,735

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

31. Financial Risk Management

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

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i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June (2025 (Current FY)	-	-	-	-
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-
As at 30 June 2024 (Previous FY)	-	-	-	-
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

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

Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025 (Current FY)	-	-	-	-
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	-	-
Total	-	-	-	-
As at 30th June 2024 (Previous FY)	-	-	-	-
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-

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

iii) Market risk

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

a) Foreign currency risk

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

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Period ended 30th June 2025.

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

Foreign currency sensitivity analysis

Period ended 30th June 2025.

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

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Financial Risk Management

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

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
Period ended 30th June 2025			
Euro	10%	-	-
USD	10%	-	-
As at 30th June 2024			
Euro	10%	-	-
USD	10%	-	-

b) Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the

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statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of Kshs xxx (Current FY: Kshs xxx). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs xxx (Current FY – Kshs xxx)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025 (Current FY)				
Financial Assets				
Quoted Equity Investments	-	-	--	-
Non- Financial Assets				
Investment Property	-	-	-	-

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Land And Buildings	-	-	-	-
Total	-	-	-	-
As at 30th June 2024 (Previous FY)	-	-	-	-
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
Total	-	-	-	-

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

iv) Capital Risk Management

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

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

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32. Related Party Disclosures

	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	-	-
	-	-
Transaction with the NGCDF Board	-	-
Transfers from the NGCDF Board during the year	188,400,000	-
Total	188,400,000	-

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Contingent Assets		
Insurance Reimbursements	-	-
Assets Arising from Determination Of Court Cases	-	-
Reimbursable Indemnities and Guarantees	-	-
Receivables From Other Government Entities	-	-
Others (Specify)	-	-
Total	-	-

(Give details)

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Contingent Liabilities

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

35. Capital Commitments

Capital Commitments	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Authorized for	-	-
Authorized and Contracted for	-	-
Total	-	-

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

36. Events after the Reporting Period

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

37. Ultimate and Holding Entity

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

38. Currency

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

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18. Annexes

Annex 1: Summary of Asset Register

Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture, and fittings					
ICT Equipment and Other ICT Assets					
Other Machinery and Equipment					
Intangible assets					
Total					

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

Name	BANK	ACOCUNT NUMBER	Bank Balance as at 30.06.2025	Bank Balance as at 30.06.2024
Balesa Primary School PMC	KCB Bank, Marsabit	1199368466	2,443.00	2,443.00
Balesa Saru Police Post PMC	KCB Bank, Marsabit	1286860717	-	
Balesa Saru Primary School PMC	KCB Bank, Marsabit	1232733571	4,413.00	4,413.00
Balesa Saru-Goth Biresa Security Road	KCB Bank, Marsabit	1273915569	876.00	876.00
Baqaqa Primary School PMC	KCB Bank, Marsabit	1265563640	-	
Barambate Primary School PMC	KCB Bank, Marsabit	1172123780	2,391.00	2,391.00
Bishop Cavallera Primary School PMC	KCB Bank, Marsabit	1237794226	-	
Bubisa Primary School PMC	KCB Bank, Marsabit	1227068204	288.25	2,267.25
Burarat Primary School PMC	KCB Bank, Marsabit	1354256245	1,700,000.00	
Burgabo Primary School PMC	KCB Bank, Marsabit	1333634099	1,846.00	
Chalbi Boys High School	KCB Bank, Marsabit	1172726744	-	
Chalbi Muslim Primary School PMC	KCB Bank, Marsabit	1246357534	412.25	1,477.25
Chalbi Muslim Pry School PMC	KCB Bank, Marsabit	1246357534	-	

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Dhemo Primary School PMC	KCB Bank, Marsabit	1333296371	87,071.00	
Dhemo Primary School PMC	KCB Bank, Marsabit	1333296371	1,081.00	
Dhemo Primary School PMC	KCB Bank, Marsabit	1333296371	2,800,000.00	
Dhemo primary School PMC	KCB Bank, Marsabit	1333296371	-	
Dukana High School	KCB Bank, Marsabit	1168495121	3,146.00	3,146.00
Dukana Police Station PMC	KCB Bank, Marsabit	1321152043	600,000.00	-
Dukana Police Station PMC	KCB Bank, Marsabit	1321152043	1,200,000.00	-
Dukana Police Station PMC	KCB Bank, Marsabit	1321152043	-	-
Dukana Primary School PMC	KCB Bank, Marsabit	1182623255	1,089.00	1,089.00
El Gadhe Primary School PMC	KCB Bank, Marsabit	1280713186	-	
El Hadi Primary School PMC	KCB Bank, Marsabit	1182230733	5,774.00	
EL Isacko Malla Primary School PMC	KCB Bank, Marsabit	1279939281	12,988.25	1,343.25
Elbeso Primary School PMC	KCB Bank, Marsabit	1172173990	2,112.00	1,304.00
Forole Police Posts PMC	KCB Bank, Marsabit	1335148657	600,000.00	-
Forole Police Posts PMC	KCB Bank, Marsabit	1335148657	1,200,000.00	-
Forole Primary School PMC	KCB Bank, Marsabit	1178350630	6,378.00	6,378.00

