

REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED

**THE NATIONAL ASSEMBLY
PAPERS LAID
30 JUNE, 2025**

DATE: 17 FEB 2026

DAY.

TUESDAY

TABLED
BY:

DEPUTY MAJORITY
LEADER

CLERK-AT
TABLE:

FINLAT



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ENDEBESS CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

Transitional International Public Sector Accounting Standards (IPSAS) Financial Statements

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

Table of Contents	Pages
1. Acronyms and Definition of Key Terms.....	ii
2. Key Constituency Information and Management	iii
3. NGCDF Committee	viii
4. NG-CDFC Chairman’s Report	xi
5. Statement of Performance against Predetermined Objectives for FY2024/25	xvi
6. Governance Statement	xix
7. Management Discussion and Analysis	xxiv
8. Environmental and Sustainability Reporting	xxvii
9. Statement of Management Responsibilities	xxxi
10. Report of the Independent Auditor on the NGCDF- Edebess Constituency	xxxiii
11. Statement of Financial Performance for the Year Ended 30th June 2025	1
12. Statement of Financial Position as At 30th June, 2025	2
13. Statement of Changes in Net Assets for the year ended 30 June 2025	4
14. Statement of Cash Flows for the Year Ended 30th June 2025.....	5
15. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025	6
16. Budget Execution by Sectors And Projects For The Year Ended 30th June 2025	9
17. Notes to the Financial Statements.....	21
18. Annexes	57

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 Fund.

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Benson Tindi
2.	National Sub-County Accountant	Philomena Mghendi
3.	Chairman NGCDFC	Ben Saikwa
4.	Member NGCDFC	Agnes Wamocho
5.	Member NG CDFC	Simon Mining

(c) Fiduciary Oversight Arrangements

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

Ng-cdf Edebess Building
Edebess-Suam Highway
Edebess KENYA.

(e) NGCDF Edebese Constituency Contacts

P.O. Box 29-30201
Telephone: (254) 726271453
E-mail: cdfendebess@ngcdf.go.ke
Website: www.go.ke

(f) NGCDF Edebess Constituency Bankers

1. Equity Bank A. Operations Account (0330261608206)
Kitale Branch
P.O. Box 75104-00200
Kitale
2. Equity Bank B. Deposit Account (0330285469718)
Kitale Branch
P.O. Box 75104-00200
Kitale
3. Equity Bank C. PMCs Accounts
Kitale Branch
P.O. Box 75104-00200
Kitale
4. Sidian Bank D. PMCs Accounts
Kitale Branch
P.O.Box 25363-00603
Kitale
5. Co-operative Bank E. PMCs Accounts
Kitale
P.O.Box
Kitale.

(g) Independent Auditor

Auditor General
Office of the Auditor General





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

Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya





(h) Principal Legal Adviser

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



3. NGCDF Committee

Name	Details
 Chairman	Ben Saikwa Date of Birth: 8 th December 1961 Certificate in Agricultural Engineering Farmer.
 Secretary	Winnie Chebeni Naibei Date of Birth: 2 nd April 1988 Certificate in Early Childhood Farmer.
 Female Adult representative	Agnes Nasimiyu Wamocho Date of Birth: 13 th July 1968 K.C.S.E Farmer.
 Male Adult representative	Michael Kemei Samoei Date of Birth: 1 st January 1982 K.C.S.E Farmer.

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

	<p>Harris Dickson Date of Birth: 7th November 1978 K.C.S.E Farmer.</p>
<p>Co-opted Member</p>	
	<p>Alice Cherotich Koet Date of Birth: 10th May 1999 Artisan Certificate Farmer.</p>
<p>Female youth representative</p>	
	<p>Erick Barasa Ashiko Date of Birth: 5th May 1991 Farmer.</p>
<p>PWD representative</p>	
	<p>Simon Kipyego Mining Date of Birth: 20th June 1992 K.C.S.E Farmer</p>
<p>Male youth representative</p>	

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

 <p>DCC</p>	<p>Stanley Too Deputy County Commissioner Date of Birth.1/1/1972 Bachelor Degree In Arts 28 Years of Experience in Public Administration</p>
 <p>Fund Account Manager</p>	<p>Benson Tindi Date of Birth: 29th April 1985 Degree in Finance Fund Account Manager-12 years' experience.</p>

4. NG-CDFC Chairman’s Report



Ben Saikwa NG-CDFC Chairperson.

I am delighted to present our annual financial report for the FY 2024/2025. This year we have witnessed high performance in the overall management of the fund, we have equally allocated enough funds to some of the projects that had been earlier initiated for completion. We continue to boast of a committed and qualified team that has adapted to the challenges facing the fund thus demonstrating our ability to deliver substantial, sustained value for money to our constituents.

BUDGET PERFORMANCE

Table 1. Budget Allocation by Project Category

S/N	Name of Project	Amount (Ksh)
1	Administration/Recurrent	9,685,000
2	Monitoring and evaluation/Capacity Building	4,840,000
3	Bursary/Mocks/Cats	40,700,000
4	Emergency Projects	8,499,879
5	Environmental Projects	7,950,000
6	Capital Grants to Primary Schools	17,500,000
7	Security Projects	1,500,000
8	Capital Grants to Secondary Schools	70,215,000
9	Purchase of Computers and Other ICT Equipment	607,880
	Total	161,497,759

Financial report

For the financial year 2024/2025, Edebess Constituency was allocated a total of Kshs. **161,497,759**. During the year, the constituency received Kshs. **128,000,000** out of the total allocation.

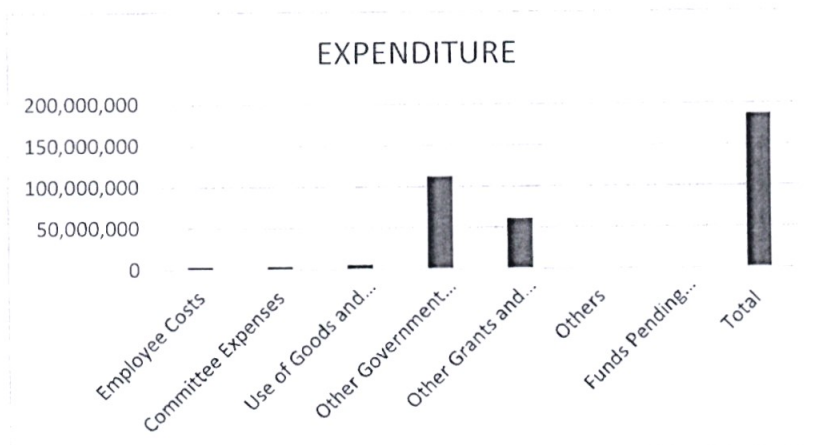
Additionally, the following funds were available:

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

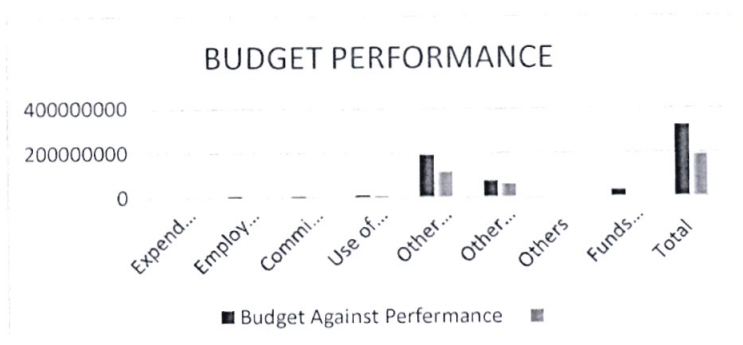
The Balance brought forward from the previous financial year: Kshs. **10,724,928**, while Funds received from FY 2022/2023 and 2023/2024 allocation: Kshs. **34,273,028** and Kshs.**10,000** reversed cheque at the start of the year. This brought the total available funds for the year to Ksh. **173,007,956**. The total expenditure during the financial year was Kshs. **166,625,587**, leaving a closing balance of Kshs. **6,382,369** for the operations account.

Summary Table 2. Showing Budget against Performance

S/N	Expenditure Item	Budget	Actual Expenditure
1	Employee Costs	5,484,161	2,992,801
2	Committee Expenses	6,696,619	4,197,718
3	Use of Goods and Services	10,719,493	6,025,842
4	Other Government Units and Certified Works	192,057,558	112,335,731
5	Other Grants and Transfers	72,063,280	61,194,699
6	Others	1,196,321	0
7	Funds Pending Approval	32,597,081	0
	Total	320,814,513	186,746,790



Graph 1. Showing Expenditure Items 2024/2025



Graph 2 Showing Budget against Performance

KEY ACHIEVEMENTS

Strong management and governance have been key components of our operational model.

