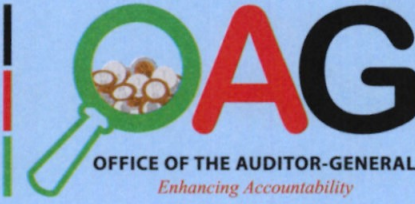


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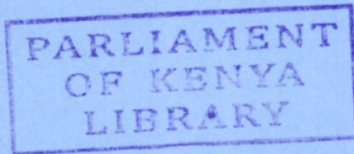
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OFFICE OF THE AUDITOR-GENERAL  
Enhancing Accountability



# REPORT



OF

## THE AUDITOR-GENERAL

ON

### NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - EMURUA DIKIRR CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE, 2025

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	07 APR 2026 <span style="border: 1px solid black; padding: 2px;">DAY.</span>
TABLED BY:	Hon. Samuel Chapkong'a, MP
CLERK-AT THE-TABLE:	Ar Shiduko





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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**EMURUA DIKIRR CONSTITUENCY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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

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

**A. Acronyms**

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

## **B. Definition of Key Terms**

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

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

## **2. Key Constituency Information and Management**

### **(a) Background information**

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

### **Mandate**

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.

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- 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**

*National Government Constituencies Development Fund (NGCDF)  
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Equitable Socio-economic development countrywide.

**Mission**

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

**Core Values**

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

### **Functions of NG-CDF Committee**

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

### **(b) Key Management**

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

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

### **Fiduciary Management**

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

No	Designation	Name
1.	AIE holder	Kenneth Lemain
2.	National Sub-County Accountant	Benson Aseka
3.	Chairman NGCDFC	Everson Cheruiyot
4.	Member NGCDFC	Kipsiele Towett
5.	Member NG CDFC	Stanley Kipkorir Rotich

### **(c) Fiduciary Oversight Arrangements**

The Audit Committee of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Emurua Dikirr Constituency. The reports and recommendations of the Audit Committee, when adopted by the NGCDF Board, are forwarded to the Constituency

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Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

**(d) NGCDF Emurua Dikirr Constituency Headquarters**

Emurua Dikirr Constituency NGCDF Headquarters  
P.O. Box 119-20401  
NG-CDF Building Emurua Dikirr.  
Kenya

**(e) NGCDF Emurua Dikirr Constituency Contacts**

Telephone: (254)-0727 943 846  
E-mail: [cdfemuruaDikirrconstituency@gmail.com](mailto:cdfemuruaDikirrconstituency@gmail.com)  
Website: [www.ngcdf](http://www.ngcdf)

**(f) NG-CDF Emurua Dikirr Constituency Bankers**

1. Emurua Dikirr Ng-Cdf Operational Account.  
Equity Bank Kilgoris Branch  
A/C No.1230261760486  
P.O.Box 119-20401  
Chebunyo
2. Emurua Dikirr Ng-Cdf Deposit Account.  
Equity Bank Branch Kilgoris  
A/C No.  
P.O. Box 119 – 20401  
Chebunyo
3. Projects Management Committee Accounts  
  
Equity Bank Branch Kilgoris  
P.O. Box

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Equity Bank Branch Sotik  
P.O. Box

Equity Bank Branch Bomet  
P.O. Box

KCB Bank  
Branch Bomet  
P. O. Box

**(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**




(provide details for all the NG CDFC members in the format below)

Name	Details
<p><i>Insert each member's passport-size photo and name.</i></p>  <p>Chairman: Everson Cheruiyot</p>	<p><i>Provide a concise description of each member's date of birth, key academic and professional qualifications, and work experience.</i></p> <p>Date of Birth 01/01/1989 Academic: Form Four Certificate Working Experience. Has been a member of NG-CDF committee for the last 3Years</p>
 <p>Member 2 Stanley Rotich</p>	<p>Date Of Birth 01/01/1972 Academic: Form Four Certificate Working Experience. Has been a businessman and a NG-CDF committee 5 Years</p>
	<p>Date of Birth 08/08/1997 Academic: Form Four Certificate Working Experience. 5 Years</p>

