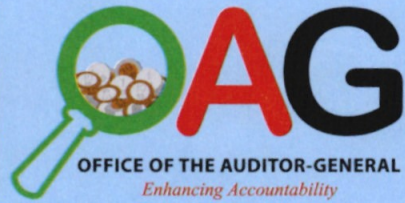


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THE AUDITOR-GENERAL

ON

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

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



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

KAJIADO EAST CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
10th NOVEMBER 2025

Transitional International Public Sector Accounting Standards Financial Statements

OFFICE OF THE AUDITOR GENERAL
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
KAJIADO EAST
10 NOV 2025
P. O. Box 30684 - 00100, NAIROBI

*National Government Constituencies Development Fund (NGCDF)
Kajiado East Constituency
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1. Acronyms and Definition of Key Terms

A. Acronyms

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



B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

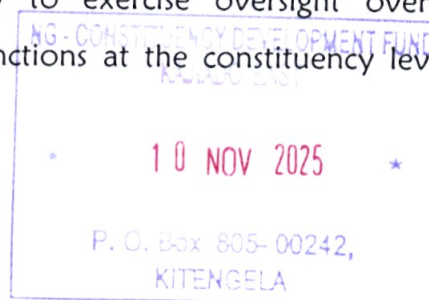
(a) Background information

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

Mandate

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

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



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Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Kajiado East 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	Jenaide Wangechi
2.	National Sub-County Accountant	Samuel Sigei
3.	Chairman NGCDFC	Mark Parkironka
4.	Member NGCDFC	George Magilu
5.	Member NG CDFC	Simon Tirikiso

(c) Fiduciary Oversight Arrangements

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



(d) NGCDF Kajiado East Constituency Headquarters

Kajiado East next to DO's Compound opposite Kitengela stage
Namanga Road Highway
Machakos KENYA.

(e) NGCDF Kajiado East Constituency Contacts

P.O. Box 805-00242
Telephone: (254)714 210 835
E-mail: cdfkajiadoeast@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NGCDF Kajiado East Constituency Bankers

1. Bank A. (Operations Account).
Equity Bank
Acc No: 0700261666226
P.O. Box 805-00242
2. Bank B. (Deposit account).
Equity Bank
Acc No: 0700284755703
P.O. Box 805-00242
3. Bank C. (PMC Accounts)
Equity Bank
Kitengela Branch
P.O. Box 805-00242

(g) Independent Auditor

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





(h) Principal Legal Adviser

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






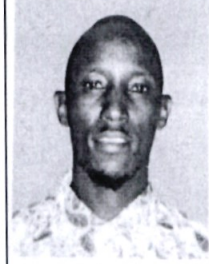
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3. NGCDF Committee

Name	Details
 MARK PARKIRONKA – NGCDFC Chair	Date of Birth: 12/07/1984 Academic Qualification: Degree in procurement Work Experience: -6years in clearing and forwarding company.
 MIRRIAM NASERIAN-NGCDFC Secretary	Date of Birth: 16/06/1984 Academic Qualification: Diploma in Human Resource Work Experience: -5 years business management
 MARGARET SOITA- FEMALE YOUTH	Date of Birth: 29/06/1994 Academic Qualification: - Diploma in tours and travel Work Experience: -Kenya Airport Authority.
 GEORGE LIKAM MAGILU-MALE ADULT REPRESENTATIVE	Date of Birth: 14/02/1982 Academic Qualification: -Advanced Diploma Work Experience: - Director in construction company



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	<p>JOSIAH LOOSIKIRA NTEKEERE-COOPED MEMBER</p>	<p>Date of Birth: 01/08/1983</p> <p>Academic Qualification: Certificate in business Management</p> <p>Work Experience: Businessman</p>
	<p>MONICAH YULA PETER-FEMALE ADULT REPRESENTATIVE</p>	<p>Date of Birth: 01/01/1973</p> <p>Academic Qualification: Kenya Certificate of Secondary Education</p> <p>Work Experience: - - Community Leader</p>
	<p>SIMON TIRIKISO-PWD REPRESENTATIVE</p>	<p>Date of Birth: 01/01/1974</p> <p>Academic Qualification: Kenya certificate of Primary education</p> <p>Work Experience: - - Gospel Artist</p>
	<p>COLLINS KIMITI-MALE YOUTH</p>	<p>Date of Birth :08/03/1994</p> <p>Academic Qualification: -Kenya Certificate of Secondary Education</p> <p>Work Experience: - Community Service</p>

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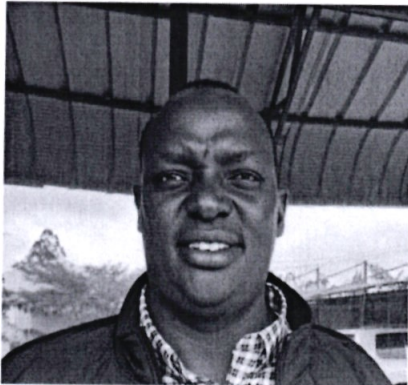
 <p>Michael Kemboi Yator DCC</p>	<p>Date of Birth :15/02/1988</p> <p>Academic Qualification: -Bachelors degree</p> <p>Work Experience: Child fund Africa, Ministry of interior</p>
 <p>JENAIDE WANGECHI FUND ACCOUNT MANAGER</p>	<p>Date of Birth :04/09/1987</p> <p>Academic Qualification: -Masters</p> <p>Work Experience: Fund Accounts Manager.</p>

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1. Gideon Parameres – Male Youth Representative (Served from 2022 to December 2024)



4. NG-CDFC Chairman's Report



Name: Mark Parkironka

Title: Chairperson, Kajiado East NGCDFC



The residents of Kajiado East constituency have continuously participated in advocating for and effectively cascading the objectives of National Development plan.

They are aware of their right and power bestowed upon them by the constitution of Kenya (2010) in relation to their role in implementing all the development program. This right include and not limited to public participations where they air their views and identify projects they would like to be carried out in order to alleviate poverty in their locality. They too get an opportunity to give feedback in relation to already implemented programmes by the Government though various agencies.

In Kajiado East, the utilization of the NG-CDF fund has always been carried out with fairness, transparency, openness and accountability.

EMERGING ISSUES

- Increasing appetite for knowledge hence high demand for support on education bursaries
- 100% transition from Primary into Secondary schools has had both positive and negative impacts. The positive ones are that none of the children was disadvantaged by dropping out of school. Most pupils proceeded to secondary school. However, the pupils were faced situation characterized by inadequate resources such as desks, books, classrooms, science laboratories and equipment inadequate sanitary facilities among others.

IMPLEMENTATION CHALLENGES.

1. The untimely disbursement of funds has been the greatest challenge facing the NG-CDF Kajiado East and as such most of the projects were not implemented as planned. This translated to delayed realization of the intended output and to some extent creating negative image of the fund.
2. Parliament took too long to gazette the committee members thus hindering effective discharge of various activities

RECOMMENDED WAY FORWARD.

1. The NG-CDF Board to ensure timely disbursement of funds to allow the entity execute its projects within the stipulated times and also enhance timely disbursement of bursaries to needy students in order to minimize loss of study time.
2. The NG-CDF Committee has allocated more funds on construction of infrastructures in both primary and secondary schools in support of the CBC programme and also enable easy and affordable access to education by all.

.....
Name: Mark Parkironka
CHAIRMAN NGCDF COMMITTEE



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5. Statement of Performance against Predetermined Objectives for FY2024/2025

Introduction

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

The key development objectives of the *NGCDF Kajiado East Constituency 2022-2027 strategic plan* are to:

1. *Increase the retention of children in primary and secondary schools.*
2. *Improve transition of pupils from primary to secondary schools and from secondary to tertiary institutions.*
3. *Improve the performance of students in primary and secondary schools.*
4. *Improve the conservation of water within the constituency.*
5. *Emergency/disaster management*
5. *Strengthen the capacity of the Kajiado East NG CDF offices to effectively undertake its mandate.*

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:

Constituency Program	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 Increased in bursary allocation.	Expansion of schools through rehabilitation/ renovation/construction of classrooms in various primary, integrated and secondary schools in the constituency Establishment of new schools (both primary and secondary) Construction/renovation of laboratories in secondary schools in the constituency Construction/renovation	In FY 24/25, the NGCDFC Committee completed equipping of science laboratories at 2 day secondary schools. Rehabilitated and constructed new classrooms at various primary schools just to mention construction of staff quarters to schools that are kilometres away from the main road in order to enhance

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			<p>of multipurpose halls in all schools</p> <p>Construction/renovation of toilet blocks in both primary and secondary schools</p> <p>- Provision of bursary to needy students</p>	<p>administrative duties</p> <p>The committee also continued its support towards the newly established secondary school like the Isinya Township Secondary school in order to make it fully operational. The committee has also funded construction of new toilet block to primary and secondary schools in order to improve sanitation standards.</p> <p>In FY 24/25, the committee utilized 50% of the total bursary allocation towards issuing bursaries to needy students in both secondary and tertiary institutions. A total of 4814 students benefited with 23 on full scholarship and the rest on partial scholarship. This enabled the students to remain in class that will go a long way in ensuring they improve their academic performances.</p>
Climate change mitigation activities	Climate Change Mitigation Interventions	To improve water harvesting in our learning institutions and also increase the forest cover in the constituency through tree planting	Improve green cover in the constituency and improve water harvesting	In 2024/2025 FY, the NGCDFC allocated funds towards purchase of 10,000ltrs water tank/installation of gutters and planting of 200 tree seedlings in



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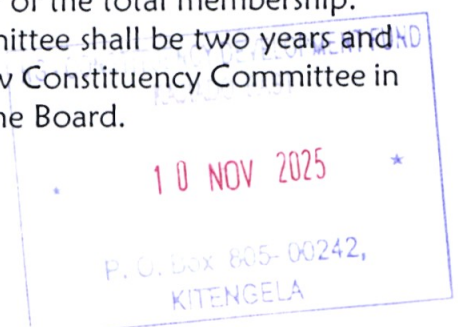
				twelve (12) learning institutions.
Disaster Management	To allocate emergency funds to cater for any unforeseen occurrences	Timely response to any disaster within the constituency.		In FY 2024/2025, Kajiado East NG-CDF had no emergency to respond too.
NGCDF Office	To create conducive working environment	Improve service delivery to the people	Enhance efficiency	In 2024/2025 FY, the NGCDFC constructed permanent lockable office cabinets and refurbished the reception area. The committee also enhanced training for both NGCDF Staff and the Committee members in order to improve service delivery

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6. Governance Statement

a. Appointment of National Government Constituency Development Fund Committee

- (1) There is established a National Government Constituency Development Fund Committee for every constituency.
- (2) Each 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 persons 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.
- (3) The seven persons referred to in subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.
- (4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.
- (5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.
- (6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.
- (7) The quorum of the Constituency Committee shall be one half of the total membership.
- (8) 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.



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(9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

(10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

Appointment of Kajiado East NG-CDFC

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

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

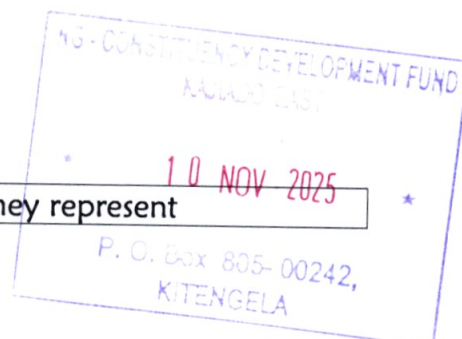
The interviews were conducted and in accordance with section 43(3) of the NGCDF Act, the names of the successfully selected individuals were forwarded to the board together with the names forwarded by the DCC and the constituency manager.

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

Handing over from the previous committee was then smoothly done between the outgoing committee and the newly gazetted committee was overseen by the Regional Coordinator and the Deputy County Commissioner. A comprehensive hand over report was then prepared by the Fund Account Manager on behalf of the outgoing committee.

The first meeting was held on 3rd June, 2025 which was chaired by the DCC and the members were able to choose their office bearers.

No	Committee Member	Category they represent
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1.	Mark Parkironka -NGCDF Chairman	Male Adult Representative	List of
2.	Miriam Naserian - Secretary	Female Adult Representative	
3.	George Magilu	Male Adult Representative	
4.	Collins Kimiti	Youth Male Representative	
5.	Margaret Soita	Youth Female Representative	
6.	Josiah Loosikira Ntekere	Copted member	
7.	Monica Yula	Female Adult Representative	
8.	Simon Tirikiso	PWD Representative	
9.	Jenaide Wangechi	FAM	
10.	Henry Kemboi	Deputy County Commissioner	

members and categories they represent.

b. Removal of a committee member.

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

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

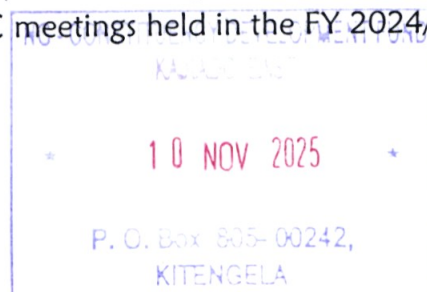
(2) A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

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

In Kajiado East NG-CDF, there was no committee who was removed under the above reasons, the change was brought about by the end of their tenure ship.

c. NGCDFC Meetings.

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings. The below table shows the Kajiado East NGCDFC meetings held in the FY 2024/25.



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Committee meetings attendance register 2024/2025

No	Committee Member	July 5 th	Aug 9 th	Sep 20 th	Oct 4 th	Nov 14 th	Nov 20 th	Jan 7 th	Feb 7 th	Mar 18 th	Mar 25 th	May 2 nd	Jun 27 th
1.	Mark Parkironka -NGCDF Chairman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2.	Miriam Naserian - Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3.	George Magilu	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4.	Jenaide Wangechi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5.	Collins Kimiti	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6.	Margaret Soita	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7.	Josiah Losorika	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8.	Monica Yula	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9.	Simon Tirikiso	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10.	Michael Kemboi - DCC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Note

✓ Means one meeting in a month.

d. The functions of a Constituency Committee shall be to –

- a) Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
- b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- e) In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;

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- h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- j) Ensure that all projects receive adequate funding and are completed within three years;
- k) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- l) (I) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- n) Ensure that project reports are prepared and submitted to the Board;
- o) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- q) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- r) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- s) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- t) Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain-
 - i) A list of all the new projects commenced during the financial year and their completion status; and
 - ii) A list of all projects approved, funded and commenced during previous financial years, and their completion status;
- u) Enter into performance contracting with the Board on an annual basis;
- v) In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- w) Receive returns from project management committees in accordance with regulation 15;
- x) Maintain a database of project management committees and reports from the respective committees;
- y) Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;



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- z) Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
- aa) Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
- ab) Ensure that the committee does not enter into commitments for which funding has not been allocated;
- ac) Ensure projects are labelled in accordance with the guidelines issued by the Board; and
- ad) Perform any other function assigned to it by the Board.

e. Induction, and training of NG-CDFC Members

The training of the New NG-CDFC members is coordinated by the region office through the regional coordinator and the fund's manager. The facilitators are from different departments of the NG-CDF Board and other experts from other ministries. The training was done in July 4th, 2025.