This has resulted into the following key achievements during the year:

1. Completion of key Flagship Projects: In this financial year, we allocated enough funds to complete a number of key flagship which are now complete handed over and in use.
2. We prioritized and disbursed bursaries amounting to Kshs. 40,700,000 (Forty million, seven hundred thousand). These funds have benefited over 6,000 needy and vulnerable students. This was a strong statement in line with the constituency strategic plan that has education as one of the major pillars for social economic transformation.

EMERGING ISSUES

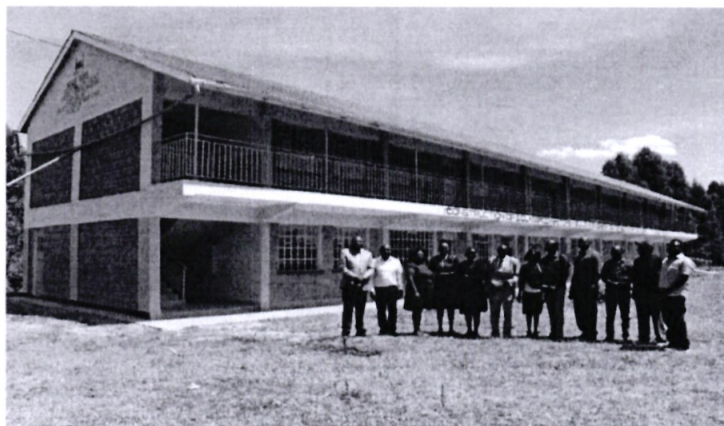
1. High demand of toiletries/latrines
2. Difficulty in accessing the projects due to poor roads as a result of the heavy rainfall and the wide area coverage
3. Community Expectations vs. Funding Limitations - Very high population hence increased need for infrastructural developments in both the education and security sectors
4. Increased Demand for Bursaries.
5. Inflation and Rising Project Costs
6. Delayed disbursement of funds by the National Government affect implementation of Projects as per the implementation schedule.

CHALLENGES

1. Lack of sufficient financial and technical knowledge among the PMC's.
2. Hostility of the locals demanding for jobs at the sites.

REMEDIES TO THE CHALLENGES

1. Proper planning by the project implementers to ensure we share the scarce technical personnel.
2. Use of our Clerk of Works who has the relevant expertise to guide the PMCs.
3. Conducting capacity building to the PMCs.



Picture 1: Completed 8 classrooms storey building at Edebess Centre Secondary School



Picture 2: Supply of Lockers and Chairs at Chemkengen Secondary School



Picture 3: Climate Change mitigation - Inspection of tree nurseries.



Picture 4: Tree Nurseries for reforestation of Kimothon Forest

.....
Ben Saikwa
Chairman NGCDF Committee

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

Introduction

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

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

- a) Improve access to quality education to all children in the constituency.
- b) Enhance and sustain peace and security coordination and administration in the Constituency
- c) Enhance environmental conservation and sustainable use of natural resources in the Constituency.
- d) Promote sports and creative talents among the youth in Edebess constituency.
- e) Enhance Social protection for the poor and vulnerable households and individuals in the constituency.
- f) Improve, maintain and expand road and bridges network in the constituency.
- g) Strengthen the governance and management of Edebess NG-CDF.
- h) Improve access to quality education to all children in the constituency.
- i) Enhance and sustain peace and security coordination and administration in the Constituency.
- j) Enhance environmental conservation and sustainable use of natural resources in the Constituency.
- k) Promote sports and creative talents among the youth in Edebess constituency.
- l) Enhance Social protection for the poor and vulnerable households and individuals in the constituency.
- m) Improve, maintain and expand road and bridges network in the constituency.
- n) Strengthen the governance and management of Edebess NG-CDF.

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:

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2024/2025 -we increased number of classrooms by 10, dormitories by 2, laboratories by 2. -Bursary beneficiaries at all levels were as per the attached schedules.
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	- Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery Improved security in the community	- Number of new physical facilities for police officers - Number of new physical facilities for security administrators – DCC, ACCs, Chiefs etc.	In the 2024/2025FY, we allocated funds for construction of DCC residence at Edebess Sub-county Head-quarters.
Climate change mitigation activities	Enhance environmental conservation and sustainable use of natural resources	-Increased soil and forest conservation programmes and initiatives -Enhance protection and use of water resources -Increase access to sanitation facilities and clean environment	Number institutions the constituency has planted trees, water tanks installed.	The Committee in its proposal funded total of Ksh 7,950,000 for purchase and planting of 85,000 trees in Kimothon forest.
Emergency	To cater for emergency arising issues	Improved infrastructure 1 security institutions	Number of usable physical infrastructure build in primary	In the 2024/2025 FY we constructed 20, 4 door pit latrines in various

6. Governance Statement

a. NG-CDFC process of appointment

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

There is established a National Government Constituency Development Fund Committee for every constituency.

1. Constituency Committee Shall comprise of;

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

2. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board.

The current NGCDFC members were gazetted on 21st May, 2025.

The persons appointed are drawn from different groupings as follows:

- Male Adult – Ben Cheywa Saikwa - Chairman
- Male youth – Simon Kipyego Mining - Member
- Female adult – Winnie Chebeni Naibei - Secretary
- Female youth – Alice Cherotich Koet – Member

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

				public institutions, repaired 1 blown off classroom roof at Chepnyalil Primary School, and renovated dilapidated Sub-county Education Offices.
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- Male Adult – Michael Kemei Samoei - Member
- Female adult - Agnes Nasimiyu Wamocho - Member
- Rep of PWD – Erick Ashiko Barasa - Member
- Co-opted Member – Harris Dickson Tumwet - Member

b. NG-CDFC Tenure

The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

c. The Role of the Constituency Committee

The NG-CDFC plays a crucial role in managing the NGCDF at the constituency level. It identifies, approves, and monitors projects that align with national priorities and local needs. The committee ensures efficient management of the fund, timely projects implementation, and transparent reporting. Additionally, the NG-CDFC engages with the community to seek input and ensure compliance with relevant laws and regulations.

d. Removal of a member

A member of the NG-CDFC can be removed from office as a member for gross misconduct, incompetence, physical or mental incapacity, conflict of interest, conviction of a criminal offense, or absenteeism. The removal process involves a petition, notification, a hearing, and a decision by two-thirds of the members.

e. NG-CDFC Induction and training

A comprehensive training program for the National Government Constituencies Development Fund Committee (NGCDFC) members from the Northrift Region was held from **29th June, 2025 to 4th July, 2025** at **Starbucks Hotel in Eldoret**. The training was organised by the Board and aimed to equip committee members with the necessary knowledge and skills to perform their roles effectively.

Key Aspects of the Training: The training covered the following areas;

- **Overview of the NGCDF Act:** Understanding the legal framework and the evolution of the NGCDF, including the roles and responsibilities of committee members.
- **Project Planning and Public Participation:** Emphasized effective planning, budgeting, and the importance of engaging the public in decision-making processes.

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

- **Governance and Integrity:** Covered essential aspects of good governance, anti-corruption measures, and adherence to the Public Procurement and Asset Disposal Act 2015 and its regulations.
- **Risk Management and Audit:** Focused on identifying and managing risks within the NGCDF operations, with an emphasis on transparency and accountability.
- **Technical Aspects of Project Management:** Provided insights into the phases of project execution, from initiation to completion, including monitoring and evaluation.

This training was relevant in ensuring that all NGCDFC members are well-prepared to carry out their duties in alignment with national policies and standards.

f. **Number of meetings;**

NG-CDF Act Section 43(11) stipulates that the Constituency Committee shall meet at least six times in a year but shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

In Edebess Constituency, the NG-CDF Committee conducted 12 meetings and 6 sub-committee meetings.

No.	Name of committee member	Meetings held											
		24/07/24	14/08/24	12/09/24	18/10/24	25/11/24	20/12/24	20/01/25	06/02/25	17/03/25	15/04/25	16/05/25	05/06/25
1.	Ben Cheywa Saikwa	√	√	√	√	√	√	√	√	√	√	√	√
2.	Michael Kemei Samoei	√	√	√	√	√	√	√	√	√	√	√	√
3.	Simon Kipyego Mining	√	√	√	√	√	√	√	√	√	√	√	√
4.	Agnes Nasimiyu Wamocho	√	√	√	√	√	√	√	√	√	√	√	√
5.	Winnie Chebeni Naibei	√	√	√	√	√	√	√	√	√	√	√	√
6.	Alice Cherotich Koet	√	√	√	√	√	√	√	√	√	√	√	√
7.	Erick Ashiko Barasa	√	√	√	√	√	√	√	√	√	√	√	√
8.	Harris Dickson Tumwet	√	√	√	√	√	√	√	√	√	√	√	√

g. Remuneration Rates

According to the latest review on 25th October 2011, the remuneration rates for the National Government Constituencies Development Fund Committee (NGCDFC) were adjusted through a circular issued by the NGCDF Board (REF: CDF BOARD/MOP/Vol. III(30)I(30)), titled "Adjustment of Constituency Development Fund Committee Sitting Allowance." According to this circular, the sitting allowances for the NGCDFCs are as follows:

Members: KShs 5,000 per meeting

Chairman: KShs 7,000 per meeting

These rates remain the most current remuneration guidelines for the NGCDFCs.

h. Disclose the policy on conflict of interest

The NGCDFC has a strict conflict of interest policy that requires a member to disclose their interests, abstain from participation, and record conflicts. Non-compliance may result in disciplinary action, including removal from the committee. This policy ensures the integrity and transparency of the committee's operations.

i. Succession plan

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

j. Ethics and code of conduct

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

k. Risk Management

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

- Implementing the operational risk management framework.
- Conducting regular Risk and Control Self-Assessment.
- Monitoring and reporting operational risks.
- Recording and reporting incidents.