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<p><i>Member 3 Risper Cherotich</i></p> 	<p>Date of Birth 08/08/1989 Academic: Form Four Certificate Working Experience. She has been a farmer and a board member for Cheserton Secondary for 2 Years</p>
<p><i>Member 4 Chebet Irine Langat</i></p> 	<p>Date of Birth 08/08/1986 Academic: Form Four Certificate Working Experience. He is a businessman a board member for Both Kibisorwet Secondary and Kibibo Teres Primary school for the last four years.</p>
<p><i>Member 5 Kiprono Bett Peter</i></p> 	<p>Date of Birth 01/01/1972 Academic: Form Four Certificate Working Experience. He is a farmer and has been in the NG-CDF committee for 7 Years</p>
<p><i>Member 6 Kipsiele Towet</i></p>	

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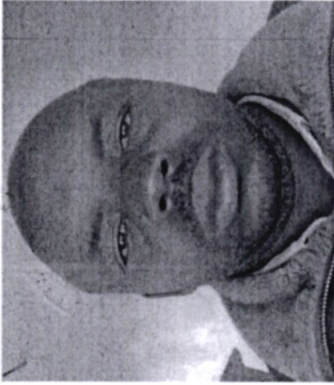
 <p>Member 7 Joyce Rutoh</p>	<p>Date of Birth 01/01/1976                      Academic: Form Four Certificate                      Working Experience. She is a farmer, a board member Lelagoin Secondary and has been NG-CDF committee for 3 Years</p>
 <p>Member 4 John Kibet Mitei</p>	<p>Date of Birth 01/01/1975                      Academic: Form Four Certificate                      Working Experience. He is a farmer, and has been NG-CDF committee for 3 Years</p>
	<p>Date of Birth: 1971                      Academic: Bachelor of Arts Economics and Sociology, MBA                      Working Experience. 19 Years</p>

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Fund Account Manager	
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#### 4. NG-CDFC Chairman's Report



Everson Cheruiyot

On behalf of EMURUA DIKIRR NG-CDF Committee and staff, I am profoundly glad in presenting the FY 2024/2025 annual report and financial statements for the fund. EMURUA DIKIRR NG-CDF committee continued to discharge its core mandate in prudent, transparent and accountable management of the fund, considering projects proposal as proposed by the residents of EMURUA DIKIRR constituency and ensure that all approved projects meet the requirements of sec 24 of the Act, Capacity building of the project management committees (PMCS), monitoring and evaluation of the funded projects. As per the provisions of the NGCDF Act 2015(as amended in 2016), this was achieved mainly through timely disbursement of received funds to the project management committees (PMC), projects monitoring and regular NGCDF committee meetings.

EMURUA DIKIRR NG-CDF committee registered exemplary performance in the year under review as demonstrated by implementation of projects, programmes and activities in the sectors of Education, security and environment which fall within the mandate of the Fund established by the NGCDF ACT 2015(as amended in 2016).

The fund augmented the national government `s infrastructure development in education sector through construction, renovation and equipping of schools.

#### **In detail, NG-CDF EMURUA DIKIRR has been able to achieve the following during the financial year;**

During the financial year, the NGCDFC did implement;

1. 52 new classrooms.
2. Completed 2 classrooms.
3. Two Laboratories

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4. One Dormitory
5. One Library
6. Three Administration blocks.
7. And a number of pit latrines through Emergency.

Majority of these projects are 2024/2025 financial year project.

In addition, the fund supported retention of students in secondary and tertiary institutions through issuance of bursary. A total of ksh. 46,026,861.30 was awarded as bursary to needy students in the constituency. EMURUA DIKIRRNG-CDF committee has developed bursary award criteria to ensure only the needy students are awarded bursary.

**A). Budget Performance**

In the financial year 2024/2025 EMURUA DIKIRR NG-CDF budget performance against actual amounts for current year based on economic classification and programmers, was derailed by untimely and unpredictable disbursement of funds to the constituency by the NG-CDF BOARD,

In the financial year ended June 30<sup>th</sup>, 2025, EMURUA DIKIRR NG-CDF had a cumulative approved budget of Kshs 170,469,856.74 out of which Kshs 128,000,000 was received from the NG-CDF Board and opening bank balance of Kshs. 107,785,228.82.