The objectives of training NG-CDF Committee are:

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

Expectations from NG-CDF Committee

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



f. Ethics & Conduct

Members of NGCDFC are required to observe the following ethical issues

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

During the financial year 2024/2025 members of NGCDFC Kajiado East adhered to the stipulated ethical issues

g. Members' remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance seven thousand per meeting and all other members an allowance of five thousand per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act. In this financial year the NGCDFC members adhered to the cabinet secretary's circular dated on 25th Oct 2011 on members sitting and field allowances.

Disclose policy on conflict of interest

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



7. Management Discussion and Analysis

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Financial year budget

In the financial year 2024/2025, the Kajiado East NG-CDF had a budget of **Kshs.324,528,760.00** comprising of current year allocation of **Kshs,179,640,954.47**, 2023/24 allocation of **Kshs,55,426,034.00** and opening cash book balance of **Kshs,73,041,900.44** . Also included in the budget was PMC Savings and opening balances for both PMC and deposit Bank Accounts.

Out of the total budget the management received a total of **Kshs,259,556,796.43** representing 80% and **Kshs,220,827,930** was utilized towards implementation of various physical projects earmarked in the financial year as well as issuance of bursaries to needy students in both secondary and tertiary institutions.

It is better to note that a big share of funds disbursed was utilized towards improvement of school infrastructure in primary/junior school through construction of new classrooms and staff quarters with an aim of supporting full realization of the new CBC programme. The institutions that benefited included but not limited to; GK Athi River Primary, Utumishi Primary School, Oloserian primary among many others. The constituency also implemented various projects in secondary school just to mention equipping of laboratories at both Utumishi and Enkasiti Secondary schools which will also be used by adjacent JSS Students during their practical lessons. Other sectors that benefited included security and climate change mitigation activities.

The management also successfully sought reallocation for both unutilized emergency funds for 2023/2024 FY amounting to **Kshs, 9,229,569.00** and PMC Savings amounting to **Kshs, 2,024,624.69** to other deserving projects. For the unutilized emergency fund for the current financial year and PMC savings the management has also agreed to seek reallocation approval from the NGCDF Board.

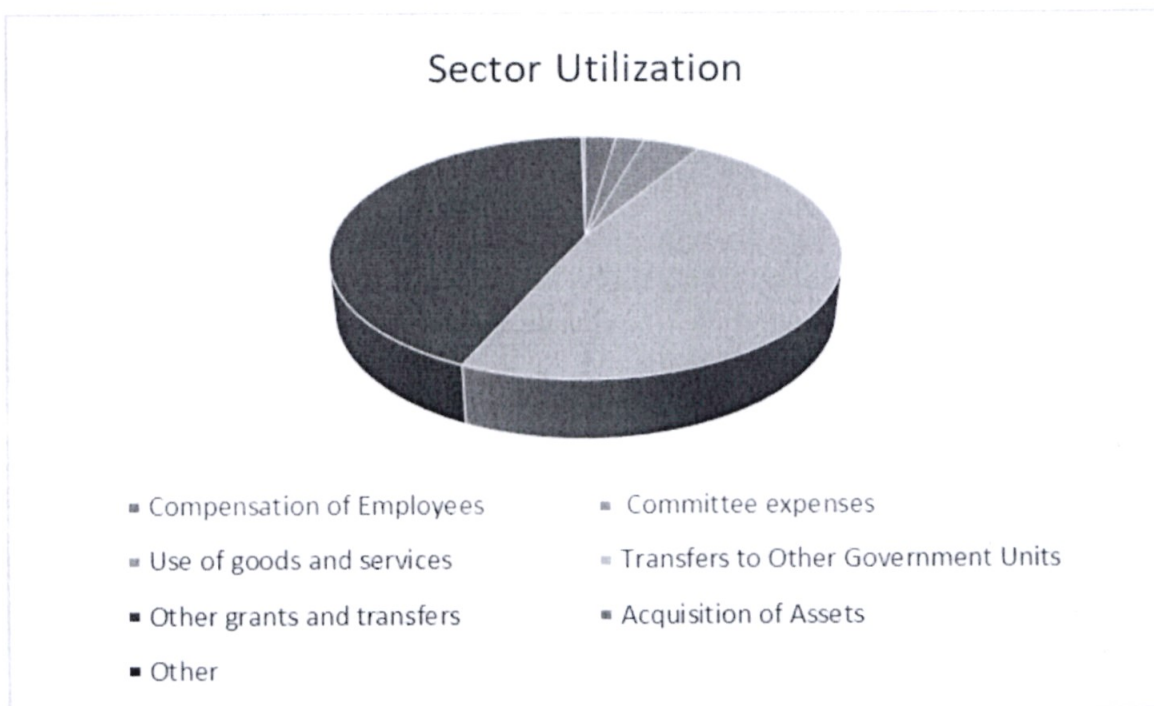
On the issue of bursaries the management utilized a total of **Kshs,35,073,393** out of the total allocation of **Kshs,62,874,334.06** towards payment of bursaries to needy students in both secondary and tertiary institutions which helped to retain students in class thus minimizing loss of study time for better academic performances.

In summary the ultimate plan for the year was continuous improvement of infrastructure in our learning institutions which clearly shows the commitment of our constituency towards achieving 100% transition rate from primary to secondary institutions and also equal opportunity to affordable education to all school going children thus increasing literacy level. However, there were challenges of funds disbursements during the year causing delayed realization of these plans but we look forward to achieving them in the subsequent financial year.

BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS FOR CURRENT YEAR BASED ON SECTORS

With a budget of Kshs, 179,640,954.47 in 2024/2025 FY, the funds were distributed as follows across various sectors

Compensation of Employees	4,198,432.00
Committee expenses	3,851,050.63
Use of goods and services	7,618,203.26
Transfers to Other Government Units	86,100,000.00
Other grants and transfers	77,373,268.58
Acquisition of Assets	200,000.00
Other	300,000.00

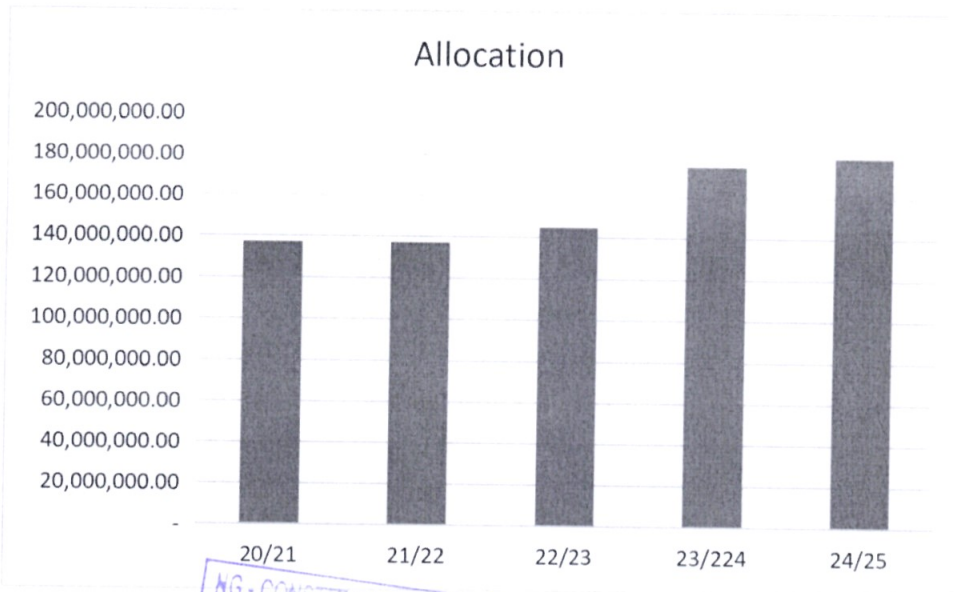


In the past five financial years the constituency have received the following allocation;

<i>FY</i>	<i>Allocation</i>
2020/2021	137,088,879.31
2021/2022	137,088,879.00
2022/2023	145,087,603.00
2023/2024	175,361,810.00
2024/2025	179,640,954.47



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NG - CONSTITUENCY DEVELOPMENT FUND
Kajiado East
10 NOV 2025
P. O. BOX 805-00242,
MUNGELA

Name: JENAIDE WANGECHI
Fund Account Manager

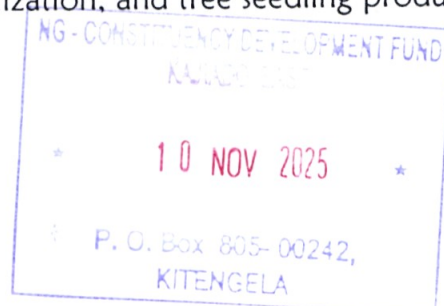
8. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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



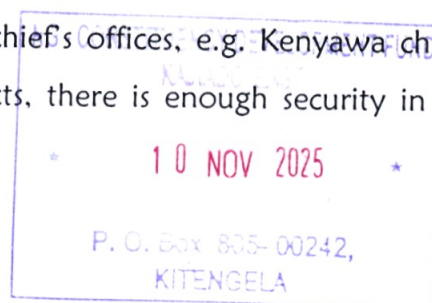
2. Environmental performance

Kajiado East Environment Sustainability guidelines have been developed to;

1. Ensure that the Kajiado East NGCDF establishes systems of environmental impact assessment, environmental audit, monitoring and reporting of the environmental activities undertaken at the Constituency levels.
2. Ensure that the Constituencies continue to priorities and improve environmental sustainability projects.
3. Encourage Community participation in identification, protection and conservation of environment.
4. Improve on planning and utilisation of allocation for environmental sustainability funds in all constituencies
5. Ensure proper mechanisms of monitoring and reporting of the environmental activities

In this, Kajiado East NG-CDF has prioritized in supplying of water tanks and water harvesting in the constituency i.e. Schools.

In Kajiado East, we have undertaken in construction of chiefs Offices, e.g. Kenyawa chief's office, Mashuuru police post, - with these security projects, there is enough security in the constituency which helps in the control of insecurity.



3. Employee welfare

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

Kajiado East Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Kajiado East 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

Kajiado East 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.

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


.....
Jenaide Wangechi
Fund Account Manager.



9. Statement of Management Responsibilities

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

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

The Accounting Officer in charge of the NGCDF-Kajiado East Constituency accepts responsibility for the entity's transitional International Public Sector Accounting Standards (IPSAS) financial statements. The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of *entity's* transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Kajiado East Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Kajiado East Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of

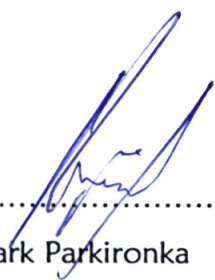
National Government Constituencies Development Fund (NGCDF)
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external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were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

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

Approval of the financial statements

The NGCDF- Kajiado East Constituency financial statements were approved and signed by the Accounting Officer on 10/11/2025.



.....
Name: Mark Parkironka
Chairman – NGCDF Committee



NG. CONSTITUENCY DEVELOPMENT FUND
KAJIADO EAST
.....
Name: Jenaide Wangechi
Fund Account Manager
P. O. Box 805-00242

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO EAST 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 International Public Sector Accounting Standards (IPSAS) financial statements of National Government Constituencies

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

Development Fund - Kajiado East Constituency set out on pages 1 to 80, 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional International Public Sector Accounting Standards financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kajiado East Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the National Government Constituencies Development Fund Act, 2015, Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unsupported Property, Plant and Equipment Balance

The statement of financial position and as disclosed in Note 23 to the financial statements reflect property, plant and equipment balance of Kshs.5,789,594. Included in the balance is land with a Nil balance and motor vehicles valued at Kshs.3,737,052 whose ownership documents were not provided for audit review.

In the circumstances, the accuracy, completeness and ownership of the property, plant and equipment balance of Kshs.5,789,594 could not be confirmed.

2. Unsupported Project Management Committees (PMCs) Bank Balances

The statement of financial position reflects cash and cash equivalents balance of Kshs.113,757,961 which, as disclosed in Note 19 to the financial statements include Kshs.73,562,065 in respect to various Project Management Committees (PMCs) account balances. However, the respective cashbooks and bank reconciliation statements were not provided for audit review.

In the circumstances, the PMC bank balances totalling Kshs.73,562,065 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 - Kajiado East 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 final revenue budget and actual on comparable basis of Kshs.324,638,295 and Kshs.273,195,830 respectively resulting to under-funding of Kshs.51,442,465 or approximately 16% of the budget. Similarly, the Fund expended Kshs.156,434,516 against actual receipts of Kshs.273,195,830 resulting to under absorption of Kshs.116,761,314 or approximately 43% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter 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. Delay in Implementation of Projects

Review of the approved code list and Project Implementation Status (PIS) report as at 30 June, 2025 revealed that the Fund allocated Kshs.89,154,621 for implementation of fifty (50) projects. However, only three (3) projects worth Kshs.2,000,000 were completed while nineteen (19) projects worth Kshs.32,500,000 were ongoing and twenty-eight (28) projects worth Kshs.54,654,621 had not started. **Appendix 1**

In the circumstances, value for money on the forty-seven (47) incomplete projects with a total allocation of Kshs.87,154,621 could not be confirmed.

2. Unsatisfactory Project Implementation

The statement of financial performance reflects other Government units' actual expenditure of Kshs.89,368,556 which includes Secondary Schools' actual expenditure of Kshs.43,260,604 as disclosed in Note 13 to the financial statements. However, review of records of eight (8) sampled projects with a total cost of Kshs.23,600,000 and physical verification of the projects conducted in October, 2025 revealed unsatisfactory issues as indicated in **Appendix II**.