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Forole-Ulani-Chabich Security Road	KCB Bank, Marsabit	1273915119	1,952.00	1,952.00
Gandhile Primary School PMC	KCB Bank, Marsabit	1334799024	-	
Gandhile Primary School PMC	KCB Bank, Marsabit	1334799024	600,000.00	
Gandile Primary School PMC	KCB Bank, Marsabit	1334799024	-	
Garadida Primary School PMC	KCB Bank, Marsabit	1334799024	2,000,000.00	
Gas Police Post PMC	KCB Bank, Marsabit	1286861349	-	-
Gas Primary School PMC	KCB Bank, Marsabit	1179750020	2,232.00	2,232.00
Gas Qete Security Road	KCB Bank, Marsabit	1273914694	-	-
Helmer Girls Primary School PMC	KCB Bank, Marsabit	1225535107	919,091.00	1,188.00
Helmer Girls pry School PMC	KCB Bank, Marsabit	1225535107	-	
Hon Isacko Memorial Secondary School	KCB Bank, Marsabit	1167637356	566,180.00	
Hurri Hills Primary School PMC	KCB Bank, Marsabit	1173486380	151,647.00	151,647.00
Illeret Assistant County Commissioner Office	KCB Bank, Marsabit	1280713186	-	-
Illeret High School	KCB Bank, Marsabit	1178734242	39,425.00	
Illeret Police Post PMC	KCB Bank, Marsabit	1280713186	2,514.00	2,514.00
Illeret Primary School PMC	KCB Bank, Marsabit	1285256204	3,375.00	3,375.00
Illeret Secondary School PMC	KCB Bank, Marsabit	1178734242	2,304.00	2,304.00

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Kalacha Girls High School	KCB Bank, Marsabit	1183204167	7,170.00	7,170.00
Kalacha Nomadic Girls primary Sch PMC	KCB Bank, Marsabit	1204565716	-	
Kalacha Nomadic Girls Primary School PMC	KCB Bank, Marsabit	1204565716	4,000,000.00	
Kalacha Primary Sch PMC	KCB Bank, Marsabit	1183913443	25,185.00	
Maikona Girls Sec School	KCB Bank, Marsabit	1171781423	-	
Maikona ICT Hub	KCB Bank, Marsabit	1340828065	1,939,425.00	-
Maikona Police Post	KCB Bank, Marsabit	1324112220	-	-
Maikona Primary School PMC	KCB Bank, Marsabit	1124866647	3,868.00	2,698.00
Malabot Primary School	KCB Bank, Marsabit	1272494306	-	
Mudhe Primary School PMC	KCB Bank, Marsabit	1333296215	28,245.00	
Mudhe Primary School PMC	KCB Bank, Marsabit	1333296215	-	
Mudhe Primary School PMC	KCB Bank, Marsabit	1333296215	1,885.00	
North Horr Boys Sec School	KCB Bank, Marsabit	1137649305	9.00	26,259.00
North Horr Girls Sec School	KCB Bank, Marsabit	1246378418	-	
North Horr Police Post	KCB Bank, Marsabit	1237654378	-	-
North Horr Primary School PMC	KCB Bank, Marsabit	1182458343	1,472,348.25	1,932.25
North Horr Sports PMC	KCB Bank, Marsabit	1122154163	9,244.00	9,244.00
North Horr Technical Training Institute	KCB Bank, Marsabit	1237654378		-

National Government Constituencies Development Fund (NGCDF)
North Horr Constituency
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			183.00	
Qorqa Primary School PMC	KCB Bank, Marsabit	1237952123	-	
Ririba Girls Boarding Primary School	KCB Bank, Marsabit	1114357790	4,984.00	4,984.00
Russo Mixed Day Secondary School	KCB Bank, Marsabit	1155397215	2,309.00	2,602,309.00
Russo Primary School	KCB Bank, Marsabit	1215847092	1,249.00	1,249.00
Segel Chira Tone Security Road	KCB Bank, Marsabit	1287142699	1,294.00	1,294.00
Segel Primary School PMC	KCB Bank, Marsabit	1178209210	14,608.00	14,608.00
Shankera Primary School PMC	KCB Bank, Marsabit	1276744447	4,104,788.00	4,788.00
Shurr AP Line	KCB Bank, Marsabit	1257078208	-	-
Shurr Primary School PMC	KCB Bank, Marsabit	1172057605	7,172.00	7,172.00
Telesgayi Primary School PMC	KCB Bank, Marsabit	1335624872	2,000,000.00	
Tiigo Primary School PMC	KCB Bank, Marsabit	1279412348	397,379.00	453,865.00
Tiigo Primary School PMC	KCB Bank, Marsabit	1279412348	669,368.00	
Tiigo Primary School PMC	KCB Bank, Marsabit	1279412348	400,000.00	
Tiigo Primary School PMC	KCB Bank, Marsabit	1279412348	-	
Turbi High School PMC	KCB Bank, Marsabit	1259387046	4,329.00	4,329.00
Turbi High School PMC	KCB Bank, Marsabit	1259387046	-	