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

- Collecting, analyzing, and reporting Key Risk Indicators.
- Executing the crisis management plan in case of a crisis.
- Ensuring compliance with risk management policies and procedures.
- Implementing improvements to controls to reduce risks.

7. Management Discussion and Analysis

Financial Performance

The allocation to the constituency has steadily increased over the past three years. For instance the allocation was Ksh. 137,088,879, Ksh. 151,960,174, Ksh. 168,299,162 and Ksh. 161,467,579 for financial years 2021/2022, 2022/2023, 2023/2024 and 2024/2025 respectively.

Key Projects – Implemented & Ongoing

During the year ended 30 June 2025, the constituency funded the following key projects:

1. Security – Constructed a residence for the DCC at the sub-county Headquarters.
2. Construction to completion of 8 storey classrooms at Edebess Centre Secondary School.
3. Purchase and equipping of 6 schools with modern sets of lockers, chairs and teachers desks; Edebess Centre Secondary, Chepchoina Secondary School, Salama Secondary School, Chemkenegn Secondary School, Cheptikit Secondary School, Maliki Primary School and Suam Primary School.
4. Constructed 2 twin Science laboratories, 9 new classrooms, renovated 1 classrooms and constructed 20, four door pitlatrines.
5. Bursary and scholarship to over 6,000 beneficiaries for Ksh. 40,700,0000

These projects are key as they will provide a conducive learning environment for learners and teachers.

Edebess NG-CDF has consistently adhered to:

1. The NG-CDF Act, 2015;
2. Annual audits by the Auditor-General's Office. The constituency is yet to resolve audit issues for financial years 2013/2014 to 2023/2024).
3. Adherence to Public Finance Management and Procurement laws;
4. Timely submission of financial statements and annual reports.

Major Risks & Management Strategies

Edebess NG-CDFC, like other public entities, operates in a dynamic environment that exposes it to financial, operational, legal, and reputational risks. The management has identified the following key risk areas and corresponding mitigation strategies:

Risk	Description	Mitigation Measures
Delayed Disbursement of Funds	Late disbursements from the Board disrupt planned project timelines and bursary disbursements.	<ul style="list-style-type: none"> • Implement phased project planning • Prioritize essential projects early • Maintain a working balance from prior-year savings

Rising Costs of Construction Materials	Inflation and market fluctuations increase costs mid-project, affecting scope and quality.	<ul style="list-style-type: none"> • Use locally available materials • Build in contingencies during budgeting • Regularly review and update Bill of Quantities
Contractor Underperformance	Some contractors fail to meet timelines or quality standards, delaying completion.	<ul style="list-style-type: none"> • Strict vetting and registration procedures • Enforce performance bonds • Use blacklisting mechanisms for repeat offenders
Limited Technical Capacity in Implementation	Some schools and PMCs lack technical knowledge for effective supervision of projects.	<ul style="list-style-type: none"> • Train PMC members and school heads • Assign technical officers for M&E • Use simplified guidelines and manuals
Fraud and Misappropriation Risk	Potential misuse of funds at implementation level.	<ul style="list-style-type: none"> • Frequent audits • Strict approval and payment workflows
Data and Records Management Challenges	Manual record keeping may affect tracking, retrieval, and reporting.	<ul style="list-style-type: none"> • Introduce digital systems • Train staff on data management • Regular backups

Material Arrears & Financial Obligations

There are no material arrears in statutory or contractual payments as of FY 2024/25. PMC savings and prudent fund management have ensured all obligations are met promptly except the accumulated KRA arrears of 2013.

Economic & Sectorial Context

Despite inflationary pressures and agricultural challenges, local investments have improved community resilience. Continuous support to education and health sectors is delivering notable local returns, evident in school enrolment, infrastructure upgrades, and youth participation.

Future Outlook & Strategic Developments

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

- Optimized Bursary Scheme - Scaling bursaries to meet continued demand.
- ICT and Innovation Expansion - Increased budgets for training and hub infrastructure.
- Green Commitment - Target to plant 100,000 trees in upcoming financial year 2025/2026.

Conclusion

- Endeless NG-CDF has demonstrated an absorption of 58% in FY 2024/25;
- A balanced project portfolio encompassing education, infrastructure, environment, and security
- Robust compliance and risk systems ensuring transparency and efficiency.
- Through ongoing stakeholder engagement and strategic prioritization, the Fund remains on track to meet its mandate and heighten impact in subsequent financial years.



.....
Benson Tindi
Fund Account Manager

8. Environmental and Sustainability Reporting

Endebess 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 and Environment. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure the sustainability of Endebess Constituency, the committee funds the following key sectors:

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

2. Environmental performance

- i. The Edebess NG-CDF has been carrying out environmental conservation programmes annually in public facilities within the Constituency.
- ii. The Edebess NG-CDF has also carried out sensitization and awareness on drug and substance abuse through youth training and engaging them in environmental conservation activities.
- iii. The Edebess NG-CDF has also engaged youths through various community initiatives and programmes as a way of sensitizing them on the importance of environmental conservation.

3. Employee welfare

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

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

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



4. Marketplace practices-

Endebess Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification, Implementation, and Monitoring

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

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

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

Public Awareness

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

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



.....
Benson Tindi
Fund Account Manager.

9. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012, requires that, at the end of each financial year, the accounting officer for a National Government Fund shall prepare financial statements in respect of that Fund. 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-Edebess Constituency is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund 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 Fund; 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 Fund; Selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Edebess Constituency accepts responsibility for the Fund's transitional 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 transitional financial statements give a true and fair view of the state of fund's transactions during the financial year ended June 30, 2025, and of the Fund's financial position as at that date. The Accounting Officer charge of the NGCDF- Edebess Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

REPUBLIC OF KENYA

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NAIROBI

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - ENDEBESS 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 - Endebess Constituency set out on pages 1 to 56, which comprise of the statement of financial position as at 30 June, 2025

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

In my opinion, except for the effects of the matter described in the basis for qualified opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Endebess 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, as disclosed in Note 2 to the financial statements and comply with the National Government Constituencies Development Fund Act, 2015 (amended 2023), the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

Undisclosed Tax Arrears

The statement of financial position reflects a nil balance under trade and other payables as disclosed in Note 26 to the financial statements. However, review of records from Kenya Revenue Authority revealed that the Fund had outstanding tax arrears owed to the Authority of Kshs.705,012. No explanation was provided for the non-payment and failure to disclose the tax arrears.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects receipts budget and actual on comparable basis amounts of Kshs.320,804,513 and Kshs.285,366,754 respectively, resulting to under-funding amounting to Kshs.35,437,759 or 11% of the budget. Similarly, the Fund spent an amount of Kshs.186,746,790 against the actual

receipts of Kshs.285,366,754 resulting to an under-utilization of Kshs.98,619,964 or 35% of the receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the transitional IPSAS financial statements. Except for the matter described in the basis for qualified opinion section, I have determined that there are no other key audit matters to communicate in my report

Other Matter

1. Project Implementation Status

Review of the project implementation status report revealed that disbursements were made to a total of thirty-four (34) primary projects amounting to Kshs.100,661,960 during the year. However, only twelve (12) projects with disbursements of Kshs.35,947,081 had been completed and in use while eleven (11) projects with disbursements of Kshs.43,714,879 were ongoing. Further, eleven (11) projects with a total disbursement of Kshs.21,000,000 had not started.

In the circumstances, programs or activities were not implemented as planned and the Fund may fail in achieving the intended objective of improving service delivery to the public.

2. Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Review of the status during audit of the Fund in 2024/2025 revealed that the following matters remained unresolved.

No	Year	Unresolved Matters
1	2023/2024	Budgetary control and performance
2	2023/2024	Project Implementation status
3	2023/2024	Failure to Return the Project Management Committee Account Balance to the Fund Account

Other Information

Management is responsible for the Other Information set out on page ii to xxxii which comprise of Key Constituency Information and Management, the NG-CDF Committee, NG-CDF Chairman's Report, Statement of Performance Against Predetermined

Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting and the Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

My opinion on the transitional IPSAS financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance 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. Failure to Charge and Remit the Public Procurement Capacity Building Levy

The statement of financial performance reflects use of goods and services amount of Kshs.6,034,842 out of which a total of Kshs.1,197,200 was incurred in respect to insurance costs and fuel, oil and lubricants. Further, Project Implementation Committees (PMCs) incurred actual expenditure amounting to Kshs.112,098,206 for implementation of various primary, secondary schools and tertiary institutions projects. However, there was no evidence of a capacity building levy charged on procurement contracts signed contrary to Paragraph 3(1) of the Public Procurement Capacity Building Levy order, 2023 which requires all suppliers to pay a levy of 0.03% on all procurement contracts signed between the supplier and a procuring entity.