In the circumstances, value for money on Kshs.23,600,000 incurred on the projects could not be confirmed.

3. Irregular Expenditure on Fuel, Oil and Lubricants

The statement of financial performance reflects use of goods and services of Kshs.10,326,941 which, as disclosed in Note 12 to the financial statements includes Kshs.2,199,950 in respect to fuel, oil and lubricants. However, review of procurement records revealed that direct method of procurement was used as there were no user requisitions, request for quotations or invitation for tenders which were provided for audit review.

In addition, no explanation was provided to support the use of direct procurement. This is contrary to Section 103(1) and (2) of the Public Procurement and Assets Disposal Act, 2015 which states that a procuring entity may use direct procurement as allowed under Sub-Section (2) as long as the purpose is not to avoid competition. (2) A procuring entity

may use direct procurement if (a) the goods, works or services are available only from a particular supplier or contractor, or a particular supplier or contractor has exclusive rights in respect of the goods, works or services, and no reasonable alternative or substitute exists. Further, the Fund does not maintain an updated fuel register.

In the circumstances, Management was in breach of the law and value for money obtained from the expenditure totalling Kshs.2,199,950 could not be confirmed.

4. Lack of a Training Calendar and Training Needs Assessment

The statement of financial performance reflects use of goods and services totalling Kshs.10,326,941 which, as disclosed in Note 12 to the financial statements includes training expenses of Kshs.3,557,700. Review of documents revealed that the Fund Management organized a 5-day staff and technical officers' workshop at a hotel in Machakos. However, formal approved annual training calendar or work-plan indicating the scheduled trainings and training needs assessment or gap analysis to justify the content and selection of participants were not provided for audit review.

In the circumstances, value for money obtained from Kshs.3,557,700 incurred on trainings could not be confirmed.

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

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

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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


Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

02 December, 2025

APPENDICES

Appendix 1: Project Implementation Status

A	Projects Not Started			
	Project	Details	Amount Allocated (Kshs.)	Status
1	Parsinti Primary School	Construction to completion of 3 roomed teachers quarter.	2,000,000.00	Not started
2	St. Mark Enkutoto Primary School	Construction to completion of 3 roomed teachers quarter.	2,000,000.00	Not started
3	MCK Kayianka Primary School	Construction to completion of 2 standard classrooms.	3,000,000.00	Not started
4	Meitiaki Matali Primary School	Construction to completion of 2 standard classrooms.	3,000,000.00	Not started
5	Enyuata Oorparakuo Primary School	Construction to completion of 2 standard classrooms.	3,000,000.00	Not started
6	Oltukai Primary School	Construction to completion of an administration block comprising of 3 rooms, staff room and reception area.	3,000,000.00	Not started
7	Sunte Primary School	Construction to completion of an administration block comprising of 3 rooms, staff room and reception area	3,000,000.00	Not started
8	Kaputiei Primary School	Construction to completion of an administration block comprising of 3 rooms, staff room and reception area.	3,000,000.00	Not started
9	Enooretet Primary School	Fencing to completion of the school compound approx 3 acres with chain link and angle line posts.	3,000,000.00	Not started
10	Ilkimunyak Primary School	Renovation of 4 classrooms i.e.plastering, windows replacement, painting interior and exterior and floor tiling.	3,500,000.00	Not started
11	Oloserian Primary School	Construction to completion of 2 standard classrooms.	3,000,000.00	Not started
12	Lempei Primary School	Construction to completion of 2 standard classrooms.	3,000,000.00	Not started
13	Moi Girls High School-Isinya	Construction to completion of a dinning hall to accommodate 1,500 students.	5,000,000.00	Not started

A Projects Not Started				
	Project	Details	Amount Allocated (Kshs.)	Status
14	Masimba Secondary School	Construction to completion of a 70-bed dormitory and bathrooms inclusive.	4,000,000.00	Not started
15	Ilmamen Secondary School	Construction to completion of an administration block comprising of 3 rooms, staff room and reception area.	3,000,000.00	Not started
16	Utumishi Secondary School	Construction to completion of a two blocks pit latrines 5 door each with one chamber to cater Persons with Disability.	2,100,000.00	Not started
17	Nkaatu Primary School	Purchase of 10,000 litres water tank @ Kshs.150,000.00, construction of tank base @ Kshs.150,000.00 and Installation of gutters @ Kshs.50,000.00=Kshs.350,000.00 Purchase of 200 tree seedlings@500=Kshs.100,000 purchase of manure, watering, transport and maintenance of the seedlings at Kshs.54,551 totalling to Kshs.154,551	504,551.00	Not started
18	Mashuuru Primary School	Purchase of 10,000 litres water tank @ Kshs.150,000.00, construction of tank base @ Kshs.150,000.00 and Installation of gutters @ Kshs.50,000.00=Kshs,350,000.00 Purchase of 200 tree seedlings@500=Kshs,100,000 purchase of manure, watering, transport and maintenance of the seedlings at Kshs.54,551 totalling to Kshs.154,551.	504,551.00	Not started
19	Isinya Township Secondary School	Purchase of 10,000 litres water tank @ Kshs.150,000.00, construction of tank base @ Kshs.150,000.00 and Installation of gutters @ Kshs.50,000.00=Kshs.350,000.00 Purchase of 200 tree seedlings@500=Kshs,100,000 purchase of manure, watering, transport and maintenance of the	504,551.00	Not started

A Projects Not Started				
	Project	Details	Amount Allocated (Kshs.)	
			Status	
		seedlings at Kshs.54,551 totalling to Kshs.154,551.		
20	Ilkidemi Primary School	Purchase of 10,000 litres water tank @ Kshs.150,000.00, construction of tank base @ Kshs.150,000.00 and Installation of gutters @ Kshs.50,000.00=Kshs.350,000.00 Purchase of 200 tree seedlings@500=Kshs,100,000 purchase of manure, watering, transport and maintenance of the seedlings at Kshs.54,551 totalling to Kshs.154,551	504,551.00	Not started
21	Sanare primary school	Purchase of 10,000 litres water tank @ Kshs.150,000.00, construction of tank base @ Kshs.150,000.00 and Installation of gutters @ Kshs.50,000.00=Kshs,350,000.00 Purchase of 200 tree seedlings@500=Kshs.100,000 purchase of manure, watering, transport and maintenance of the seedlings at Kshs.54,551 totalling to Kshs.154,551.	504,551.00	Not started
22	Endoinyio Enker Primary School	Purchase of 10,000 litres water tank @ Kshs.150,000.00, construction of tank base @ Kshs.150,000.00 and Installation of gutters @ Kshs.50,000.00=Kshs.350,000.00 Purchase of 200 tree seedlings@500=Kshs.100,000 purchase of manure, watering, transport and maintenance of the seedlings at Kshs.54,551 totalling to Kshs.154,551	504,551.00	Not started
23	Kirasha Primary School	Purchase of 10,000 litres water tank @ Kshs.150,000.00, construction of tank base @ Kshs.150,000.00 and Installation of gutters @ Kshs.50,000.00=Kshs,350,000.00 Purchase of 200 tree seedlings@500=Kshs,100,000	504,551.00	Not started

A Projects Not Started				
	Project	Details	Amount Allocated (Kshs.)	Status
		purchase of manure, watering, transport and maintenance of the seedlings at Kshs.54,551 totalling to Kshs.154,551		
24	Enkasiti Secondary School	Purchase of 10,000 litres water tank @ Kshs.150,000.00, construction of tank base @ Kshs.150,000.00 and Installation of gutters @ Kshs.50,000.00=Kshs,350,000.00 Purchase of 200 tree seedlings@500=Kshs,100,000 purchase of manure, watering, transport and maintenance of the seedlings at Kshs.54,551 totalling to Kshs.154,551	504,551.00	Not started
25	Korrumpoi Secondary School	Purchase of 10,000 litres water tank @ Kshs.150,000.00, construction of tank base @ Kshs.150,000.00 and Installation of gutters @ Kshs.50,000.00=Kshs,350,000.00 Purchase of 200 tree seedlings@500=Kshs,100,000 purchase of manure, watering, transport and maintenance of the seedlings at Kshs.54,551 totalling to Kshs.154,551.	504,551.00	Not started
26	Imaroro Secondary School	Purchase of 10,000 litres water tank @ Kshs.150,000.00, construction of tank base @ Kshs.150,000.00 and Installation of gutters @ Kshs.50,000.00=Kshs,350,000.00 Purchase of 200 tree seedlings@500=Kshs,100,000 purchase of manure, watering, transport and maintenance of the seedlings at Kshs.54,551 totalling to Kshs.154,551	504,551.00	Not started
27	Ole Nkotila Secondary School	Purchase of 10,000 litres water tank @ Kshs.150,000.00, construction of tank base @ Kshs.150,000.00 and Installation of gutters @ Kshs.50,000.00=Kshs.350,000.00	504,551.00	Not started

A Projects Not Started				
	Project	Details	Amount Allocated (Kshs.)	Status
		Purchase of 200 tree seedlings@500=Kshs,100,000 purchase of manure, watering, transport and maintenance of the seedlings at Kshs.54,551 totalling to Kshs.154,551.		
28	Olomayiana Primary School	Purchase of 10,000 litres water tank @ Kshs.150,000.00, construction of tank base @ Kshs.150,000.00 and Installation of gutters @ Kshs.50,000.00=Kshs,350,000.00. Purchase of 200 tree seedlings@500=Kshs,100,000 purchase of manure, watering, transport and maintenance of the seedlings at Kshs.54,560.13 totalling to Kshs.154,560.13.	504,560.00	Not started
Total Cost of Projects not Started			54,654,621.00	
B On-Going Projects				
1	MCK Kiboko Primary School	Construction to completion of 3 roomed teachers quarter.	2,000,000.00	Ongoing
2	Oldupai Primary School	Construction to completion of 3 roomed teachers quarter.	2,000,000.00	Ongoing
3	Osarai Primary School	Construction to completion of 3 roomed teachers quarter.	2,000,000.00	Ongoing
4	Ilkiushin Primary School	Construction to completion of 3 roomed teachers quarter.	2,000,000.00	Ongoing
5	Oloitiko Primary School	Construction to completion of 3 roomed teachers quarter.	2,000,000.00	Ongoing
6	PJ Dave Primary School	Construction to completion of 3 roomed teachers quarter.	2,000,000.00	Ongoing
7	Lenchani Primary School	Construction to completion of 3 roomed teachers quarter.	2,000,000.00	Ongoing
8	Emamparisuai Primary School	Construction to completion of 3 roomed teachers quarter.	2,000,000.00	Ongoing
9	Naserian Primary School	Construction to completion of 1 standard classroom.	1,500,000.00	Ongoing
10	Musa Primary School	Construction to completion of 1 standard classroom.	1,500,000.00	Ongoing

A	Projects Not Started			
	Project	Details	Amount Allocated (Kshs.)	Status
11	Esarunoto Primary School	Construction to completion of 1 standard classroom.	1,500,000.00	Ongoing
12	Nooongabolo Primary School	Construction to completion of 1 standard classroom.	1,500,000.00	Ongoing
13	Ewang'an Primary School	Construction to completion of 1 standard classroom.	1,500,000.00	Ongoing
14	Ewuaso Primary School	Construction to completion of 1 standard classroom.	1,500,000.00	Ongoing
15	Sultan Hamud Township Primary School	Construction to completion of 1 standard classroom.	1,500,000.00	Ongoing
16	Esoit Sambu Primary School	Construction to completion of 1 standard classroom.	1,500,000.00	Ongoing
17	Lendorko Primary School	Construction to completion of 1 standard classroom.	1,500,000.00	Ongoing
18	Oloosirkon Primary School	Construction to completion of 1 standard classroom.	1,500,000.00	Ongoing
19	Isara Primary School	Construction to completion of 1 standard classroom.	1,500,000.00	Ongoing
Total Cost of Projects Ongoing			32,500,000.00	

Appendix II – Unsatisfactory Project Implementation

Project Name	Activity	Amount (Kshs.)	Observation
Kitengela Magereza Secondary School	Construction of a dining hall block	5,500,000	<ol style="list-style-type: none"> 1. Project Completed but not in use. 2. No proper signage. 3. Timber used for roofing not treated. 4. Four (4) doors fitted while the BQ provides for six (6) doors.
Utumishi Primary School	Construction of 2 No blocks 5 No. door pit latrine	2,100,000	<ol style="list-style-type: none"> 1. No proper signage or branding yet the Project is completed and in use. 2. Project limits accessibility for Persons With Disabilities.
Enkasiti Secondary School	Completion of laboratory	4,000,000	<ol style="list-style-type: none"> 1. No proper signage or branding yet the Project is completed and in use. 2. The BQ provided for two 400-litre water tanks to be installed on the roof while only one 240liter tank is installed. 3. Poor workmanship as 5 sink taps are already broken. 4. BQ provided one 5000 litre overhead tank which was not installed. 5. Two flush doors provided in the BQ not installed. 6. UNION mortice locks and stoppers not installed for doors. 7. Firefighting equipment not installed.
Korrompoi Secondary School	Construction of one classroom	1,500,000	<ol style="list-style-type: none"> 1. Project Completed but not in use. 2. Poor workmanship as visible cracks on walls and face board noted. 3. Roofing timber not treated. 4. Rubbers stoppers not installed for doors.
Korrompoi Secondary School	Construction of 5 door pit latrine at	1,500,000	<ol style="list-style-type: none"> 1. Project Completed but not in use. 2. Not accessible for people with disability as the door to the toilet

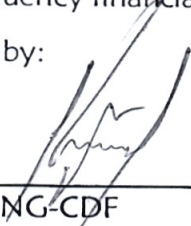
Project Name	Activity	Amount (Kshs.)	Observation
			reserved for them cannot accommodate a wheelchair. 3. Timber used for roofing not treated.
Isinya Day secondary school	Construction of two classrooms	3,000,000	1. Roofing timber not treated. 2. Window panes fitted on some windows broken. 3. Classes not fitted with electricity.
Isinya Day secondary school	Construction of 2 blocks each five-door pit latrine	2,000,000	1. Project stalled and contractors not on site. 2. No proper signage and branding. 3. Toilets not accessible for people with disability. 4. Major workings including walling, plastering, floor and wall finishes, door fitting and painting still to be completed on one block.
Emaroro Secondary School	Construction of an administration block	4,000,000	1. Project complete but not in use. 2. School yet to be opened.
Total		23,600,000	