**NG-CDF EMURUA DIKIRR disbursed the received funds as follows;**

Kshs. 6,980,900.00 was issued as bursaries to needy students in the constituency, Kshs 2,721,200.00 was used in payment of NG-CDF committee allowances, Monitoring, Evaluation, use of goods and services and other administration expenses, Kshs 6,873,382 was used in payment of NG-CDFC staff salaries and gratuity, Kshs 5,926,325.00 was disbursed to EMURUA DIKIRR NG-CDFC Climate change mitigation activities in primary school, Kshs 8,972,097.72 was used to fund emergency occurrences in the constituency,

Receipt/Expense Item	Final Budget	Total Expenditure	Budget Utilization Difference	% of Utilization

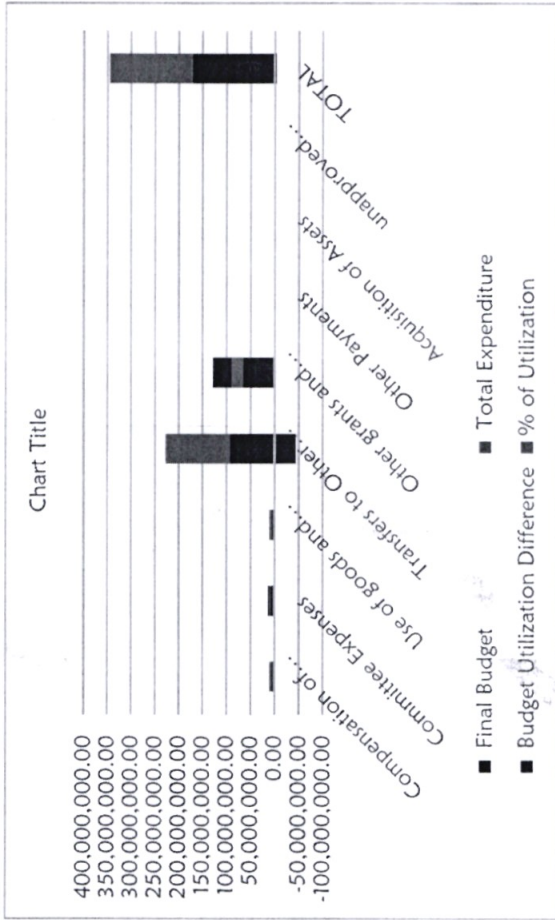
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<b>PAYMENTS</b>				
Compensation of Employees	4,462,000.00	5,926,325.00	-1,464,325.00	<b>133.00</b>
Committee Expenses	6,530,287.00	2,721,200	3,809,087.00	<b>41.00</b>
Use of goods and services	3,900,000	6,873,382	-2,973,382.00	<b>176.00</b>
Transfers to Other Government Units	91,400,000	135,940,839	-44,540,839.00	<b>145.0</b>
Other grants and transfers	64,177,570	24,769,818	39,407,752.00	<b>39.00</b>
Other Payments				
Acquisition of Assets	-	-	-	-
unapproved allocation	-	-	-	-
<b>TOTAL</b>	<b>170,469,857.00</b>	<b>176,231,564.00</b>	<b>5,761,707.00</b>	<b>103</b>