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

2. Failure to Return the Project Management Committee Account Balance to the Fund Account

The statement of financial position reflects cash and cash equivalents amount of Kshs.98,629,964 which according to Note 19 to the financial statements included Project Management Committee (PMC) account balances amount of Kshs.90,976,595. Included

in this balance is an amount of Kshs.7,229,617 relating to forty-nine (49) projects where the bank balance has remained the same for more than two (2) years. However, the amount had not been surrendered to the Fund's main bank account, contrary to the provisions of Section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2023), which requires that all unutilized funds of the Project Management Committee to be returned to the Constituency Fund main bank Account.

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

3. Non-Compliance with Law on Contract Management and Project Implementation

Project verification on sixteen (16) projects, with total disbursements of Kshs.68,965,000 was conducted on 17 July, 2025 and 30 October, 2025. Out of these, ten (10) projects with a total disbursement of Kshs.37,500,000 were complete and in use, five (5) projects with a total disbursement of Kshs.21,465,000 were on-going, and one (1) project with a disbursement of Kshs.10,000,000 was yet to be started contrary to Regulation 15(1) of the National Government Constituency Development Fund Regulations, 2016, which requires that a Project Management team shall implement projects in consultation with the relevant government departments.

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

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the 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

1. Delay in Disbursements of Funds from the Board

During the year ended 30 June 2025, the Fund had an approved budget of Kshs.161,497,759. However, budgeted funds received during the year amounted to Kshs.128,000,000 or approximately 79% resulting to underfunding of Kshs.33,497,759 or approximately 21% of the budgeted funds for the year.

In the circumstances, implementation of the planned projects for the constituency delayed resulting to delayed benefits to the residents of Endebess Constituency.

2. Lack of Internal Audit Reports for NG-CDF Endebess Constituency

The Management of National Government Constituencies Development Fund - Endebess Constituency did not provide internal audit reports for review. In addition, there were no audit committee minutes to show that the Committee deliberated on internal audit reports during the year.

In the circumstances, the effectiveness of oversight by the National Government Constituencies Development Fund Board which is charged with the responsibility of auditing and giving reasonable assurance on financial matters and transactions of the Constituency during the year under review 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 the 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 transitional IPSAS 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 transitional IPSAS 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.

The Board of Management is responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance

and risk management, and ensuring the adequacy and effectiveness of the control environment.


Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 December, 2025

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

The Accounting Officer in charge of the NGCDF Edebess Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the Fund'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 - Edebess Constituency financial statements were approved and signed by the Accounting Officer on 24th November 2025.



.....
Name: Ben Saikwa
Chairman – NGCDF Committee




.....
Name: Benson Tindi
Fund Account Manager


*National Government Constituencies Development Fund (NGCDF)
Endebess 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	161,497,759
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	10,000
Total revenue		161,507,759
Expenses		
Employee costs	10	3,594,821
Committee expenses	11	4,197,718
Use of Goods and Services	12	6,034,842
Other Government Units Actual expenditure	13	115,737,693
Other Grants and Transfers Actual expenditure	14	61,592,337
Depreciation and amortization expense	15	150,605
Digital Hubs Actual expenditure	16	-
Total expenses		191,308,015
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		(29,800,256)

The Constituency financial statements were approved by the NGCDFC on 24th November 2025 and signed by:


 Chairman NG-CDF
 Committee
 Name: Ben Saikwa


 National Sub-County
 Accountant
 Name: Philomena Mghendi
 ICPAK M/No:12155


 Fund Account Manager
 Name: Benson Tindi

(Paragraph 79 of IPSAS 33 allows for the election by an MDA to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position, and an opening statement of financial position at the time of adoption of the accrual basis of accounting. In preparing this financial reporting template, this election has been made; therefore, there are no comparatives in the first year of transition.)

National Government Constituencies Development Fund (NGCDF)
Endebess 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	98,629,964	114,781,899
Prior Year Adjustment	19		8,311,827
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	35,447,759	36,223,028
Prepayments	22	-	-
Total Current Assets		134,077,723	159,316,754
Non-Current Assets			
Property, Plant and Equipment	23	351,411	502,016
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		351,411	502,016
Total Assets (A)		134,429,134	159,818,770
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	3,808,600	-

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

Lease Liabilities	28	-	-
Gratuity provision	29	1,271,000	668,980
Deffered Income	30	539,500	539,500
Total Current Liabilities		5,619,100	1,208,480
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		5,619,100	1,208,480
Net Assets (A-B)			
		128,810,034	158,610,290
Represented by:			
Revaluation Reserves		158,610,290	158,610,290
Accumulated Surplus		(29,800,256)	
Total Net Assets		128,810,034	158,610,290

The Constituency financial statements set out on pages 1 to 20 approved by NG CDFC on 24th November 2025 and signed by:



Chairman NG-CDF
Committee
Name: Ben Saikwa



National Sub-County
Accountant
Name: Philomena Mghendi
ICPAK M/No: 12155



Fund Account Manager
Name: Benson Tindi

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

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

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
As at 30th June 2024 (cash basis)	10,724,928		10,724,928
Adjustments: (to recognize assets and liabilities)			
Add Assets	140,113,035		140,113,035
Prior Year Adjustment	8,311,827		8,311,827
Less Liabilities	539,500		539,500
As at July 1, 2024	158,610,290		158,610,290
Surplus/(Deficit) For the Period		(29,800,256)	(29,800,256)
Revaluation Gain/Loss	-	-	-
As at 30th June 2025	158,610,290	(29,800,256)	128,810,034

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

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

	Notes	2024-2025 Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		162,273,028
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		10,000
Total Receipts		162,283,028
Payments		
Employee costs		2,992,801
Committee expenses		4,197,718
Use of Goods and Services		6,025,842
Other Government Units Certified Works		112,335,731
Other Grants and Transfers		61,194,699
Digital Hubs Expenses		-
Total Payments		186,746,790
Net Cash Flows from/ (used in) Operating Activities	31	(24,463,762)
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		(24,463,762)
Cash and cash equivalents at Period Start	19	123,093,726
Cash and cash equivalents at Period End	19	98,629,964

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

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	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	161,497,759	123,093,726	36,213,028	320,804,513	285,366,754	35,437,759	89%
Grants/donations from other entities	-	-	-	-	-	-	-
Finance income	-	-	-	-	-	-	-
Miscellaneous income	-	-	-	-	-	-	-
Totals	161,497,759	123,093,726	36,213,028	320,804,513	285,366,754	35,437,759	89%
Expenses							
Employee costs	3,359,590	2,124,571	-	5,484,161	2,992,801	2,491,360	55%

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

Committee expenses	4,524,000	2,172,619	-	6,696,619	4,197,718	2,498,901	63%
Use of Goods and Services	6,641,410	3,952,136	125,947	10,719,493	6,025,842	4,693,651	56%
Other Government Units Certified Works	86,715,000	100,842,558	4,500,000	192,057,558	112,335,731	79,721,827	58%
Other Grants and Transfers	58,649,879	13,413,401	-	72,063,280	61,194,699	10,868,582	85%
Digital Hubs Expenses	-	-	-	-	-	-	-
Others	607,880	588,441		1,196,321		1,196,321	0%
Funds Pending Approval**	1,000,000	-	31,597,081	32,597,081		32,597,081	0%
Total Expenditure	161,497,759	123,093,726	36,223,028	320,814,513	186,746,790	134,067,723	58%
Surplus for the period					98,619,964		

***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)
Endebess Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

Explanatory Notes.

The underutilization of 89% under transfers from NGCDF Board is as a result of delayed funds from the Board. The underutilization of 58% for total expenditure is as a result of the need to undertake procurement procedures by project management committees before implementation of projects.