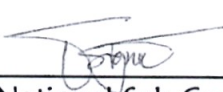
*National Government Constituencies Development Fund (NGCDF)
Kajiado East Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

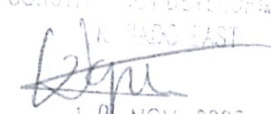
11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	FY 2024/2025 Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,640,954
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	85,000
Total revenue		179,725,954
Expenses		
Employee costs	10	3,998,999
Committee expenses	11	6,624,000
Use of Goods and Services	12	10,326,941
Other Government Units Actual expenditure	13	89,368,556
Other Grants and Transfers Actual expenditure	14	49,095,293
Depreciation and amortization expense	15	1,668,683
Digital Hubs Actual expenditure	16	-
Total expenses		161,082,472
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		18,643,482

The Constituency financial statements were approved by the NGCDFC on 10th November, 2025 and signed by:


Chairman NG-CDF
Committee
Name: Mark Parkironka


National Sub-County
Accountant
Name: Samuel Sigei
ICPAK M/No:


Fund Account Manager
Name: Jenaide Wangechi

*National Government Constituencies Development Fund (NGCDF)
Kajiado East Constituency
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12. Statement of Financial Position as At 30th June, 2025

	Note	FY 2024/2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	113,757,961	86,680,934
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	51,640,955	55,426,543
Prepayments	22	47,407	-
Total Current Assets		165,446,323	142,107,478
Non-Current Assets			
Property, Plant and Equipment	23	5,789,594	5,631,629
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		5,789,594	5,631,629
Total Assets (A)		171,235,918	147,739,107
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	4,506,525	366,461
Lease Liabilities	28	-	-
Gratuity provision	29	1,393,225	679,960
Total Current Liabilities		5,899,750	1,046,421
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		5,899,750	1,046,421
Net Assets (A-B)		165,336,168	146,692,686
Represented by:			
Revaluation Reserves		165,336,168	146,692,686
Accumulated Surplus			
Total Net Assets		165,336,168	146,692,686

NG CONSTITUENCY DEVELOPMENT FUND
KAJIADO EAST

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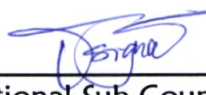
SIGN: _____
P. O. BOX 205 00242 KITENGELA

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

The Constituency financial statements set out on pages 1 to 5 approved by NG CDFC on 10th November 2025 and signed by:



Chairman NG-CDF
Committee
Name: Mark Parkironka



National Sub-County
Accountant
Name: Samuel Sigei
ICPAK M/No:



Fund Account Manager
Name: Jenaide Wangechi

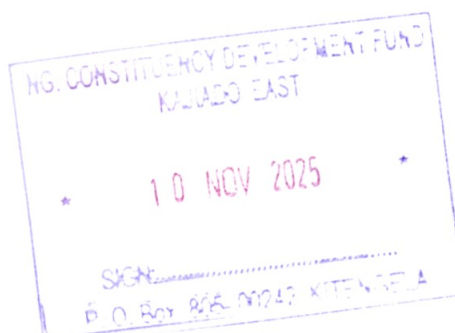
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Kajiado East Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*

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 30 th June 2024 (cash basis)	73,041,901		73,041,901
Adjustments: (to recognize assets and liabilities)			
Add Assets	73,650,785		73,650,785
Less Liabilities	-		-
As at July 1, 2024	146,692,686		146,692,686
Surplus/(Deficit) For the Period	18,643,482		18,643,482
Revaluation Gain/Loss	-	-	-
As at 30th June (current year)	165,336,168	-	165,336,168

Note:

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



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

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

	Notes	FY 2024/2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		183,426,543
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		85,000
Total Receipts		183,511,543
Payments		
Employee costs		3,285,734
Committee expenses		6,624,000
Use of Goods and Services		10,352,717
Other Government Units Certified Works		85,447,135
Other Grants and Transfers		48,531,821
Digital Hubs Expenses		-
Total Payments		154,241,407
Net Cash Flows from/ (used in) Operating Activities	30	29,270,136
Cash flows From Investing Activities		
Purchase of PPE		2,193,109
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		2,193,109
Net increase/(decrease) in cash & Cash equivalents		27,077,027
Cash Flows from Financing Activities		-
Net Cash Flows from Financing Activities	17	27,077,027
Cash and cash equivalents at Period Start	17	86,680,934
Cash and cash equivalents at Period End	17	113,757,961

(PSASB has prescribed the direct method of cash flow preparation/ presentation for all entities under the IPSAS accrual basis of accounting.)

National Government Constituencies Development Fund (NGCDF)
Kajiado East 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	Budget utilization	% of Utilization
					comparable basis	difference	
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	2024/2025 FY	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	2024/2025 FY	2024/2025 FY		
Revenue							
Transfers From the NGCDF Board	179,441,955	86,680,934	55,427,053	321,549,942	270,107,477	54,445,826	83%
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	3,088,353	-	3,088,353	3,088,353	(0)	100%
Totals	179,441,955	89,769,287	55,427,053	324,638,295	273,195,830	51,442,464	84%
Expenses							
Employee costs	4,198,432	2,242,509	64,000	6,504,941	3,285,734	3,219,207	51%
Committee expenses	5,263,522	3,334,228	-	8,597,750	6,624,000	1,973,750	77%
Use of Goods and Services	6,506,732	5,919,112	629,569	13,055,413	10,352,717	2,702,696	79%

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

Other Government Units Certified Works	86,100,000	63,252,598	38,372,630	187,725,227	85,447,135	102,278,093	46%
Other Grants and Transfers	77,373,269	9,349,218	16,360,854	103,083,341	48,531,821	54,551,520	47%
Digital Hubs Expenses	-	1,300,000	-	1,300,000	-	1,300,000	0%
Funds Pending Approval**	-	1,384,719	-	1,384,719	-	1,384,719	0%
OTHERS	-	764,995	-	764,995		764,995	0%
ACQUISITION OF ASSETS	-	2,221,906	-	2,221,906	2,193,109	28,797	99%
Total Expenditure	179,441,955	89,769,287	55,427,053	324,638,294	156,434,516	168,203,778	48%
Surplus for the period	-	0	-	0	116,761,314	(116,761,314)	

***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.*

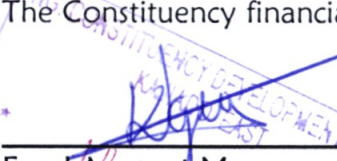
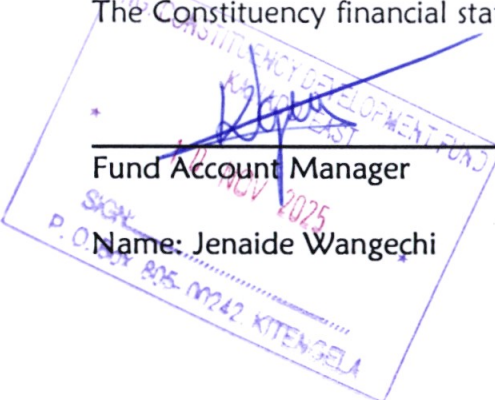
**National Government Constituencies Development Fund (NGCDF)
Kajiado East Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025**

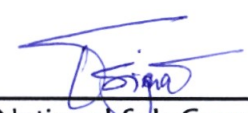
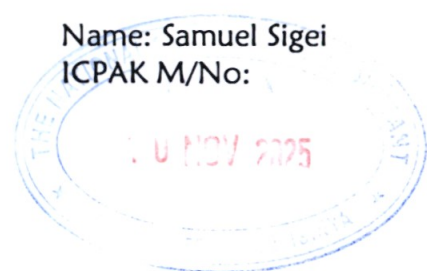
Explanatory Notes.

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	168,203,778
Less undisbursed funds receivable from the Board as at period 30th June, 2025	54,445,826
Adjustment	-
Cash and Cash Equivalents at the end of the 30 th June 2025	113,757,952

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 10th November 2025 and signed by:


Fund Account Manager
Name: Jenaide Wangechi



National Sub-County Accountant
Name: Samuel Sigei
ICPAK M/No:



Chairman NG-CDF Committee
Name: Mark Parkironka

*National Government Constituencies Development Fund (NGCDF)
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16. Budget Execution by Sectors and Projects for the Year Ended 30th June 2025

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,198,432	2,242,509	64,000	6,504,941	3,285,734	3,219,207
1.2 Committee allowances	3,359,687	2,250,335	-	5,610,022	3,218,500	2,391,522
1.3 Use of goods and services	3,021,338	1,831,154	629,569	5,482,061	3,818,380	1,663,681
Sub-total	10,579,457	6,323,999	693,569	17,597,025	10,322,614	7,274,411
2.0 Monitoring and evaluation						
2.1 Capacity building	2,000,000	2,218,829	-	4,218,829	4,000,000	218,829
2.2 Committee allowances	1,903,835	1,083,893	-	2,987,728	2,900,000	87,728
2.3 Use of goods and services	1,485,394	1,869,129	-	3,354,523	3,244,514	110,009
Sub-total	5,389,229	5,171,851	-	10,561,080	10,144,514	416,567
4.0 Emergency	9,444,313	-	-	9,444,313	-	9,444,313
unutilized	9,444,313	-	-	9,444,313	-	9,444,313

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Sub-total	9,444,313	-	-	9,444,313	-	9,444,313
5.0 Bursary and Social Security						
5.1 Primary Schools						
5.2 Secondary Schools	36,874,334	3,784,102	-	40,658,436	20,056,106	20,602,330
5.3 Tertiary Institutions	25,000,000	4,123,784	-	29,123,784	15,017,289	14,106,495
5.4 special needs	-	-	-	-	-	-
5.5 Education Support Programmes	-	-	-	-	-	-
5.6 Social Security	-	-	-	-	-	-
Sub-total	61,874,334	7,907,886	-	69,782,220	35,073,395	34,708,825
7.0 Environment						
Kajiado East Ng-Cdf Environment Project	-	4,402	-	4,402	-	4,402
Arroi primary school	-	-	525,362	525,362	333,098	192,264
Ilmamen primary school	-	-	525,362	525,362	333,098	192,264
GK Prison primary school	-	-	525,362	525,362	333,098	192,264
Jamii Bora primary school	-	-	525,362	525,362	333,098	192,264
Lesoit primary school	-	-	525,362	525,362	333,098	192,264
Kunchu primary school	-	-	525,362	525,362	333,098	192,264
Nkatu Secondary	-	-	525,362	525,362	333,098	192,264
PJ Dave Primary	-	-	525,362	525,362	333,098	192,264

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	-	-	525,362	525,362	333,098	192,264
Merrueshi Girls High	-	-	525,362	525,362	333,098	192,264
Kitengela ACC Office	-	-	532,598	532,598	340,334	192,264
Nkaatu Primary School	504,551	-	-	504,551	-	504,551
Mashuuru Primary school	504,551	-	-	504,551	-	504,551
Isinya Township Secondary School	504,551	-	-	504,551	-	504,551
Ilkidemi Primary School	504,551	-	-	504,551	-	504,551
Sanare primary school	504,551	-	-	504,551	-	504,551
Endoinyio Enker Primary School	504,551	-	-	504,551	-	504,551
Kirasha Primary School	504,551	-	-	504,551	-	504,551
Enkasiti Secondary School	504,551	-	-	504,551	-	504,551
Korrompoi Secondary School	504,551	-	-	504,551	-	504,551
Imaroro Secondary School	504,551	-	-	504,551	-	504,551
Ole Nkotila Secondary School	504,551	-	-	504,551	-	504,551
Olomayiana Primary School	504,560	-	-	504,560	-	504,560
				-		-
Sub-total	6,054,621	4,402	5,260,854	11,319,877	3,338,218	7,981,659
8.0 Primary Schools Projects						
Kepiro Primary School						

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	-	754	-	754	754	-
Olturoto Primary School	-	407,243	-	407,243	407,243	-
Olooltepes Primary School	-	2,384	-	2,384	2,384	-
Oleserian Primary School	-	9,393	-	9,393	9,393	-
Oloshaiki Primary School	-	1,036	-	1,036	1,036	-
Osarai Primary School	-	16,199	-	16,199	16,199	-
Lendorko Primary School	-	32,644	-	32,644	32,644	-
Isinya Day And Boarding Primary School	-	509,080	-	509,080	-	509,080
Enkasiti Primary School Road	-	8,800	-	8,800	8,800	-
Kitengela Boarding Primary School Road	-	9,760	-	9,760	9,760	-
Safaricom Utumishi Primary School Road	-	3,465	-	3,465	3,465	-
Enkirrgirri Primary School Road	-	3,394	-	3,394	3,394	-
Embuya Primary School	-	13,208	-	13,208	13,208	-
Ilaimirror Primary School	-	1,952	-	1,952	1,952	-
Ewuaso Primary School	-	151	-	151	151	-
Guadalupe Oltepesi Primary School	-	7,230	-	7,230	7,230	-
Sultan Hamud Township Primary School	-	22,714	-	22,714	22,714	-
Kag-Ole Nkotila Road	-	8,851	-	8,851	8,851	-

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Kca-Naserian Road	-	5,452	-	5,452	5,452	-
Sunde Primary School	-	3,653	-	3,653	3,653	-
Enkonerei Primary School	-	1,065	-	1,065	1,065	-
Ilkidemy Primary School	-	567	-	567	567	-
Lesoit Primary School	-	1,923	-	1,923	1,923	-
Ilpolosat Primary School	-	15,564	-	15,564	15,564	-
Naretoi Primary School	-	1,219	-	1,219	1,219	-
Noongabolo Primary School	-	1,082	-	1,082	1,082	-
Olkatetemai Primary School	-	21,436	-	21,436	21,436	-
Esoit Sampu Primary School	-	5,043	-	5,043	5,043	-
Emamparisuai Primary School	-	85,278	-	85,278	85,278	-
Oltukai Primary School	-	11,701	-	11,701	11,701	-
Oldupai Primary School	-	25,885	-	25,885	25,885	-
Nembuya Primary School	-	86,307	-	86,307	-	86,307
Kitengela Boarding Primary School	-	86,865	-	86,865	86,865	-
Sholinke Primary School	-	1,018	-	1,018	1,018	-
Noompopong Primary School	-	69,248	-	69,248	69,248	-
Noompeuti Primary School	-	74,233	-	74,233	74,233	-