**National Government Constituencies Development Fund (NGCDF)**

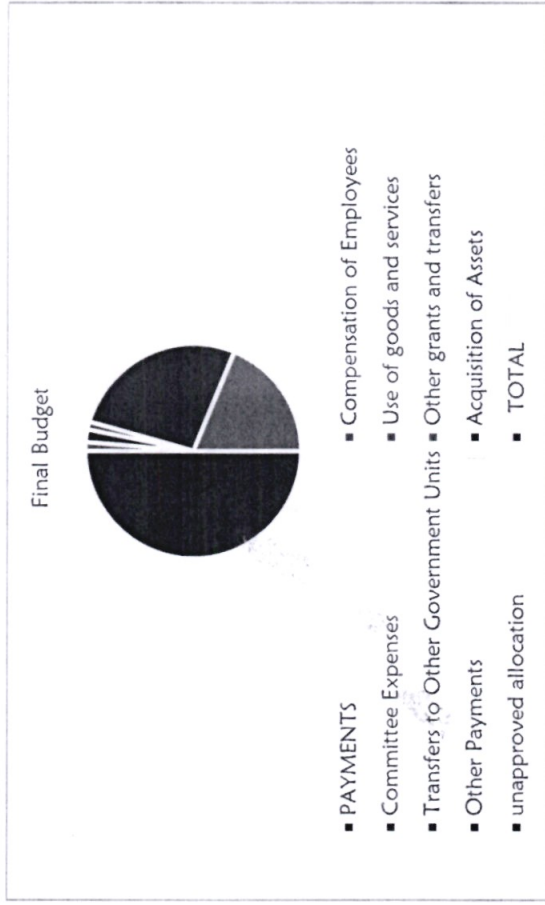
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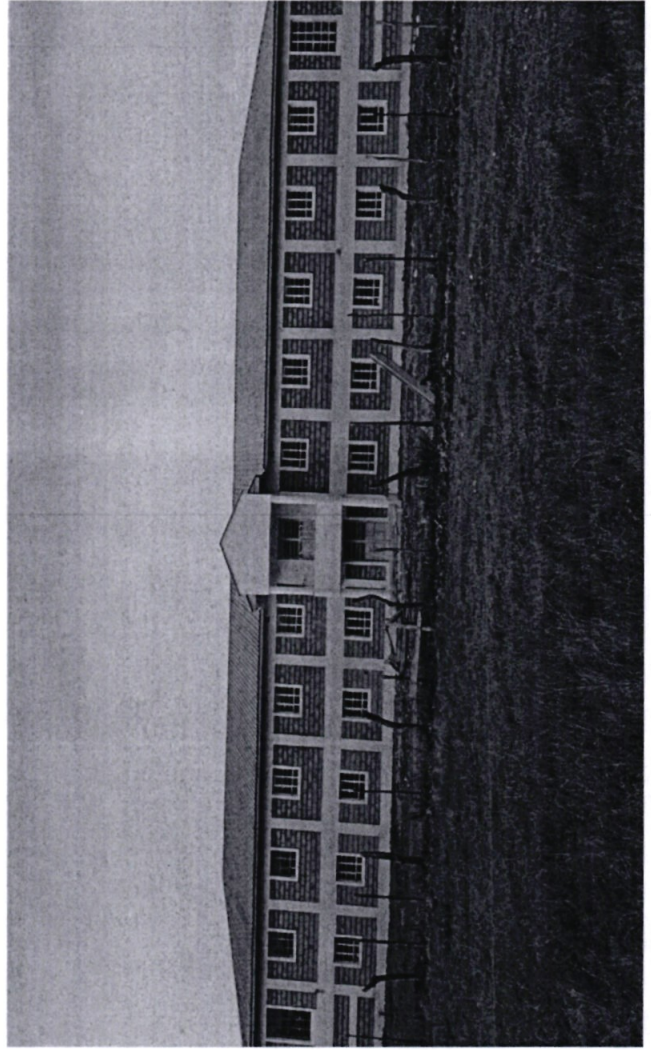
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**KEY ACHIEVEMENTS**

The following are some of the key projects that have been undertaken.



**Project 1: KMTc TRANSMARA CAMPUS Construction of students Hostel.**



**Project 2: Established Emurua Dikirr Girls: Construction of four classrooms.**



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**Project 2: Established Simotwet Shiners Primary: Construction of two classrooms.**

**Project 3**  
Kibisorwet Secondary School



**Project 4**  
Chemamul Primary School



**Project 5**  
Chebomot Primary School



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## **B). Emerging issues related to NG-CDF in EMURUA DIKIRR**

The following are some of the emerging issues that are experienced as a result of the current economy.