Budget Reconciliation

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	134,067,723
Less undisbursed funds receivable from the Board as at period 30th June, 2025	35,437,759
Cash and Cash Equivalents at the end of the 30 th June 2025	98,629,964

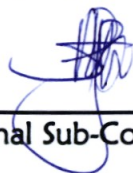
	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	98,619,964
1	Other Income Not Classified Elsewhere (Reversed Cheque)	10,000
	Closing Cash and Cash Equivalent as per the statement of Cash flows	98,629,964

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 24th November 2025 and signed by:



Fund Account Manager

Name: Benson Tindi



National Sub-County Accountant

Name: Philomena Mghendi
ICPAK M/No: 12155



Chairman NG-CDF Committee

Name: Ben Saikwa

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
1.0 Administration and Recurrent						
Contractual Employees	1,787,610	684,413		2,472,023	1,855,411	616,612
House Allowance	368,500	175,500		544,000	403,900	140,100
Housing Levy	37,950	12,030		49,980	42,120	7,860
Transport Allowance	368,500	175,500		544,000	397,000	147,000
Leave Allowance	48,000	40,778		88,778	48,000	40,778
NSSF	193,200	64,640		257,840	190,320	67,520
Medical Cover	-	56,050		56,050	56,050	-
Gratuity	555,830	915,660		1,471,490		1,471,490
Motor Vehicle insurance	100,000	200,000		300,000	297,200	2,800
General office Supplies	800,410	145,340	125,947	1,071,697	145,737	925,960
Maintenance of office furniture	81,000	900		81,900	900	81,000
Maintenance of Building	-	100,000		100,000	100,000	-
Internet Connection	70,000	50,000		120,000	76,999	43,001
Courier Services	70,000	550		70,550	25,493	45,057
Daily Susistance Allowance	1,080,000	584,330		1,664,330	1,541,112	123,218

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Newspaper Subscription	30,000	60,000		90,000	60,000	30,000
Supplies and Accessories	308,000	408,000		716,000	449,000	267,000
Fuel and Lubricants	700,000	600,000		1,300,000	900,000	400,000
Maintenance of Motor Vehicle	400,000	204,134		604,134	315,185	288,949
NGCDF Allowance	1,248,000	1,111,000		2,359,000	1,921,044	437,956
Other Committee Allowance	988,000	555,880		1,543,880	1,443,080	100,800
Branded Uniforms	250,000			250,000	250,000	-
Catering Services	100,000			100,000	37,500	62,500
Travel Cost	50,000			50,000	37,000	13,000
Bank Charges	50,000			50,000	9,199	40,801
Sub-total	9,685,000	6,144,705	125,947	15,955,652	10,602,250	5,353,402
2.0 Monitoring and evaluation						
Daily Subsistence Allowance	1,650,000	962,882		2,612,882	967,970	1,644,912
Travel Cost	150,000	150,000		300,000	150,000	150,000
Remuneration of Instructors	200,000	200,000		400,000	234,400	165,600
Hire of Training Facilities	200,000	200,000		400,000	166,200	233,800
General Office Supplies	172,000	86,000		258,000	261,947	(3,947)
NGCDF Allowance	1,248,000	438,463		1,686,463	766,318	920,145
Other Committee Allowance	1,040,000	67,276		1,107,276	67,276	1,040,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Catering Services	180,000			180,000		180,000
Sub-total	4,840,000	2,104,621		6,944,621	2,614,111	4,330,510
3.0 Emergency						
3.1 Primary Schools						
Amani Primary School	400,000			400,000	397,730	2,270
Atenus Primary School		200,000		200,000	162,496	37,504
Iyadi Friends Primary School		250,000		250,000	249,120	880
Iyadi Friends Primary School		200,000		200,000	199,120	880
Kayos Primary School		200,000		200,000	211,355	(11,355)
Kitinda Primary School	350,000	200,000		550,000	547,120	2,880
Mwolem Market Association		4,245		4,245	-	4,245
Nabeki Primary School	400,000			400,000	378,245	21,755
Samuel Imbuye Primary School	200,000			200,000	188,936	11,064
Cheptikit Primary School	200,000			200,000	-	200,000
Koibei Primary School	200,000			200,000	-	200,000
Chepkwirot Primary School	200,000			200,000	-	200,000
Mubere Primary School	200,000			200,000	-	200,000
Chelulus Primary School	200,000			200,000	-	200,000
Titmet Primary School	200,000			200,000	-	200,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Robinson primary school	250,000			250,000	-	250,000
Chemkengen Primary School	200,000			200,000		200,000
Toboo Primary School	200,000			200,000		200,000
Naminit Primary School	200,000			200,000		200,000
Chebrirbei Primary School	200,000			200,000		200,000
Chepanyalil Primary School	586,140			586,140	286,140	300,000
3.2 Secondary schools						
Chemkengen Secondary School	200,000	200,000		400,000	199,700	200,300
Chepchoina Secondary School		200,000		200,000	164,781	35,219
Chepsalei Secondary School		300,000		300,000	282,832	17,168
Kietkei Secondary	500,000			500,000	500,000	-
Kitum Girls	200,000			200,000	-	200,000
Mubere Secondary School	1,000,000			1,000,000	948,946	51,054
Endebess Education Office	300,000			300,000	1,025	298,975
Nai Boys Sec School	400,000			400,000	-	400,000
3.3 Tertiary institutions						
3.4 Security projects						
Kaibei Chief's Office	200,000			200,000	189,050	10,950
Unutilized	1,513,739	2,556,141		4,069,880		4,069,880

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Sub-total	8,499,879	4,310,386	0	12,810,265	4,906,596	7,903,669
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	28,000,000			28,000,000	28,000,000	-
4.3 Tertiary Institutions	12,700,000			12,700,000	12,700,000	-
4.4 Universities						
4.5 Social Security						
Sub-total						
5.0 Climate Change Mitigation						
5.1 Endebess Environment Team	7,950,000			7,950,000	7,950,000	-
5.2						
Sub-total						
6.0 Primary Schools Projects (List all the Projects)						
Amani Primary School		2,249,219		2,249,219	1,946,846	302,373
Atenus Primary School	1,000,000	1,008,687		2,008,687	852,227	1,156,460
Cheberem Primary School		85,186		85,186	480	84,706
Chebrirbei Primary School		101,910	500,015	601,925	500,000	101,925
Chelulus Primary School	1,000,000	1,000,919		2,000,919	998,730	1,002,189
Chepkwirot Primary School	1,000,000	1,001,110		2,001,110	999,744	1,001,366

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Chepnyalil Primary School	300,000	1,061,590		1,361,590	998,670	362,920
Cheptikit Primary School	700,000			700,000	-	700,000
Endebess Centre Primary School		1,800,372		1,800,372	1,725,547	74,825
Iyadi Friends Primary School	1,000,000	1,000,000		2,000,000	999,229	1,000,771
Kaisheber Primary School		1,029,683		1,029,683	998,640	31,043
Kayos Primary School	700,000	3,331		703,331	-	703,331
Kibosit Primary School		12,014		12,014	-	12,014
Kimwondo Primary School		700,000		700,000	701,295	(1,295)
Kimwondo Primary School		286		286	286	-
Kipsibo Primary School		16,839		16,839	-	16,839
Kitinda Primary School	1,000,000	1,019,063		2,019,063	999,744	1,019,319
Koibei Primary School	1,000,000	1,024,680		2,024,680	999,744	1,024,936
Labot Primary School	1,000,000	999,994		1,999,994	998,940	1,001,054
Lutaso Primary School	1,000,000	2,261		1,002,261	2,261	1,000,000
Maliki Primary School				-	473,000	(473,000)
Moss Memorial Primary School	1,000,000	1,082		1,001,082	-	1,001,082
Mubere Primary School	700,000	314,443		1,014,443	300,682	713,762
Nabakhwana Primary School		1,010,197		1,010,197	999,744	10,453
Nabeki Primary School		1,026,675		1,026,675	852,161	174,514

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Naifarm Primary School		2,003,394		2,003,394	1,997,885	5,509
Robinson primary school		1,131,800		1,131,800	901,454	230,346
Samuel Imbuye Primary School		2,011,577		2,011,577	1,999,348	12,229
Sendera Primary School	1,000,000	1,005,615	1,000,000	3,005,615	999,059	2,006,556
Suam Primary School		1,295	473,533	474,828	474,255	573
Testbourne Primary School		1,080,405		1,080,405	997,855	82,550
Titmet Primary School	700,000	701,853		1,401,853	694,100	707,753
Toboo Primary School		2,000,000	2,500,000	4,500,000	2,499,715	2,000,285
AIC Cheberem Primary School		2,631		2,631	-	2,631
Andersen Primary School		-		-	-	-
Basale Primary School		551		551	-	551
Chemkengen Primary School		9,481		9,481	-	9,481
Chepchoina Primary School		72,643		72,643	-	72,643
Chepsalei Primary School		3,762		3,762	-	3,762
Cheptantan Primary School		11,127		11,127	-	11,127
Chesitia Primary School		2,196		2,196	-	2,196
Chorlim Primary School		915		915	-	915
DRP Keben Primary School		42,718		42,718	-	42,718
Endebess Estate Primary School		71,477		71,477	-	71,477