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Mashuuru Boarding Primary School	-	1,230	-	1,230	1,230	-
Korrompoi Primary School	-	27,790	-	27,790	27,790	-
Nkusso Primary School	-	14,841	-	14,841	14,841	-
Ketooro Primary School	-	68,404	-	68,404	68,404	-
Lesonkoyo Primary School	-	57,069	-	57,069	57,069	-
Kalebwani Primary School	-	1,175	-	1,175	1,175	-
Ilmamen Primary School	-	7,192	-	7,192	7,192	-
Oldoinyo Sampu Primary School	-	223	-	223	223	-
Entumoto Primary School	-	2,390	-	2,390	2,390	-
Endoinyo Enkerr Primary School	-	12,854	-	12,854	12,854	-
Ereteti Primary School	-	20	-	20	20	-
Oloolng'osuari Primary School	-	516,287	-	516,287	-	516,287
Ilkishumu Primary School	-	4,340	-	4,340	4,340	-
Imbuko Primary School	-	1,007,766	1,000,000	2,007,766	1,902,461	105,305
Naserian Pcea Primary School	-	32,393	-	32,393	32,393	-
Oloibor Ajijik Primary School	-	1,408	-	1,408	1,408	-
Oltinka Loonkaik Primary School	-	102,354	-	102,354	102,354	-
Ilmao Primary School	-	28,151	-	28,151	-	28,151

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Ilkimunyak Primary School	-	150	-	150	150	-
Oloika Primary School	-	9,077	-	9,077	9,077	-
Namunyak Primary School	-	14,186	-	14,186	14,186	-
Naserian Primary School	-	42,266	-	42,266	42,266	-
Musa primary school	-	3,792	-	3,792	3,792	-
Kiloh Primary School	-	158,494	-	158,494	158,494	-
Enkutoto Oo Mbaa Primary School	-	700	-	700	700	-
Samuli Primary School	-	2,755	-	2,755	2,755	-
Enooretet Primary School	-	1,400	-	1,400	1,400	-
Nkatu Primary School	-	16,076	-	16,076	16,076	-
Kunchu Primary School	-	937,736	-	937,736	937,736	-
Lenchani Primary School	-	416,800	-	416,800	416,800	-
Enkilele Primary School	-	2,960	-	2,960	2,960	-
Imaroro Primary School	-	19,918	-	19,918	19,918	-
Isinya Township Primary School	-	470	-	470	470	-
Imaroro Primary School	-	35	-	35	35	-
Enyuata Primary School	-	1,415	-	1,415	1,415	-
Ilkiushin Primary School	-	13,549	-	13,549	13,549	-

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Ilmunkush Primary School	-	2,203	-	2,203	2,203	-
Sanare Primary School	-	33,742	-	33,742	33,742	-
Noonkoben Primary School	-	9,830	-	9,830	9,830	-
Oloitiko Primary School	-	6,376	-	6,376	6,376	-
Noosidan Primary School	-	425	-	425	425	-
Nkatu Primary School	-	1,355	-	1,355	1,355	-
Ewangan Primary School	-	3,590	-	3,590	3,590	-
Ole Nkotila Primary School	-	1,119	-	1,119	1,119	-
Mck Kiboko Primary School	-	1,318	-	1,318	1,318	-
Paranae Primary School *	-	2,134	-	2,134	2,134	-
Ilkileku Primary School	-	255	-	255	-	255
Elangata Nanyokie Pry School	-	120,980	-	120,980	-	120,980
Safaricom Primary School	-	1,573	-	1,573	1,573	-
Lesonkoyo Primary School	-	8,490	-	8,490	8,490	-
Olturoto Primary School	-	9,360	-	9,360	9,360	-
Noompala Primary School	-	26,869	-	26,869	26,869	-
Ewongan Primary School	-	4,450	-	4,450	4,450	-
Esarunoto Primary School	-	3,515	-	3,515	3,515	-

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Enkirgirri Mixed Day And Boarding Primary School	-	2,725	-	2,725	2,725	-
Parsinti Primary School	-	10,652	-	10,652	10,652	-
Merrueshi Primary School	-	53,478	-	53,478	53,478	-
Isara Primary School	-	21,599	-	21,599	21,599	-
Tipatet Emakoko Primary School	-	1,606	-	1,606	1,606	-
Oloikarra Primary School	-	1,965	-	1,965	1,965	-
Eselenkei Primary School	-	151,613	-	151,613	149,977	1,636
Erankau Primary School	-	268	-	268	268	-
Oloosirkon Primary School	-	28	-	28	28	-
P.J.Dave Primary School	-	1,519	-	1,519	1,519	-
Ilkelunyeti Primary School	-	4,679	-	4,679	4,679	-
Olomaiyana Primary School	-	2,358	-	2,358	2,358	-
Olperelongo Primary School-	-	5,629	1,732,367	1,737,996	1,642,785	95,211
Nkusso Primary School	-	14,841	-	14,841	14,841	-
Ilpolosat Primary School	-	15,564	-	15,564	-	15,564
Arroi Primary School	-	14,888	-	14,888	14,888	-
Dr Likimani Primary School	-	845,909	-	845,909	845,909	-
Inkoirienito Primary School	-	295,174	-	295,174	295,174	-

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Kitengela Mixed Day And Boarding Primary School	-	319,129	-	-	319,129	319,129	-
Nemasi Primary School	-	18,452	-	-	18,452	-	18,452
Olosinya Chyulu Primary School	-	3,965	-	-	3,965	-	3,965
Ole Lenku Primary school	-	-	1,650,000	-	1,650,000	1,553,820	96,180
Nairataati Primary school	-	1,500,000	-	-	1,500,000	1,422,176	77,824
Elerai Primary school	-	-	1,650,000	-	1,650,000	1,482,017	167,984
Gk Athi River Primary school	-	1,872	1,650,000	-	1,651,872	1,641,709	10,163
Endikir Primary school	-	1,503,445	-	-	1,503,445	1,349,073	154,372
Ilmaoo Primary school	-	1,500,000	-	-	1,500,000	1,491,855	8,145
Emarti Primary school	-	1,500,376	-	-	1,500,376	1,479,942	20,434
Enkasiti Primary school	-	3,004,297	-	-	3,004,297	2,858,769	145,528
Nonkopir Primary school	-	2,694	1,732,367	-	1,735,061	1,554,879	180,182
Oloonkai Primary school	-	1,683	1,650,000	-	1,651,683	1,564,049	87,634
Utumishi Primary school	-	3,795,464	1,204,436	-	4,999,900	2,182,203	2,817,697
Ilmejooli Primary school	500,000	3,506,203	-	-	4,006,203	3,796,082	210,122
Ilmukutani Primary school	-	229,025	6,600,000	-	6,829,025	6,467,497	361,528
Emakoko Primary school	-	-	5,600,000	-	5,600,000	5,303,111	296,889
Oloosidan Primary school							

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	-		1,500,000	1,500,000	1,348,704	151,296
Ketura Primary school	-		1,500,000	1,500,000	1,414,968	85,032
Namunyak Primary school	-		1,500,000	1,500,000	-	1,500,000
Ormeleleki primary	-	1,540,928		1,540,928	992,353	548,575
Oloserian primary school	3,000,000	-		3,000,000	-	3,000,000
MCK Kayianka primary school	3,000,000	-		3,000,000	-	3,000,000
Lempei primary school	3,000,000	-		3,000,000	-	3,000,000
Enyuata Oorparakuo primary school	3,000,000	-		3,000,000	-	3,000,000
ST. Mark Enkutoto primary school	2,000,000	-		2,000,000	-	2,000,000
PJ Dave primary school	2,000,000	-		2,000,000	-	2,000,000
Lenchani primary school	2,000,000	-		2,000,000	-	2,000,000
MCK Kiboko primary school	2,000,000	-		2,000,000	-	2,000,000
Oldupai primary school	2,000,000	-		2,000,000	-	2,000,000
Oloitiko primary school	2,000,000	-		2,000,000	-	2,000,000
Osarai primary school	2,000,000	-		2,000,000	-	2,000,000
Parsinti primary school	2,000,000	-		2,000,000	-	2,000,000
Ilkiushin primary school	2,000,000	-		2,000,000	-	2,000,000
Emamparisuai primary school	2,000,000	-		2,000,000	-	2,000,000

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Lendorko primary school	1,500,000	-		1,500,000	-	1,500,000
Meitiaki Matali primary school	3,000,000	-		3,000,000	-	3,000,000
Oloosirkon primary school	1,500,000	-		1,500,000	-	1,500,000
Sultan Hamud Township primary school	1,500,000	-		1,500,000	-	1,500,000
Nooongabolo primary school	1,500,000	-		1,500,000	-	1,500,000
Naserian primary school	1,500,000	-		1,500,000	-	1,500,000
Musa primary school	1,500,000	-		1,500,000	-	1,500,000
Isara primary school	1,500,000	-		1,500,000	-	1,500,000
Esoit Sambu primary school	1,500,000	-		1,500,000	-	1,500,000
Ewang'an primary school	1,500,000	-		1,500,000	-	1,500,000
Esarunoto primary school	1,500,000	-		1,500,000	-	1,500,000
Ewuaso primary school	1,500,000	-		1,500,000	-	1,500,000
Oltukai primary school	3,000,000	-	-	3,000,000	-	3,000,000
Sunte primary school	3,000,000	-	-	3,000,000	-	3,000,000
Kaputiei primary school	3,000,000	-	-	3,000,000	-	3,000,000
Enooretet Primary School	3,000,000	-	-	3,000,000	-	3,000,000
Ilkimunyak Primary School	3,500,000	-	-	3,500,000	-	3,500,000
Kiriama primary school	3,000,000	-	-	3,000,000	-	3,000,000

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				-		
	-	-	-	-	-	-
Sub-total	70,500,000	25,193,073	28,969,170	124,662,243	46,241,466	78,420,777
9.0 Secondary Schools Projects (List all the Projects)						
Kisaju Dipak Secondary School	-	901	-	901	901	-
Ilmamen Secondary School	-	2,168	-	2,168	-	2,168
Sholinke Secondary School	-	25,716	-	25,716	25,716	-
Kikayaya Secondary School	-	4,896	-	4,896	4,896	-
Ereteti Mixed Secondary School	-	200,583	-	200,583	200,583	-
Nori Secondary School	-	642	-	642	-	642
Oloosirkon Secondary School	1,000,000	2,009,069	-	3,009,069	2,498,668	510,401
Noonkopir Girls Sec School Pmc	-	1,549	-	1,549	1,549	-
Masimba Secondary School	-	2,695	-	2,695	2,695	-
Isinya Boys Secondary School	-	4,168	-	4,168	4,168	-
Olturoto Secondary School	-	21,175	-	21,175	21,175	-
Entaretoi Secondary School	-	915	-	915	915	-
G.K Prison Secondary School	-	135,199	-	135,199	-	135,199
Erankau Secondary School						

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	-	442	-	442	442	-
Noosidan Secondary School	-	2,899	-	2,899	2,899	-
Kaputiei Secondary School	-	389,417	-	389,417	6,309	383,108
Utumishi Secondary School	-	3,000,000	1,000,000	4,000,000	3,987,703	12,297
Utumishi Secondary School	-	65,697	-	65,697	-	65,697
Enkasiti Secondary School	-	3,000,000	1,000,000	4,000,000	3,906,076	93,924
Enkasiti Secondary School	-	498,615	-	498,615	-	498,615
Elerai Mck Girls Secondary School	-	5,871	-	5,871	5,871	-
Merrueshi Secondary School	-	103,039	-	103,039	-	103,039
Imaroro Secondary School	-	3,476	-	3,476	-	3,476
Korrompoi Secondary School	-	575,732	-	575,732	541,690	34,042
Isinya Township Secondary school	-	600,000	-	600,000	451,562	148,438
Isinya Township Secondary school	-	3,000,000	-	3,000,000	2,984,960	15,040
Nkatu Secondary School	-	3,000,000	-	3,000,000	2,612,852	387,148
Ilmamen Secondary School	-	1,500,000	-	1,500,000	1,491,731	8,269
Merrueshi Girls secondary school	-	1,604,954	-	1,604,954	1,274,232	330,722
Korrompoi Secondary school	-	596,540	903,460	1,500,000	1,484,314	15,686
Emaroro Secondary school	-	1,600,000	-	1,600,000	1,438,479	161,521

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Merrueshi Girls secondary school	-	4,000,000	-	4,000,000	3,665,079	334,921
Emaroro Secondary School	500,000	3,500,000	-	4,000,000	3,197,376	802,624
Thomas Fish Secondary school	-	3,600,000	1,000,000	4,600,000	4,367,271	232,729
Korrompoi Secondary school	-	1,500,000	-	1,500,000	1,482,519	17,481
Isinya Day Secondary school	-	2,000,000	-	2,000,000	781,356	1,218,644
Kitengela Magereza Secondary school	-	-	5,500,000	5,500,000	4,350,000	1,150,000
Ilpolosat Secondary Schools	-	1,503,167	-	1,503,167	798,793	704,374
Utumishi Secondary School	2,100,000	-	-	2,100,000	-	2,100,000
Moi Girls High School-Isinya	5,000,000	-	-	5,000,000	-	5,000,000
Masimba Secondary school	4,000,000	-	-	4,000,000	-	4,000,000
Ilmamen Secondary school	3,000,000	-	-	3,000,000	-	3,000,000
Sub-total	15,600,000	38,059,525	9,403,460	63,062,985	41,592,780	21,470,205
					-	-
10.0 TERTIARY INSTITUTIONS						
Sub-total						
Oloosirkon Chief Camp	-	1,922	-	1,922	1,922	-
Merrueshi Chief Camp	-	3,883	-	3,883	3,883	-
New Valley Police Post						