### **1. Restructuring of the Education Funding**

The move by the government to restructure the education funding for the tertiary institutions through changing of the HELB funding structure has brought a lot of pressure to the NGCDF Bursary Funds as many students are now seeking for scholarships from the constituency to enable them continue with their studies

### **2. Junior Secondary School**

The introduction of the Junior Secondary School through the CBC Education system has brought a lot of pressure to the existing facilities in various primary schools. There is need for construction and equipping of new classrooms and laboratories to accommodate the students.

### **3. Inflation Rates**

With the current economic position where the rate of exchange of Kenyan shillings to dollar continues to rise, there has been an increase in the cost of construction materials. Hence those projects that were submitted to the board before inflation may not be completed with the original budgeted cost necessitating need for variations and additional funding.

### **Challenges and solutions**

- Many projects delayed due to late disbursement of public funds. We hope that this will improve to enable us do the projects in time. We have however been able to utilize the funds adequately as they are disbursed by the Board
- There is also a challenge in the education funds set for bursary. The number of needy students within Emurua Dikirr constituency is too high compared to the available funds for the same. We wish to increase the amount allocated to bursary funds in the coming financial years.
- Getting Acknowledgement Receipts from the members of the Public when they are issued with bursary has been a challenge. We have been able to disburse combined cheque to those schools that are closer or where students are many in one school and this has enabled

us get a few Bursary Acknowledgement Receipts and hence meet the requirements set for the same. We have also been doing civic education and awareness of the need for the bursary beneficiaries to bring back bursary acknowledgement receipts from the institutions once they have collected their cheques and taken them to schools.

Otherwise, the impact of the NG-CDF kitty is felt in the constituency and we hope and pray that the fund lives longer and longer in order to impact positively more and more lives in Kenya.

**Way forward**

As we appreciate the continued support from the National Government in making slight additions to the kitty, we however regrettably wish to say that it's not enough to assist the constituency make the rapid anticipated challenge of providing proper infrastructure for the education sector and security organs. The National Government should seriously consider the re-introduction of the poverty index scheme for the distribution of the national cake.

- We remain committed as a committee to ensure that the fund makes the expected impact in the constituency in terms of enabling needy and bright students attend and complete their formal education in a convenient environment.
- We are also focused to ensure our constituency achieve the lowest regional and national crime indices

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**EVERSON CHERUIYOT**  
**Chairman NGCDF Committee**

Statement of Performance against Predetermined Objectives for FY2024/25

**Introduction**

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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 *Emurua Dikirr Constituency 2023-2027* plan are to:

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

**Progress on the attainment of Strategic development objectives**

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2024/25 -we increased number of classrooms/dormitories/laboratories etc in schools/institutions - We disbursed bursary totalling to kshs. 46,026,861 to needy students in both secondary (5017 Students), tertiary and university (1487 Students).
Security	To have a safe and secure environment for business,			

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	learning and where the residents go about their lives without fearing for their lives and property.			
Climate change mitigation activities				
Emergency	To be able to urgently address Unforeseen occurrences in the constituency.	Immediate restoration of daily activities at minimum disruption of daily life occasioned by unforeseen Occurrences.	Numbers of usable physical infrastructure build and other emergency related activities addressed.	In FY 24/25 - We had emergency intervention constructing 16 number four door pit latrines in sixteen in primary schools.
Others(Specify)				

## **5. Governance Statement**

### **Introduction**

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

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

- a) One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- b) Officer of the Board seconded to the constituency who is be the secretary of the selection panel
- c) Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

Further the NG-CDF regulations require that one to serve as member of the NGCDF committee he or she must be;

- a) citizen of Kenya
- b) ordinarily resident voter of the constituency
- c) able to read and write and communicate in English and Kiswahili
- d) meet the chapter six of the constitution
- e) Available to participate in the activities of the constituency
- f) For youth nominee he or she must have attained age of 18 years but below age of 35yrs and
- g) For persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

**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 person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
  - (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
  - (f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
  - (g) One member co-opted by the Board in accordance with Regulations made by the Board.
- (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.