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Feedlot Primary School		15,615		15,615	-	15,615
Kamaroko Primary School		21,141		21,141	-	21,141
Kapkures Primary School		74,343		74,343	-	74,343
Kiboi Primary School		13,889		13,889	-	13,889
Kietkei Primary School		3,001,567		3,001,567	-	3,001,567
Kitum Primary School	600,000	62,125		662,125	-	662,125
Korong Primary School	500,000	41,529		541,529	-	541,529
Maendeleo Kwa Wote		2,375		2,375	-	2,375
Maliki Primary School		6,648	473,533	480,181	6,648	473,533
Matumbei Primary School		10,956		10,956	-	10,956
Nalulingo Primary School		57,213		57,213	-	57,213
Naminit Primary School		7,355		7,355	-	7,355
Nauyapong Primary School		1,519		1,519	-	1,519
Njoro Primary School	700,000	51,125		751,125	-	751,125
Rwandet Primary School	1,100,000	626,676		1,726,676	-	1,726,676
Tulwop Kesis Primary School	1,000,000	122,572		1,122,572	-	1,122,572
Sabwani Primary School		27		27	-	27
Salama Primary School		85,678		85,678	-	85,678
Bwala Primary School	500,000			500,000	-	500,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	17,500,000	30,825,334	4,947,081	53,272,415	26,918,289	26,354,127
7.0 Secondary Schools Projects (List all the Projects)						
Andersen High School	515,000	10,300,398		10,815,398	7,278,752	3,536,646
Chemkengen Secondary School	12,000,000	1,087,751		13,087,751	2,966,064	10,121,687
Chepchoina Secondary School	13,500,000	1,355,757		14,855,757	3,757,514	11,098,243
Chepsalei Secondary School		1,009,271		1,009,271	924,219	85,052
Endebess Centre Secodary School	2,000,000	984,890	20,000,000	22,984,890	18,512,695	4,472,195
Kietkei Secondary School	7,500,000	8,010,076		15,510,076	8,058,194	7,451,882
Kimwondo Secondary School		1,139,893	2,200,000	3,339,893	2,200,000	1,139,893
Mubere Secondary School		5,858,983		5,858,983	5,232,935	626,048
Njoro Secondary School		2,365,840		2,365,840	1,823,539	542,301
Salama Secondary School	12,000,000	2,470,266		14,470,266	4,099,205	10,371,061
St. Francis Of Asis Koronga Sec. School		2,094,413		2,094,413	2,070,000	24,413
St. Mary's Nai Girls Sec. School	3,000,000	7,046,029	2,000,000	12,046,029	5,915,545	6,130,485
St. Mathews Sec School Cheptantan	1,500,000	1,998,975		3,498,975	1,353,250	2,145,725
St. Veronica Kokwo Girls		5,561,895		5,561,895	4,288,013	1,273,882
Titmet Girls Secondary School	2,200,000	7,520,272	2,500,000	12,220,272	10,056,152	2,164,120

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Matumbei Secondary School	12,000,000	2,026,895		14,026,895	-	14,026,895
Cheptikit Primary School	3,000,000	3,726,212		6,726,212	5,075,369	1,650,844
Bwala Secondary School		23,259		23,259	-	23,259
Japata Secondary School		1,973		1,973	-	1,973
Kitum High School		722,175		722,175	480	721,695
Nalulingo Secondary School		23,400		23,400	-	23,400
St. Barnabas Boys Sec. School		8,569		8,569	-	8,569
Sabwani Secondary School		71,638		71,638	-	71,638
Lutaso Secondary School		1,682,176		1,682,176	-	1,682,176
Sub-total	69,215,000	67,091,006	26,700,000	163,006,006	83,611,925	79,394,081
8.0 Tertiary institutions Projects (List all the Projects)						
Endebess Recreation and Social Dev.		303		303	-	303
Endebess TTI		2,925,915		2,925,915	1,805,517	1,120,398
Sub-total		2,926,218		2,926,218	1,805,517	1,120,701
9.0 Security Projects						
Chepchoina Division Office PMC	1,500,000	1,000,140	2,500,000	5,000,140	-	5,000,140
Endebess Ass. Chief's Office		542,572		542,572	515,850	26,723

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Endebess DCC Office		4,999,975		4,999,975	4,750,302	249,673
Kaibei Chief's Office		2,499,975		2,499,975	2,362,951	137,024
Kaibei Location		(39)		(39)	-	(39)
Kimwondo Police Post		2,477		2,477	-	2,477
Matumbei Ass. Chief's Office PMC		4,915		4,915	-	4,915
Matumbei's Chief Office PMC		63		63	-	63
Mubere Assistant Chief's Office		2,029		2,029	-	2,029
Administration Police Endebess		255		255	-	255
Chepchoina Police Station		15,503		15,503	-	15,503
Chorlim Sub-location		35,150		35,150	-	35,150
Sub-total	1,500,000	9,103,015		13,103,015	7,629,103	5,473,913
10.0 Acquisition of assets						
10.1 Motor Vehicles (including motorbikes)		9,000		9000	9,000	-
10.2 Construction of CDF office						
10.3 Purchase of furniture and equipment						
10.4 Purchase of computers	607,880			607,880	-	607,880
10.5 Purchase of land						
Sub-total	607,880	9,000		616,880	9,000	607,880

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
11.0 Digital Hubs						
Sub total						
12.0 Others		559,441		559,441	-	559,441
12.1 Strategic Plan		20,000		20,000	-	20,000
12.2						
Sub total						
13.0 Funds pending approval**						
Kapkures Primary School	1,000,000			1,000,000		1,000,000
DRP Keben Primary School			1,050,000	1,050,000	-	1,050,000
Koibei Primary School			900,000	900,000	-	900,000
13.2 AIA						
13.3						
Sub-total	1,000,000	-	1,950,000	2,950,000	-	2,950,000
Total	161,497,759	123,093,726	36,223,028	320,814,513	186,746,790	134,067,723

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 Endebess Constituency principal activity is to facilitate equitable and sustainable development at the grassroots level through the financing of community-prioritized projects, including education, security, infrastructure and environmental conservation, in line with National Government Constituencies Development Fund goals and local needs.

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

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the NG-CDF Endebess has taken advantage of the transitional

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

provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement.

The NG-CDF Endebess 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.

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

Property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date have been recognised.

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.

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and Impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Fund. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45: Property Plant and Equipment	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of

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

	<p>IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46: Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47: Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an Fund shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>

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

<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>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>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 Fund'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.

iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

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 18th 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 Fund recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Fund. 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 Fund 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 Fund 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 Fund. 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 Fund does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one Fund and a financial liability or equity instrument of another Fund. At initial recognition, the Fund 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 Fund classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the Fund's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an Fund has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the Fund 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 Fund 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 Fund 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 Fund recognizes a loss allowance for such losses at each reporting date.

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

h) Provisions

Provisions are recognized when the Fund 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 *Fund* 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 Fund recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the Fund will incur in fulfilling the present obligations represented by the liability.

j) Contingent liabilities

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

m) Foreign currency transactions

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

n) Related parties

The Fund 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 Fund, or vice versa.

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Fund'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 Fund 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 Fund. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

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

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

Provisions

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

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

6. Transfers from the NGCDF Board

Description	2024-2025
NGCDFB Transfers (Allocation for the FY)	161,497,759
TOTAL	161,497,759

7. Transfers from domestic and foreign partners

Description	2024-2025
	Kshs
Grants	-
Total	-

8. Finance income

Description	2024-2025
	Kshs
Grants	-
Total	-

9. Miscellaneous income

	2024-2025
	Kshs
Rental Income	-
Income from sale of tenders	-
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere (<i>Reversed Cheque</i>)	10,000
Total	10,000

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

10. Employees cost

Description	2024-2025
	Kshs
NG-CDFC Basic staff salaries	1,911,461
Personal allowances paid as part of salary	-
House Allowance	403,900
Transport Allowance	397,000
Leave allowance	48,000
Gratuity to contractual employees	602,020
Employer Contributions Compulsory national social security schemes	190,320
Employer Contributions Compulsory Housing levy	42,120
Employer contributions to National Industrial Training Authority	-
Other Specify	-
Total	3,594,821

11. Committee Expenses

Description	2024-2025
	Kshs
Sitting allowance	2,687,362
Other Committee expenses	1,510,356
Total	4,197,718

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

12. Use of Goods and services

Description	2024-2025
	Kshs
Utilities, supplies and services	-
Communication, supplies and services	102,492
Domestic travel and subsistence	2,696,082
Printing, advertising and information supplies & services	759,000
Office Rent	-
Training expenses	400,600
Hospitality supplies and services	37,500
Insurance costs	297,200
Specialized materials and services	-
Office and general supplies and services	407,684
Fuel, oil & lubricants	900,000
Bank Charges	9,199
Routine maintenance – vehicles and other transport equipment	315,185
Routine maintenance – other assets	100,900
Strategic plan expenses	-
Other operating expenses	9,000
Total	6,034,842

13. Other Government Units Actual expenditure

Description	2024-2025
	Kshs
Primary Schools Actual expenditure	27,117,991
Secondary Schools Actual Expenditure	86,814,185
Tertiary Institutions Actual Expenditure	1,805,517
Total	115,737,693