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	-	354	-	354	354	-
Emali Police Post	-	28,442	-	28,442	28,442	-
Chuna Ap Post	-	1,738	-	1,738	1,738	-
Kitengela Ap Line	-	302,535	-	302,535	-	302,535
Deputy County Commissioner Office Isinya	-	1,000	-	1,000	1,000	-
Sholinke Aps Camp	-	3,333	-	3,333	-	3,333
Lempei Chief Camp	-	350	-	350	350	-
Sholinke Chief Camp	-	245	-	245	245	-
Noonkopir Ap Line	-	175	-	175	175	-
Kimalat Security Lighting	-	97,290	-	97,290	97,290	-
Naserian Chiefs Camp	-	12,664	-	12,664	12,664	-
Kisaju Chiefs Office	-	23,975	-	23,975	23,975	-
Olooltepes Metro Chief Camp	-	3,771	-	3,771	-	3,771
Mashuuru Police Post	-	501,076	5,000,000	5,501,076	4,007,341	1,493,735
Isinya Chiefs Office	-	52,790	-	52,790	-	52,790
Sameri Park Police Post	-	401,388	-	401,388	401,388	-
Kenyawa Acc Office	-	-	5,000,000	5,000,000	4,731,618	268,382
Oloosidan Chiefs Camp	-	-	1,100,000	1,100,000	988,536	111,464
				-		-
Sub-total						

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	-	1,436,930	11,100,000	12,536,930	10,300,920	2,236,010
12.0 Acquisition of assets				-		-
12.1 Motor Vehicles (including motorbikes)		225,882		225,882		225,882
12.2 Purchase of furniture and fittings		1,625,631		1,625,631	1,623,000	2,631
12.2 Construction of CDF office		370,394		370,394	366,461	3,933
Sub-total	-	2,221,906	-	2,221,906	1,989,461	232,445
13.0 Others				-		-
Ulu Water Project		1,890	-	1,890	1,890	-
Olooltepes Police Post		1,186	-	1,186	1,186	-
Noonkopirr Slum Fire Emergency Projects		3,000	-	3,000	3,000	-
Sultan Hamud Dairy Milk Collection Centre		1,348	-	1,348	1,348	-
Emarti Dispensary		618	-	618	618	-
Oltoruto Dispensary		44,380	-	44,380	44,380	-
Korrompoi Community Dispensary		73,280	-	73,280	73,280	-
Kajiado East Constituency Projects Committee		23,492	-	23,492	23,492	-
Kajiado East Constituency Environmental And Sports Projects Committee		10,601	-	10,601	10,601	-
Osarai Dispensary		80	-	80	80	-
Olooltepes Dispensary						

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		13,920	-	13,920	13,920	-
Naserian Dispensary						
		165,951	-	165,951	165,951	-
Mashuuru Dispensary						
		387	-	387	387	-
New Valley Bridge						
		8,024	-	8,024	8,024	-
Mazord Drive						
		1,123	-	1,123	1,123	-
Olooltepes Dam						
		305	-	305	305	-
Inkukoun Dispensary						
		70	-	70	70	-
Noongabolo Water Project						
		85	-	85	85	-
Sholinke Road						
		1,305	-	1,305	1,305	-
Naserian Borehole						
		8,855	-	8,855	8,855	-
Oloosirkon-Erankau Road						
		350	-	350	350	-
Oloika-Accacia Road						
		1,780	-	1,780	1,780	-
Emali Community Water Project						
		6,445	-	6,445	6,445	-
Nairatat Community Water Project						
		495	-	495	495	-
Namunyak-Naserian Road						
		10	-	10	10	-
Enkasiti-Oloolokitokoshi Road						
		1,460	-	1,460	1,460	-
Oldonyo Lenkai Project						
		124	-	124	124	-
Emakoko-Erankau Road						
		285	-	285	285	-

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				-		-
Funds pending approval**				-		-
unapproved projects		321,000		321,000		321,000
PMC savings		978,728		978,728		978,728
AiA	-			-		-
Sub-total	-	1,299,728	-	1,299,728	-	1,299,728
Total	179,441,955	89,684,296	55,427,053	324,553,303	159,438,897	164,814,906

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



17. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Kajiado East Constituency principal activity is to fund national government functions within the constituency.

2. Statement of Compliance and Basis of Preparation

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

The financial statements have been prepared in accordance with the Public Finance Management (PFM Act), and International Public Sector Accounting Standards (IPSAS). The NGCDF Kajiado East has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement.

The NGCDF Kajiado East has recognised all financial assets including cash and cash equivalents held in the operational Account, Deposit Account and PMCs Account; receivables (amount due from the board and other parties); prepayments, Property, plant and equipments (PPE) and intangible Assets acquired during the financial year 2023/2024 upto the reporting date. Liabilities recognised include trade and other payables, third party deposits and gratuity provisions.



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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 transitional period, after the necessary identification and valuation processes have been completed.

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



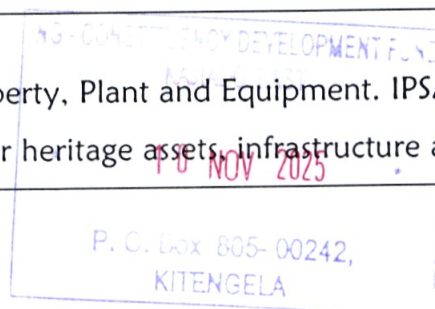
3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
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	<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



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Equipment	and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46: Measurement	<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>
IPSAS 47: Revenue	<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 entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>

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<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 entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

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iii. Early adoption of standards

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

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4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

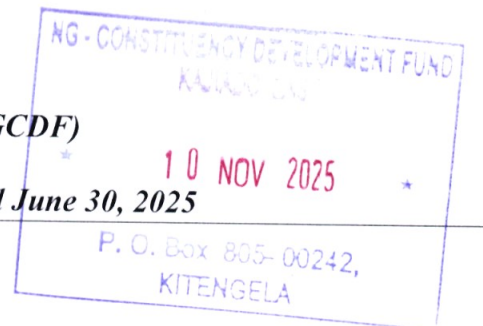
Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each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

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.



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b) Budget information

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

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

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

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

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

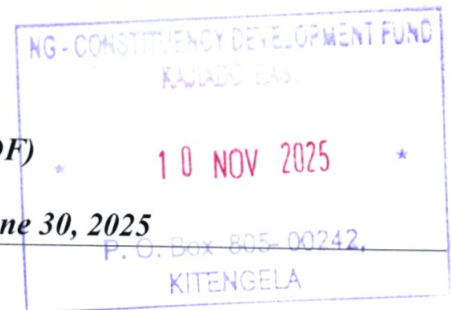
Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the *Entity*. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

e) Intangible assets

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



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f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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





Fair value through surplus or deficit

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

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note 18*

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

h) Provisions

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

i) Social Benefits

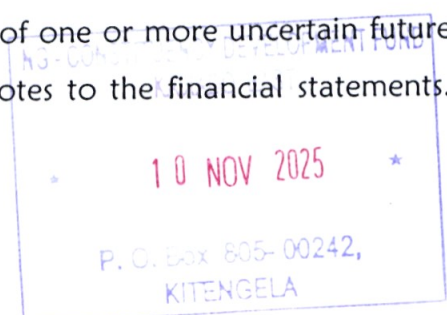
Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognizes a social benefit as an expense for the social benefit scheme at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

j) Contingent liabilities

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

k) Contingent assets

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



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

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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



n) Related parties

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

o) Cash and Cash Equivalents

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

p) Comparative figures

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

q) Subsequent events

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

5. Significant Judgments and Sources of Estimation Uncertainty

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



Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

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

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

Provisions

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



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6. Transfers from the NGCDF Board

Description	Period ended June 30 th 2025
NGCDFB Transfers (2024/2025 FY)	179,640,954
TOTAL	179,640,954

7. Transfers from domestic and foreign partners

Description	Period ended June 30 th 2025
	Kshs
Grants	-
Total	-

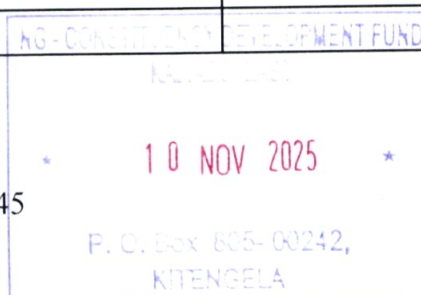
8. Finance income

Description	Period ended June 30 th 2025
	Kshs
Interest Income on Bank Deposits	-
Total	-

(Provide a brief explanation for this revenue)

9. Miscellaneous income

Description	Period ended June 30 th 2025
	Kshs
Rental Income	-
Income from sale of tenders	85,000
Hire of plant/equipment/facilities	-
Other Income Not Classified Elsewhere <i>(specify)</i>	-
Total	85,000



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10. Employees cost

Description	Period ended June 30th 2025
	Kshs
NG-CDFC Basic staff salaries	2,798,466
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	56,000
Gratuity to contractual employees	713,265
Employer Contributions Compulsory national social security schemes	335,768
Employer Contributions Compulsory Housing levy	89,700
Employer contributions to National Industrial Training Authority	5,800
Other Specify	-
Total	3,998,999

11. Committee Expenses

Description	Period ended June 30th 2025
	Kshs
Sitting allowance	3,218,500
Other Committee expenses	3,405,500
Total	6,624,000



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12. Use of Goods and services

Description	Period ended June 30th 2025
	Kshs
Utilities, supplies and services	143,024
Communication, supplies and services	99,742
Domestic travel and subsistence	-
Printing, advertising and information supplies & services	-
Office Rent	-
Training expenses	3,557,700
Hospitality supplies and services	381,500
Insurance costs	140,675
Specialized materials and services	-
Office and general supplies and services	3,209,850
Fuel, oil & lubricants	2,199,950
Bank Charges	17,624
Routine maintenance – vehicles and other transport equipment	35,360
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	541,516
Total	10,326,941

13. Other Government Units Actual expenditure

Description	Period ended June 30th 2025
	Kshs
Primary Schools Actual expenditure	46,107,952
Secondary Schools Actual Expenditure	43,260,604
Tertiary Institutions Actual Expenditure	-
Total	89,368,556



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14. Other Grants and transfers Actual expenditure

Description	Period ended June 30th 2025
	Kshs
Bursary – secondary schools	20,056,106
Bursary – tertiary institutions	15,017,289
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	10,490,697
Climate change mitigation projects	3,531,201
Emergency projects Actual Expenditure	-
Roads projects	-
Others specify	-
Total	49,095,293

15. Depreciation and Amortization Expenses

Description	Period ended June 30th 2025
	Kshs
Property Plant and Equipment	1,668,683
Intangible Assets	-
Total	1,668,683

16. Digital Hubs Expenses

Description	Period ended June 30th 2025
	Kshs
Construction/ renovation/Actual Expenditure	-
Digital Hub utility costs Water, Electricity,	-
Maintenance of ICT equipment	-
Maintenance of building	-
Others (specify)	-
Total	-

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17. Gain/loss on Sale of Assets

Description	Period ended June 30th 2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Gain/loss on Sale of Asset	-

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

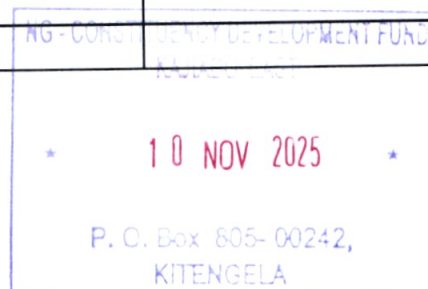
18. Impairment Loss

Description	Period ended June 30th 2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

(Provide brief explanation on assets impairment loss)

19. Cash and Cash Equivalent

Name Of Bank and Account No.	Period ended June 30th 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. 0700261666226(Operations account)</i>	38,781,041	73,094,076
<i>Operations account pending closure (Indicate name & account no.)</i>	-	-
<i>Name of Bank, account No.0700284755703 (Deposit account)</i>	1,414,856	1,046,421
<i>Name of Bank, account No. Various (PMC's account)</i>	73,562,065	12,540,437
Total	113,757,961	86,680,934
Cash Balances		



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Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

20. Receivables from Exchange Transactions

Description	Period ended June 30th 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Total receivables		
Other exchange debtors (<i>Specify</i>)	-	-
Less: impairment allowance	-	-
Total receivables	-	-
a. Current receivables	-	-
b. Non-current receivables	-	-
Total Receivables (a+b)	-	-

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

i. Ageing Analysis for Receivables

Description	Period ended June 30th 2025		Opening Statement 1st July 2024	
	2024/2025 FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	#DIV/0!	-	#DIV/0!
Between 1- 2 years	-	#DIV/0!	-	#DIV/0!
Between 2-3 years	-	#DIV/0!	-	#DIV/0!
Over 3 years	-	#DIV/0!	-	#DIV/0!
Total (a+b)	-	#DIV/0!	-	#DIV/0!



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21. Receivables from Non-Exchange Transactions

Description	Period ended June 30th 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Transfers from NGCDFB	51,640,955	55,426,543
Outstanding imprest	-	-
Total	51,640,955	55,426,543

Ageing Analysis for Receivables

Description	Period ended June 30th 2025		Opening Statement 1st July 2024	
	2024/2025 FY	% of the total	Opening Balance	% of the total
Less than 1 year	51,640,955	100%	55,426,543	100%
Between 1- 2 years			-	
Between 2-3 years	-		-	
Over 3 years	-		-	
Total (a+b)	51,640,955		55,426,543	

22. Prepayments

Description	Period ended June 30th 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	47,407	-
Prepaid Electricity Costs	-	-
Other Prepayments (<i>Specify</i>)	-	-
Total	47,407	-



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23. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Service concession assets	Total
Depreciation Rate		10%	25.00%	20%	12.50%	30.00%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	-	6,643,648	-	-	926,990	-	-	7,570,638
Additions	-	-	-	-	1,826,648	-	-	-	1,826,648
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As At Sep/Dec/Mar/Jun 2024	-	-	6,643,648	-	1,826,648	926,990	-	-	9,397,286
Depreciation And Impairment									
Opening bal accumulated depreciation 1st July 2024	-	-	1,660,912	-	-	278,097	-	-	1,939,009
Depreciation	-	-	1,245,684	-	228,331	194,668	-	-	1,668,683
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At Sep/Dec/Mar/Jun 2025	-	-	2,906,596	-	228,331	472,765	-	-	3,607,692
Net Book Values									
Opening Bal as at 1 st July 2024	-	-	4,982,736	-	-	648,893	-	-	5,631,629
As At June 30th,2025	-	-	3,737,052	-	1,598,317	454,225	-	-	5,789,594

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Valuation

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

22 b) Property, Plant and Equipment at Cost

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

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

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

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



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24. Intangible Assets

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

25. Right-of use assets

Description	Buildings	Motor vehicles	Plant and equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2025	-	-	-	-
Additions	-	-	-	-
As at 30 Sept/Dec/ March/June 2025	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at 30 Sept/Dec/ March/June 2025	-	-	-	-
Carrying Amount				
As at 30 Sept/Dec/ March/June 2025	-	-	-	-

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26. Trade and Other Payables

Description	Period ended June 30th 2025	Opening Statement 1st 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	1 st July 2024	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	



27. Third-Party deposits

	<i>Period ended June 30th 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Retention as at start of the period (A)	366,461	366,461
Retention held during the period (B)	8,211,645	
Retention paid during the period (C)	4,071,581	-
Closing Retention as at June 30th 2025, D= A+B-C	4,506,525	366,461

Retentions aging analysis.

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

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

28. Lease Liabilities

Description	<i>Period ended June 30th 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Balance at the beginning of the period	-	-
Discount interest on lease liability	-	-
Paid during the period	-	-
At end of the period	-	-

Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	<i>Period ended June 30th 2025</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Gratuity at the beginning of the period (A)	679,960	679,960
Gratuity held during the period (B)	713,265	
Gratuity paid during the period (C)		
Total Gratuity provision as at 30th June 2025 D=(A+B-C)	1,393,225	679,960

30. Cash Generated from Operations

	<i>Period ended 30th June 2025</i>
	Kshs
Surplus for the period before tax	18,643,482
Adjusted for:	
Depreciation	1,668,683
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	3,738,182
Changes in deferred income	-
Changes in Third party deposits	4,140,064
Changes in gratuity provision	713,265
Changes in payments received in advance	-
Net cash flow from operating activities	28,903,675

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

31. Financial Risk Management

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

i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	51,640,955	51,640,955	-	-
Bank balances	113,757,961	113,757,961	-	-
Total	165,398,916	165,398,916	-	-
As at 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	55,426,543	55,426,543	-	-
Bank balances	86,680,934	86,680,934	-	-
Total	142,107,477	142,107,477	-	-

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

Financial Risk Management

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Financial Risk Management

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

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	*	*	1,393,225	1,393,225
Total			1,393,225	1,393,225
As at 30th June 2024				
Trade payables	-	-	-	-

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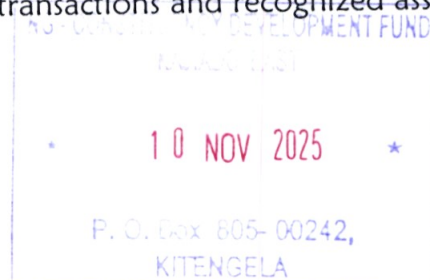
Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	679,960	679,960
Total	-	-	679,960	679,960

iii) Market risk

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

a) Foreign currency risk

The *Entity* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *Entity* manages foreign exchange risk from future commercial transactions and recognized assets and



liabilities by projecting for expected sales proceeds and matching the same with expected payments.

b) Interest rate risk

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

Management of interest rate risk

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

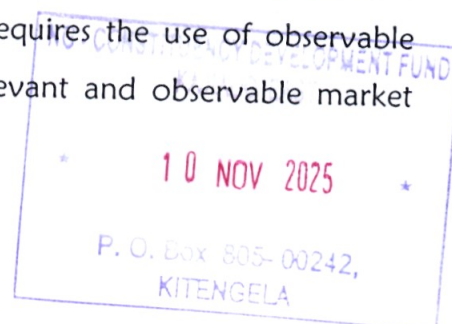
Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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



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

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

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

iv) Capital Risk Management

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

Description	2024/2025 FY	Opening Statement 1 st July
	Kshs	Kshs
Revaluation Reserve	165,336,168	146,692,686
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	165,336,168	146,692,686-
Total Borrowings	-	-
Less: Cash and Bank Balances	113,757,961	86,680,934
Net Debt/(Excess Cash And Cash Equivalentents)	51,578,207	57,011,752
Gearing	31.2%	38.87%

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	<i>2024/2025 FY</i>	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	3,218,500	2,801,253
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	183,426,543	200,176,482
Total	183,426,543	200,176,482

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

(Give details)

Contingent Liabilities

*National Government Constituencies Development Fund (NGCDF)
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Description	2024/2025 FY	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Contingent Liabilities	-	-
Court Case xx against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities arising from Contracts Including PPPs	-	-
Others (Specify)	-	-
Total	-	-

35. Capital Commitments

Capital Commitments	2024/2025 FY	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Authorised for	-	-
Authorised and Contracted for	-	-
Total	-	-

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

36. Events after the Reporting Period

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

37. Ultimate And Holding Entity

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

38. Currency

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

*National Government Constituencies Development Fund (NGCDF)
Kajiado East Constituency
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18. Annexes
Annex 1: Summary of Asset Register

Asset class	Historical Cost balance brought forward (Kshs)	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical Cost (Kshs) At Year/period End
Land	23,905,668	-	-	23,905,668
Buildings and structures	5,000,000	4,750,459	-	9,750,459
Transport equipment	6,051,361	6,643,648	-	12,695,009
Office equipment, furniture, and fittings	3,142,351	-	-	3,142,351
ICT Equipment and Other ICT Assets	-	926,990	-	926,990
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	38,099,380	12,321,097	-	50,420,477



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

PMC	Bank	Account number	Bank Balance 30th June 2025	Opening Statement 1 st July 2024
Kepiro Primary School	Equity Bank	700164248170	-	754.45
Olturoto Primary School	Equity Bank	700280856204	-	407,243.00
Olooltepes Primary School	Equity Bank	700280823682	-	2,384.00
Oleserian Primary School	Equity Bank	700280820099	-	9,393.00
Oloshaiki Primary School	Equity Bank	700280815557	-	1,036.00
Osarai Primary School	Equity Bank	700280813282	-	16,199.00
Lendorko Primary School	Equity Bank	700280731235	-	32,644.00
Isinya Day And Boarding Primary School	Equity Bank	700280716151	509,080.00	509,080.00
Enkasiti Primary School	Equity Bank	700280232563	-	8,800.00
Kitengela Boarding Primary School	Equity Bank	700280064245	-	9,760.00
Safaricom Utumishi Primary School	Equity Bank	700280052248	-	3,465.36
Enkirrigirri Primary School	Equity Bank	700280023160	-	3,394.00
Embuya Primary School	Equity Bank	700279995530	-	13,207.50
Ilaimirror Primary School	Equity Bank	700279981500	-	1,952.00
Ewuaso Primary School	Equity Bank	700279974156	-	151.00
Guadalupe Oltepesi Primary School	Equity Bank	700279966617	-	7,230.00
Sultan Hamud Township Primary School	Equity Bank	700279872035	-	22,714.00
Kag-Ole Nkotila Road	Equity Bank	700279694831	-	8,850.53
Kca-Naserian Road	Equity Bank	700279694744	-	5,452.49
Sunde Primary School	Equity Bank	700278942805	-	3,653.45
Enkonerei Primary School	Equity Bank	700278870888	-	1,064.90

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Ilkidemy Primary School	Equity Bank	700278735408	-	567.30
Lesoit Primary School	Equity Bank	700278717754	-	1,923.00
Ilpolosat Primary School	Equity Bank	700278717109	-	15,563.50
Naretoi Primary School	Equity Bank	700278706148	-	1,219.00
Noongabolo Primary School	Equity Bank	700278700460	-	1,082.00
Olkatetemai Primary School	Equity Bank	700278698579	-	21,435.90
Esoit Sampu Primary School	Equity Bank	700278689153	-	5,043.00
Emamparisuai Primary School	Equity Bank	700277220326	-	85,278.00
Oltukai Primary School	Equity Bank	700272192359	-	11,701.15
Oldupai Primary School	Equity Bank	700272036161	-	25,885.00
Nembuya Primary School	Equity Bank	700271952512	86,306.90	86,306.90
Kitengela Boarding Primary School	Equity Bank	700271863612	-	86,865.00
Sholinke Primary School	Equity Bank	700271857685	-	1,018.00
Noompopong Primary School	Equity Bank	700271821714	-	69,248.00
Noompeuti Primary School	Equity Bank	700271819440	-	74,233.00
Mashuuru Boarding Primary School	Equity Bank	700271790155	-	1,230.00
Korrompoi Primary School	Equity Bank	700271774411	-	27,790.00
Nkusso Primary School	Equity Bank	700271747649	-	14,841.00
Ketooro Primary School	Equity Bank	700271261501	-	68,404.00
Lesonkoyo Primary School	Equity Bank	700270250938	-	57,069.00
Kalebwani Primary School	Equity Bank	700270176041	-	1,175.00
Ilmamen Primary School	Equity Bank	700269980177	-	7,192.00
Oldoinyo Sampu Primary School	Equity Bank	700269953987	-	223.00
Entumoto Primary School	Equity Bank	700269911106	-	2,390.00
Endoinyo Enkerr Primary School	Equity Bank	700269910148	-	12,854.00
Ereteti Primary School	Equity Bank	700269908735	-	20.00

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Oloolng'osuari Primary School	Equity Bank	700269709915	516,287.00	516,287.00
Ilkishumu Primary School	Equity Bank	700269668184	-	4,340.00
Imbuko Primary School	Equity Bank	700262091888	105,305.00	7,766.00
Naserian Pcea Primary School	Equity Bank	700262092161	-	32,392.50
Oloibor Ajijik Primary School	Equity Bank	700262092384	-	1,407.50
Oltinka Loonkaik Primary School	Equity Bank	700262115501	-	102,354.00
Ilmao Primary School	Equity Bank	700262118490	28,151.00	28,151.00
Ilkimunyak Primary School	Equity Bank	700262119319	-	150.00
Oloika Primary School	Equity Bank	700262127807	-	9,077.00
Namunyak Primary School	Equity Bank	700262135669	-	14,186.00
Naserian Primary School	Equity Bank	700262138656	-	42,266.00
Musa Primary School	Equity Bank	700262261904	-	3,792.00
Kiloh Primary School	Equity Bank	700262262278	-	158,494.00
Enkutoto Oo Mbaa Primary School	Equity Bank	700262262499	-	700.00
Samuli Primary School	Equity Bank	700263337717	-	2,755.00
Enooretet Primary School	Equity Bank	700263366588	-	1,400.00
Nkatu Primary School	Equity Bank	700263367136	-	16,075.50
Kunchu Primary School	Equity Bank	700263375147	-	537,735.95
Lenchani Primary School	Equity Bank	700263375906	-	416,800.00
Enkilele Primary School	Equity Bank	700263379748	-	2,960.35
Imaroro Primary School	Equity Bank	700263402993	-	19,918.00
Isinya Township Primary School	Equity Bank	700263414782	-	470.00
Imaroro Primary School	Equity Bank	700263402993	-	35.00
Enyuata Primary School	Equity Bank	700263580389	-	1,415.00
Ilkiushin Primary School	Equity Bank	700263645754	-	13,548.80
Ilmunkush Primary School	Equity Bank	700263668204	-	2,203.00

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Sanare Primary School	Equity Bank	700263688427	-	33,742.00
Noonkobon Primary School	Equity Bank	700263713592	-	9,830.00
Oloitiko Primary School	Equity Bank	700263735730	-	6,376.20
Noosidan Primary School	Equity Bank	700263747562	-	424.50
Nkatu Primary School	Equity Bank	700263783533	-	1,355.00
Ewangan Primary School	Equity Bank	700264081487	-	3,590.00
Ole Nkotila Primary School	Equity Bank	700264166423	-	1,119.00
Mck Kiboko Primary School	Equity Bank	700264264922	-	1,317.50
Paranae Primary School	Equity Bank	700264301178	-	2,134.00
Ilkileku Primary School	Equity Bank	700264370766	255.00	255.00
Elangata Nanyokie Pry School	Equity Bank	700264371008	120,980.00	120,980.00
Safaricom Primary School	Equity Bank	700264411993	-	1,573.00
Lesonkoyo Primary School	Equity Bank	700264613046	-	8,490.00
Olturoto Primary School	Equity Bank	700264699801	-	9,360.00
Noompala Primary School	Equity Bank	700264718359	-	26,868.80
Ewongan Primary School	Equity Bank	700266658712	-	4,450.00
Esarunoto Primary School	Equity Bank	700266675730	-	3,515.00
Enkirgirri Mixed Day And Boarding Primary School	Equity Bank	700267024381	-	2,725.00
Parsinti Primary School	Equity Bank	700267024855	-	10,652.00
Merrueshi Primary School	Equity Bank	700267124971	-	53,478.40
Isara Primary School	Equity Bank	700266839482	-	21,599.00
Tipatet Emakoko Primary School	Equity Bank	700268979199	-	1,606.00
Oloikarra Primary School	Equity Bank	700269043740	-	1,965.00
Eselenkei Primary School	Equity Bank	700284540170	1,636.10	151,613.00
Erankau Primary School	Equity Bank	700269045350	-	268.00
Oloosirkon Primary School	Equity Bank	700269066525	-	28.00