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

14. Other Grants and transfers Actual expenditure

Description	2024-2025
	Kshs
Bursary – secondary schools	28,000,000
Bursary – tertiary institutions	12,700,000
Bursary – special schools	-
Bursary - Education Support Programmes	-
Social Security Programmes (SHIF)	-
Security projects Actual Expenditure	8,003,372
Climate change mitigation projects	7,950,000
Emergency projects Actual Expenditure	4,938,965
Roads projects	-
Others specify	-
Total	61,592,337

15. Depreciation and Amortization Expenses

Description	2024-2025
	Kshs
Property Plant and Equipment	150,605
Intangible Assets	-
Total	150,605

16. Digital Hubs Expenses

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

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

17. Gain/loss on Sale of Assets

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

18. Impairment Loss

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

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024-2025	Opening Statement 1- July 2024
	Kshs.	Kshs.
Bank Accounts (Cash Book Bank Balance)		
<i>EQUITY Bank, 0330261608206 (Operations account)</i>	6,382,369	10,724,928
<i>Operations account pending closure</i>	-	-
<i>EQUITY Bank, 0330285469718 (Deposit account)</i>	1,271,000	668,980
<i>EQUITY BANK, SIDIAN BANK and Co-operative Bank (PMC's account)</i>	90,976,595	103,387,991
Prior Year Adjustment		8,311,827
Total	98,629,964	123,093,726

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

20. Receivables from Exchange Transactions

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

i. Ageing Analysis for Receivables

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

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

21. Receivables from Non-Exchange Transactions

Description	2024-2025		Opening Statement	
	Kshs		1 July 2024	
Transfers from NGCDFB	Kshs		Kshs	
Transfers from NGCDFB	35,447,759		36,223,028	
Outstanding imprest	-		-	
Ageing Analysis- Receivables from non-exchange transactions	2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	35,447,759	100%	36,223,028	100%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	35,447,759	100%	36,223,028	100%

22. Prepayments

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

23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate		2%	25%	12.5%	30%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	-	717,166	-	-	717,166
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	717,166	-	-	717,166
Depreciation And Impairment								
Opening Depreciation		-	-	-	215,150	-		215,150
Depreciation	-	-	-	-	150,605	-	-	150,605
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As At 30th June 2025		-	-	-	365,755	-	-	365,755
Net Book Values		-	-	-		-	-	
Opening Bal as at 1st July 2024	-	-	-	-	502,016	-	-	502,016
As At 30th June 2025	-	-	-	-	351,411	-	-	351,411

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

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).

23 b) Property, Plant and Equipment at Cost

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

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	-	-	-
Computers And Related Equipment	717,166	365,755	351,411
Office Equipment, Furniture, And Fittings	-	-	-
Total	717,166	365,755	351,411

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

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

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

24. Intangible Assets

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

25. Right-of use assets

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

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

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

26. Trade and Other Payables

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

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

27. Third-Party deposits

	<i>2024-2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Retention as at start of the period (A)	-	-
Retention held during the period (B)	5,490,408	-
Retention paid during the period (C)	1,681,808	-
Closing Retention as at period June 2025, D= A+B-C	3,808,600	-

Retentions aging analysis.

	<i>2024-2025</i>	<i>% of the total</i>	<i>Opening statement 1st July 2024</i>	<i>% of the total</i>
Less than 1 year	3,808,600	100%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	3,808,600	100%	-	%

28. Lease Liabilities

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

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

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	<i>2024-2025</i>	<i>Opening Statement</i>
	Kshs	<i>1st July 2024</i> Kshs
Gratuity at the beginning of the period (A)	668,980	668,980
Gratuity held during the period (B)	602,020	-
Gratuity paid during the period (C)	-	-
Total Gratuity provision D=(A+B-C)	1,271,000	668,980

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

30. Deffered Income

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
National Government	-	0
International Funders	539,500	539500
Public Contributions and Donations	-	0
Total Deffered Income	539,500	539500

31. Cash Generated from Operations

	2024-2025
	Kshs
Surplus for the period before tax	(29,800,256)
Adjusted for:	
Depreciation	150,605
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	775,269
Changes in deferred income	-
Changes in Third party deposits	3,808,600
Changes in gratuity provision	602,020
Changes in payments received in advance	-
Net cash flow from operating activities	(24,463,762)

32. Financial Risk Management

The Fund’s activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund’s overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Fund 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 Fund’s financial risk management objectives and policies are detailed below:

i) Credit risk

The Fund 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 Fund’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 Fund’s maximum exposure to credit risk without taking account the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	-		-	-
Receivables from non-exchange transactions	-	35,447,964	-	-
Bank balances	-	98,629,964	-	-
Total	-	134,077,928	-	-

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

As at 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions		36,223,028	-	-
Bank balances		123,093,726	-	-
Total		159,316,754	-	-

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 Fund has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Fund has significant concentration of credit risk on amounts due from none. The board of directors sets the Fund'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 Fund's directors, who have built an appropriate liquidity risk management framework for the management of the Fund's short, medium and long-term funding and liquidity management requirements. The Fund manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Fund under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	539,500	539,500

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Gratuity Provision	-	-	1,271,000	1,271,000
Total	-	-	1,810,500	1,810,500
As at 30th June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Gratuity Provisions	-	-	668,980	668,980
Deferred income	-	-	539,500	539,500
Employee benefit obligation	-	-	-	-
Total	-	-	1,208,480	1,208,480

iii) Market risk

The Fund has put in place an internal audit function to assist it in assessing the risk faced by the Fund 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 Fund's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Fund'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 Fund's exposure to market risks or the way it manages and measures the risk.

a) Foreign currency risk

The Fund does not have 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 Fund 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.

b) Interest rate risk

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

Management of interest rate risk

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

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 *Fund'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 Fund considers relevant and observable market prices in its valuations where possible.

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

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

Description	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	158,610,290	158,610,290
Retained Earnings	(29,800,256)	-
Capital Reserve	-	-
Total Funds	128,810,034	158,610,290
Total Borrowings	-	-
Less: Cash and Bank Balances	98,629,964	123,093,726
Net Debt/(Excess Cash And Cash Equivalents)	30,180,070	35,516,564
Gearing	23%	22%

33. Related Party Disclosures

	2024-2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,687,362	2,169,880
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	162,273,028	186,607,475
Total	164,960,390	188,777,355

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

34. Segment Information

NG CDF Endebess Constituency operates within the same geographical location and is not segmented.

35. 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	-	-

Contingent Liabilities

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

36. Capital Commitments

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

37. Events after the Reporting Period

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

38. Ultimate And Holding Fund

The Endebess 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.

39. Currency

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

18. Annexes
 Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	
Buildings and structures	24,054,834	-	-	24,054,834
Transport equipment	6,568,653	-	-	6,568,653
Office equipment, furniture, and fittings	1,876,000	-	-	1,876,000
ICT Equipment and Other ICT Assets	742,500	-	-	742,500
Other Machinery and Equipment	26,750	-	-	26,750
Intangible assets		-	-	
Total	32,268,737	-	-	32,268,737

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

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Amani Primary School	Equity	330266690863	302,373	2,249,219
Atenus Primary School	Sidian	01026030012318	1,156,460	1,008,687
Cheberem Primary School	Co-op Bank	1139268558500	84,706	85,186
Chebrirbei Primary School	Equity	330277410132	101,910	101,910
Chelulus Primary School	Equity	330278736583	1,002,189	1,000,919
Chepkwirot Primary School	Equity	330269592154	1,001,366	1,001,110
Chepyalil Primary School	Equity	330268581530	362,920	1,061,590
Cheptikit Primary School	Equity	330269592154	-	
Endebess Centre Primary School	Sidian Bank	1026030011881	74,825	1,800,372
Iyadi Friends Primary School	Sidian	1026710003445	1,000,771	1,000,000
Kaisheber Primary School	Equity	330298964600	31,043	1,029,683
Kayos Primary School	Co-operative	1139269963100	3,331	3,331
Kibosit Primary School	Equity	330278933156	12,014	12,014
Kimwondo Primary School	Equity	330192677855	(1,295)	700,000
Kimwondo Primary School	Equity	330192677855	-	286
Kipsibo Primary School	Equity	330198765302	16,839	16,839
Kitinda Primary School	Equity	330270885297	1,019,319	1,019,063
Koibei Primary School	Equity	330266654404	1,024,936	1,024,680

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Labot Primary School	Equity	330268709472	1,001,054	999,994
Lutaso Primary School	Equity	330297420356	1,000,000	2,261
Maliki Primary School	Sidian Bank	1026030011821	533	
Moss Memorial Primary School	Equity	330269273816	1,001,082	1,082
Mubere Primary School	Equity	330192657097	13,762	314,443
Nabakhwana Primary School	Equity	330271954208	10,453	1,010,197
Nabeki Primary School	Equity	330268550510	174,514	1,026,675
Naifarm Primary School	Equity	330290853678	5,509	2,003,394
Robinson primary school	Equity	330261593186	230,346	1,131,800
Samuel Imbuye Primary School	Equity	330269158736	12,229	2,011,577
Sendera Primary School	Sidian Bank	1026030011821	2,006,556	1,005,615
Suam Primary School	Equity	330261804916	573	1,295
Testbourne Primary School	Equity	330290755537	82,550	1,080,405
Titmet Primary School	Equity	330290734760	7,753	701,853
Toboo Primary School	Sidian	1026710002167	2,000,285	2,000,000
AIC Cheberem Primary School	Equity	330268578054	2,631	2,631
Andersen Primary School	Equity	330261040523	-	-
Basale Primary School	Equity	330192660551	551	551
Chemkengen Primary School	Equity	330192662758	9,481	9,481

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Chepchoina Primary School	Equity	330281029819	72,643	72,643
Chepsalei Primary School	Equity	330198772827	3,762	3,762
Cheptantan Primary School	Equity	330290746218	11,127	11,127
Chesitia Primary School	Equity	330261721889	2,196	2,196
Chorlim Primary School	Sidian Bank	1026030011651	915	915
DRP Keben Primary School	Equity	330266850389	42,718	42,718
Endebess Estate Primary School	Sidian	1026710003585	71,477	71,477
Feedlot Primary School	Equity	330290840915	15,615	15,615
Kamaroko Primary School	Equity	330269055059	21,141	21,141
Kapkures Primary School	Equity	330198772493	74,343	74,343
Kiboi Primary School	Equity	330262666896	13,889	13,889
Kietkei Primary School	Equity	330290881582	3,001,567	3,001,567
Kitum Primary School	Equity	330290814763	62,125	62,125
Korong Primary School	Equity	330261630536	41,529	41,529
Maendeleo Kwa Wote	Equity	330164387606	2,375	2,375
Maliki Primary School	Equity	330290715625	-	6,648
Matumbei Primary School	Equity	330192677752	10,956	10,956
Nalulingo Primary School	Equity	330295912190	57,213	57,213
Naminit Primary School	Equity	330261721889	7,355	7,355

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Nauyapong Primary School	Equity	330297426055	1,519	1,519
Njoro Primary School	Equity	330193418554	51,125	51,125
Rwandet Primary School	Equity	330268597051	626,676	626,676
Tulwop Kesis Primary School	Equity	330268661063	122,572	122,572
Sabwani Primary School	Equity	330192686574	27	27
Salama Primary School	Sidian	1026030011921	85,678	85,678
Andersen High School	Equity	330264699473	3,536,646	10300398
Chemkengen Secondary School	Sidian	01026030012348	10,121,687	1087751
Chepchoina Secondary School	Equity	330280600522	11,098,243	1355757
Chepsalei Secondary School	Equity	330299493719	85,052	1009271
Endebess Centre Secodary School	Sidian	1026710000170	4,472,195	984890
Kietkei Secondary School	Equity	330290881582	4,451,882	8010076
Kimwondo Secondary School	Equity	330293646213	1,139,893	1139893
Mubere Secondary School	Equity	330190813861	626,048	5858983
Njoro Secondary School	Co-op Bank	1139599506600	542,301	2365840
Salama Secondary School	Sidian	1026030012238	10,371,061	2470266
St. Francis Of Asis Koronga Sec. School	Equity	330290818059	24,413	2094413
St. Mary's Nai Girls Sec. School	Equity	330263650267	6,130,485	7046029
St. Mathews Sec School Cheptantan	Sidian	1026710003805	645,725	1998975

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
St. Veronica Kokwo Girls	Equity	330263591529	1,273,882	5561895
Titmet Girls Secondary School	Equity	330268501928	2,164,120	7520272
Matumbei Secondary School	Equity	330190813861	2,026,895	2026894.85
Cheptikit Primary School	Equity	330277385096	1,650,844	3726212
Bwala Secondary School	Equity	330299588829	23,259	23259
Japata Secondary School	Equity	330264495532	1,973	1973
Kitum High School	Cooperative Bank	1139096532200	721,695	722175
Nalulingo Secondary School	Equity	330266676708	23,400	23400
St. Barnabas Boys Sec. School	Equity	330265885412	8,569	8569
Sabwani Secondary School	Equity	330290753728	71,638	71638
Lutaso Secondary School	Equity	330266850176	1,682,176	1682176
Amani Primary School	Equity	330266690863	2,270	
Atenus Primary School	Sidian	01026030012318	37,504	200000
Chemkengen Secondary School	Sidian	01026030012348	200,300	200000
Chepchoina Secondary School	Equity	330267149101	35,219	200000
Chepsalei Secondary School	Equity	330299493719	17,168	300000
Iyadi Friends Primary School	Sidian	1026710003445	880	250000
Iyadi Friends Primary School	Sidian	1026710003445	880	200000
Kayos Primary School	Co-operative	1139269963100	(11,355)	200000

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Kietkei Secondary	Equity	330290881582	-	
Kitinda Primary School	Equity	330270885297	2,880	200000
Kitum Girls	Cooperative Bank	1139096532200	200,000	
Mwolem Market Association	Equity	330160527079	4,245	4245
Nabeki Primary School	Equity	330268550510	21,755	
Samuel Imbuye Primary School	Equity	330269158736	11,064	
Cheptikit Primary School	Equity	330277385096	200,000	
Koibei Primary School	Equity	330266654404	200,000	
Chepkwirot Primary School	Equity	330269592154	200,000	
Mubere Primary School	Equity	330192657097	200,000	
Mubere Secondary School	Equity	330290726630	51,054	
Chelulus Primary School	Equity	330278736583	200,000	
Titmet Primary School	Equity	330290734760	200,000	
Robinson primary school	Equity	330261593186	250,000	
Kaibei Chiefs Office	Sidian	1026710004023	10,950	
Endebess Education Office	Cooperative Bank	1101814803001	298,975	
Chemkengen Primary School	Equity	330192662758	200,000	
Nai Boys Sec School	Equity	330263650267	400,000	
Toboo Primary School	Sidian	1026710002167	200,000	

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Naminit Primary School			200,000	
Chebrirbei Primary School	Equity	330277410132	200,000	
Chepnyalil Primary School	Equity	330268581530	300,000	
Endebess Recreation and Social Dev.	Equity	330266715113	303	303
Endebess TTI	Sidian Bank	1026030011901	1,120,398	2925915
Acc Chepchoina	Sidian	1026030011961	3,500,140	1000140
Endebess Ass. Chief's Office	Sidian	1026030012138	26,723	542572
Endebess DCC Office	Sidian	1026710004023	249,673	4999975
Kaibei Chief's Office	Sidian	1026710004013	137,024	2499975
Kaibei Location	Equity	330169027442	(39)	-39
Kimwondo Police Post	Sidian Bank	1026030011951	2,477	2477
Matumbei Ass. Chief's Office PMC	Sidian Bank	1026030011661	4,915	4915
Matumbei's Chief Office PMC	Sidian Bank	1026030011911	63	63
Mubere Assistant Chief's Office	Sidian Bank	1026030011591	2,029	2029
Administration Police Endebess	Sidian Bank	1026030011641	255	255
Chepchoina Police Station	Sidian	1026030012108	15,503	15503
Chorlim Sub-location	Equity	330165416833	35,150	35150
Total			90,976,595	111,699,818

Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Budgetary Control and Performance</p> <p>The summary statement of appropriation reflects receipts budget and actual on comparable basis amounts of Kshs. 232,642,163 and Kshs 196,419,135 respectively, resulting to under-funding of amount of Kshs. 36,223,028 or 16% of the budget. Similarly, the fund spent an amount of Kshs. 185,694,207 against the budgeted expenditure of Kshs. 232,162,163 resulting to an under- utilization of Kshs. 46,947,956 or 20% of the budget. The underfunding and underutilization affected the planned activities and may have impacted negatively on the service delivery to the public.</p>	The funds have been received by Endebess NG-CDF	Not resolved	30/6/2026
	<p>Other Matter</p>			
1	<p>Project Implementation Status</p> <p>Review of the project implementation status report revealed that the disbursements were made to a total of sixty six (66) projects amounting to Kshs. 149,427,846 during the year. However only twenty four</p>	The projects are now under implementation	Not resolved	30/6/2026

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	(24) projects with disbursements amounting to Kshs. 66,848,661 had been completed and in use while forty-two (42) projects with a total disbursements of Kshs. 82,579,185 were ongoing. Further, eight (8) projects with a total budget allocation of Kshs. 18,200,015 for the previous financial year did not receive any disbursements from the Board and were therefore not started.			
2	Unresolved Prior Year Matters In the audit report of the previous year, several issues were raised under the report on financial statements and report on lawfulness and effectiveness in use of public resources. However, although the management has indicated the issues as resolved, some issues recurred during the year under audit.	The issued are under review by the NG-CDFC	Not resolved	30/6/2026



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 Benson Tindi
 Fund Account Manager.