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P.J.Dave Primary School	Equity Bank	700269470543	-	1,519.00
Ilkelunyeti Primary School	Equity Bank	700282079267	-	4,679.00
Olomaiyana Primary School	Equity Bank	700282093953	-	2,358.00
Olperelongo Primary School-	Equity Bank	700279965726	95,210.50	5,629.00
Nkusso Primary School	Equity Bank	700271747649	-	14,841.00
Ilpolosat Primary School	Equity Bank	700278717109	15,564.00	15,564.00
Arroi Primary School	Equity Bank	700269981991	-	14,888.00
Dr Likimani Primary School	Equity Bank	700284540163	-	845,908.60
Inkoirienito Primary School	Equity Bank	700284532463	-	295,174.00
Kitengela Mixed Day And Boarding Primary School	Equity Bank	700284569232	-	319,129.00
Nemasi Primary School	Equity Bank	700284540182	18,452.00	18,452.00
Olosinya Chyulu Primary School	Equity Bank	700284540171	3,965.00	3,965.00
Ole Lenku Primary school	Equity Bank	700285699937	96,180.00	-
Nairataati Primary school	Equity Bank	700285700019	77,824.00	-
Elerai Primary school	Equity Bank	700285699971	167,983.50	-
Gk Athi River Primary school	Equity Bank	700271927947	10,163.00	1,872.00
Endikir Primary school	Equity Bank	700262093591	154,372.00	3,445.00
Ilmaoo Primary school	Equity Bank	700262118490	8,145.00	-
Emarti Primary school	Equity Bank	700271855757	20,434.00	376.00
Enkasiti Primary school	Equity Bank	700263365364	145,528.00	4,297.00
Nonkopir Primary school	Equity Bank	700270160959	180,181.50	2,694.00
Oloonkai Primary school	Equity Bank	700280773895	87,634.00	1,683.00
Utumishi Primary school	Equity Bank	700285821499	2,817,797.00	-
Ilmejooli Primary school	Equity Bank	700280812286	210,121.50	6,203.00
Ilmukutani Primary school	Equity Bank	700262262031	361,528.00	229,025.00
Emakoko Primary school	Equity Bank	700285908972	296,889.00	-

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Oloosidan Primary school	Equity Bank	700286162992	151,296.00	-
Ketura Primary school	Equity Bank	700286132376	85,032.00	-
Namunyak Primary school	Equity Bank	700286497008	1,500,000.00	-
Ormelekeki Primary school	Equity Bank	700272017006	548,575.00	40,928.00
Oloserian Primary school	Equity Bank	700286529616	3,000,000.00	-
Mck Kayianka primary school	Equity Bank	700286534747	3,000,000.00	-
Lempei Primary school	Equity Bank	700286529642	3,000,000.00	-
Enyuata Oorparakuo school	Equity Bank	700286530476	3,000,000.00	-
St.Mark Enkutoto Primay school	Equity Bank	700286531472	2,000,000.00	-
Pj Dave Primary school	Equity Bank	700286529685	2,000,000.00	-
Lenchani Primary school	Equity Bank	700286529565	2,000,000.00	-
Mck Kiboko Primary school	Equity Bank	700286530081	2,000,000.00	-
Oldupai Primary school	Equity Bank	700286529581	2,000,000.00	-
Oloitiko Primary school	Equity Bank	700286534697	2,000,000.00	-
Osarai Primary school	Equity Bank	700286534780	2,000,000.00	-
Parsinti Primary school	Equity Bank	700286534593	2,000,000.00	-
Ilkiushin Primary school	Equity Bank	700286530088	2,000,000.00	-
Emamparisuai Primary school	Equity Bank	700286530093	2,000,000.00	-
Lendorko Primary school	Equity Bank	700286530084	1,500,000.00	-
Meitaiki Matali Pimary school	Equity Bank	700286534724	3,000,000.00	-
Oloosirkon Primary school	Equity Bank	700286528060	1,500,000.00	-
Sultan Hamud Primary school	Equity Bank	700286528075	1,500,000.00	-
Noonngabolo Primary school	Equity Bank	700286528061	1,500,000.00	-
Naserian Primary school	Equity Bank	700286529665	1,500,000.00	-
Musa Primary school	Equity Bank	700286530446	1,500,000.00	-
Isara Primary school	Equity Bank	700286534765	1,500,000.00	-

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Esoit Sambu Primary school	Equity Bank	700286529728	1,500,000.00	-
Ewangan Primary school	Equity Bank	700286534670	1,500,000.00	-
Esarunoto Primary school	Equity Bank	700286528098	1,500,000.00	-
Ewuaso Primary school	Equity Bank	700286545218	1,500,000.00	-
Kisaju Dipak Secondary School	Equity Bank	700280974493	-	901.00
Ilmamen Secondary School	Equity Bank	700280812727	2,168.00	2,168.00
Sholinke Secondary School	Equity Bank	700280209899	-	25,716.00
Kikayaya Secondary School	Equity Bank	700279881909	-	4,896.00
Ereteti Mixed Secondary School	Equity Bank	700279214059	-	200,583.00
Nori Secondary School	Equity Bank	700270056499	642.20	642.20
Oloosirkon Secondary School	Equity Bank	700262130399	510,401.00	2,009,069.00
Noonkopir Girls Sec School	Equity Bank	700262262669	-	1,549.00
Masimba Secondary School	Equity Bank	700263383694	-	2,695.00
Isinya Boys Secondary School	Equity Bank	700263655427	-	4,168.00
Olturoto Secondary School	Equity Bank	700264060871	-	21,175.00
Entaretoi Secondary School	Equity Bank	700264306620	-	915.00
G.K Prison Secondary School	Equity Bank	700264359052	135,199.00	135,199.00
Erankau Secondary School	Equity Bank	700264428503	-	441.90
Noosidan Secondary School	Equity Bank	700264435171	-	2,899.00
Kaputiei Secondary School	Equity Bank	700269550954	383,108.00	389,417.00
Utumishi Secondary School	Equity Bank	700282013262	12,297.00	-
Utumishi Secondary School	Equity Bank	700282013262	65,697.00	65,697.00
Enkasiti Secondary School	Equity Bank	700282029187	93,924.00	-
Enkasiti Secondary School	Equity Bank	700282029187	498,615.00	498,615.00
Elerai Mck Girls Secondary School	Equity Bank	700282053318	-	5,871.00
Merrueshi Secondary School	Equity Bank	700284531065	103,039.00	103,039.00

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Imaroro Secondary School	Equity Bank	700284530995	3,476.00	3,476.00
Korrompoi Secondary School	Equity Bank	700284530999	34,042.00	575,732.00
Isinya Township Secondary school	Equity Bank	700284872412	148,437.60	600,000.00
Isinya Township Secondary school	Equity Bank	700284872412	15,040.00	-
Nkatu Secondary School	Equity Bank	700285734105	387,148.00	-
Ilmamen Secondary School	Equity Bank	700280812727	8,269.00	-
Merrueshi Girls secondary school	Equity Bank	700284531065	330,722.00	-
Korrompoi Secondary school	Equity Bank	700284530999	15,686.00	-
Emaroro Secondary school	Equity Bank	700284530995	161,521.00	-
Merrueshi Girls secondary school	Equity Bank	700284531065	334,921.00	-
Emaroro Secondary School	Equity Bank	700284530995	802,624.00	-
Thomas Fish Secondary school	Equity Bank	700285703948	232,729.00	-
Korrompoi Secondary school	Equity Bank	700284530999	17,481.00	-
Isinya Day Secondary school	Equity Bank	700284872412	1,218,644.30	-
Kitengela Magereza Secondary school	Equity Bank	700264359052	1,150,000.00	-
Ilpolosat Secondary Schools	Equity Bank	860260522681	704,373.50	3,166.50
Utumishi Secondary School	Equity Bank	700282013262	2,100,000.00	-
Oloosirkon Chief Camp	Equity Bank	700281010273	-	1,921.50
Merrueshi Chief Camp	Equity Bank	700280748716	-	3,883.00
New Valley Police Post	Equity Bank	700278216734	-	354.00
Emali Police Post	Equity Bank	700277459629	-	28,441.50
Chuna Ap Post	Equity Bank	700273344743	-	1,738.00
Kitengela Ap Line	Equity Bank	700272873471	302,535.00	302,535.00
Deputy County Commissioner Office Isinya	Equity Bank	700271819697	-	1,000.00
Sholinke Aps Camp	Equity Bank	700262157657	3,333.00	3,333.00
Lempei Chief Camp	Equity Bank	700264220543	-	350.00

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Sholinke Chief Camp	Equity Bank	700264350201	-	245.00
Nooonkopir Ap Line	Equity Bank	700264568982	-	175.00
Kimalat Security Lighting	Equity Bank	700264859472	-	97,290.00
Naserian Chiefs Camp	Equity Bank	700282168707	-	12,664.00
Kisaju Chiefs Office	Equity Bank	700282070448	-	23,975.00
Olooltepes Metro Chief Camp	Equity Bank	700284540175	3,771.00	3,771.00
Mashuuru Police Post	Equity Bank	700284569143	1,493,735.00	501,076.00
Isinya Chiefs Office	Equity Bank	700284883541	52,790.00	52,790.00
Sameri Park Police Post	Equity Bank	700284872423	-	401,388.00
Kenyawa Acc Office	Equity Bank	700285872610	268,382.00	-
Oloosidan Chiefs Camp	Equity Bank	700285860186	113,897.00	-
Korrompoi Chief Camp	Equity Bank	700282710603	-	2,433.49
Ulu Water Project	Equity Bank	700271101843	-	1,890.00
Olooltepes Police Post	Equity Bank	700270982439	-	1,186.00
Noonkopirr Slum Fire Emergency Projects	Equity Bank	700270776913	-	3,000.00
Sultan Hamud Dairy Milk Collection Centre	Equity Bank	700270548708	-	1,348.00
Emarti Dispensary	Equity Bank	700262093414	-	617.50
Oltoruto Dispensary	Equity Bank	700262143386	-	44,380.00
Korrompoi Community Dispensary	Equity Bank	700262155243	-	73,280.00
Kajiado East Constituency Projects Committee	Equity Bank	700262165158	-	23,492.00
Kajiado East Constituency Environmental And Sports Projects Committee	Equity Bank	700262177765	-	10,600.96
Osarai Dispensary	Equity Bank	700263417125	-	79.50
Olooltepes Dispensary	Equity Bank	700263417614	-	13,920.00
Naserian Dispensary	Equity Bank	700263418998	-	165,951.00
Mashuuru Dispensary	Equity Bank	700263736512	-	387.00
New Valley Bridge	Equity Bank	700263754536	-	8,024.00

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Mazord Drive	Equity Bank	700263781678	-	1,122.50
Olooltepes Dam	Equity Bank	700263786324	-	305.00
Inkukoun Dispensary	Equity Bank	700263787013	-	70.00
Noongabolo Water Project	Equity Bank	700263921532	-	85.00
Sholinke Road	Equity Bank	700264121216	-	1,305.00
Naserian Borehole	Equity Bank	700264358877	-	8,855.00
Oloosirkon-Erankau Road	Equity Bank	700264426890	-	350.00
Oloika-Accacia Road	Equity Bank	700264428343	-	1,780.00
Emali Community Water Project	Equity Bank	700266415414	-	6,445.00
Nairatat Community Water Project	Equity Bank	700266415449	-	495.00
Namunyak-Naserian Road	Equity Bank	700266529608	-	10.00
Enkasiti-Oloolokitokoshi Road	Equity Bank	700266658865	-	1,460.00
Oldonyo Lenkai Project	Equity Bank	700266687894	-	124.00
Emakoko-Erankau Road	Equity Bank	700267502742	-	285.00
Road Block Road Along Emali-Loitokitok Road	Equity Bank	700268015553	163.20	163.20
Kag-Enkeju Oolawarak Road	Equity Bank	700268015958	163.20	163.20
Kajiado East Ng-Cdf Environment Project	Equity Bank	700284530967	4,401.82	4,401.82
Arroi Primary School	Equity Bank	700284530967	192,263.58	
Ilmamen Primary School	Equity Bank	700284530967	192,263.58	
Gk Prison Primary School	Equity Bank	700284530967	192,263.58	
Jamii Bora Primary School	Equity Bank	700284530967	192,263.58	
Lesoit Primary School	Equity Bank	700284530967	192,263.58	-


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Kunchu Primary School	Equity Bank	700284530967	192,263.58	
Nkatu Secondary School	Equity Bank	700284530967	192,263.58	-
Pj Dave Primary School	Equity Bank	700284530967	192,263.58	-
Merrueshi Girls High School	Equity Bank	700284530967	192,263.58	-
Kitengela Acc Office	Equity Bank	700284530967	192,263.90	-
Kajiado East Ng-Cdf Sports	Equity Bank	700262177765	5,177.00	5,177.00
Imaroro-Kiu Road	Equity Bank	700276615156	-	61,229.76
Konza Mabatini Road	Equity Bank	700276315983	-	1,564.36
Sultan-Eselenkei Road	Equity Bank	700276315329	-	1,887.39
Total			73,562,064.94	12,540,437.31

NG-CONSTITUENCY DEVELOPMENT FUND
KIAZI
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KITENGELA

Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/MRO/NGCDF/KJD EAST/2023/2024(20)	<p>1. Delay in Implementation of Projects</p> <p>Review of the approved code list and Project Implementation Status (PIS) report revealed that the Fund had budgeted to implement thirty-five (35) projects worth Kshs.98, 530,541 in the financial year under review. However, none of the approved projects had started.</p> <p>In the circumstances, value for money totaling Kshs.98, 530,541 allocated to projects which had not started could not be confirmed.</p>	<p>1)The project funding for this financial year remained a challenge due to circumstances beyond the constituency and the Board.</p> <p>2)The under expenditure was caused by late disbursement of funds from NG-CDF BOARD-</p> <p>3)In the financial year 2023/2024, there was a challenge in implementing the approved projects since the Government faced a budget hitch occasioned by finance bill rejection.</p> <p>4) Attached please find copies of AIEs, showing when the funds were received for actual implementation of projects.</p>	Not resolved	

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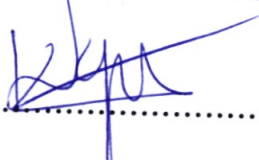
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/MRO/NGCDF/KJD EAST/2023/2024(20)	<p>Failure to Return Unspent Balances</p> <p>The statement of assets and liabilities and as disclosed in Note 11A to the financial statements reflect cash and cash equivalents balance of 74,088,322. However, Note 19.4 to the financial statements reflects PMC balances of Kshs.6,131,966 which includes a balance of Kshs.1,262,255 in respect to completed projects which was not transferred to the Constituency Development Fund Account contrary to Section 12(8) of the National Government Constituencies Development Fund Act 2015 which requires any unspent balances to be transferred to the Fund account.</p> <p>In the circumstances,</p>	<p>The PMCs balances for the complete and handed over projects from the financial year 2013 has been returned back to the main account, attached please find a cash book extract to verify the same and a copy of the authority letter from the NGCDF Board authorizing use of the said funds in other projects.</p>	Not Resolved	

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National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Management was in breach of law.			

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 * 10 NOV 2025 *
 P. O. Box 805-00242,
 KITENGELA



Name: Jenaide Wangechi
 Fund Account Manager.