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(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.

(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.

#### **Process of Formation of the NGCDF Committee**

To facilitate this, the selection panel invited interested and qualified members of the public for appointment to the NG-CDF committee. The panel invited the public through advertisement publicized in churches, public offices notice boards at the chiefs and assistant Chiefs offices and other public areas in the constituency.

The selection panel developed a short-listing criterion which enabled identification of the nominees for interviews. Two additional nominees were proposed by Emurua Dikirr Constituency Office as per section 43 of the NG-CDF Act, 2015.

The persons appointed are drawn from different groupings as follows:

#### **Categories of Selected Candidate**

##### **(a) Picked by the selection panel**

<b>S/NO</b>	<b>NAME</b>	<b>CATEGORY</b>	<b>POSITION</b>
<b>1</b>	KipsieleTowett	Male Adult	Chairman
<b>2</b>	Jackline Rutto	Female Adult	Member
<b>3</b>	Everson Cheruiyot	Male Youth	Member
<b>4</b>	Risper Cherotich	Female Youth	Member
<b>5</b>	Stanley Rotich	Male Adult	Member

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**(b) Constituency office nominees**

S/NO	NAME	CATEGORY	POSITION
1	Kiprono Peter Bett	Constituency office Nominee	Member
2	Chebet Irine Langat	Constituency office nominee	Member

S/NO	Name	Category	Position
1	John Mitei	PLWD	Member

The committee members comprise of:

S/No	Name	Category	Statutory Provision Under Ng-Cdf
1	Everson Cheruiyot	Male Youth	Appointment, Pursuant To Sect. 43(2)(E)
2	Risper Cherotich	Female Youth	Appointment, Pursuant To Sect. 43(2)(C)
3	Chebet Irine Langat	Female Adult	Appointment, Pursuant To Sect. 43(2)(E)
4	Jackline Rutto	Female Adult	Appointment, Pursuant To Sect. 43(2)(C)
5	John Mitei	PWD	Appointment, Pursuant To Sect. 43(2)(D)
6	Kipsiele Towett	Male Adult	Appointment, Pursuant To Sect. 43(2)(B)
7	Stanley Rotich	Male Adult	Appointment, Pursuant To Sect. 43(2)(B)
8	Kiprono Peter Bett	Male Adult	Appointment, Pursuant To Sect. 43(2)(B)

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The above committee was gazetted on 21<sup>st</sup> May 2025 by the Chief Executive Officer of the Board via Gazette Notice Vol. CXXVII-No. 98

The members took over the office on the first meeting on 23<sup>rd</sup> June 2025 and went through the process electing the chairperson and the secretary of the committee. The following members were elected.

1. Chairperson                      **-Mr. Everson Cheruiyot**
2. Secretary                         **-Mrs. Chebet Irine Langat**

During its first meeting, a Constituency Committee established Sub-Committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board.

The two sub-committee are as follows:

- i.       Bursary Sub Committee
- ii.      Monitoring and evaluation Sub Committee

The following were appointed to the different committee

**a. Bursary committee**

1. Peter Kiprono Bett - Chairperson
2. Risper Cherotich - Secretary
3. Everson Cheruyot - Member

**b. Monitoring and evaluation Sub Committee**

1. Stanly Rotich - Chair
2. Jackline Rutto - Member
3. Chebet Irine Langat - Member

The chairperson and the secretary are members of all the committees. The DCC is the member of the complaints committee, while representative from the ministry of education office is also co-opted to be in the Bursary committee

**a. NG-CDF tenure**

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the NG-CDF Act 2015.

**b. The Role of the Constituency Committee**

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

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

**c. Removal of a member**

Members of the NGCDFC may be removed in accordance with the provisions of the NG-CDF Act, 2015, and relevant regulations.

Grounds for removal include

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

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**d. NG-CDFC Induction and training**

Upon appointment, NGCDFC Members undergo a comprehensive induction program. This program equips Members with a thorough understanding of their roles, responsibilities, and ethical obligations. Training sessions are conducted regularly to keep Members updated on relevant laws, regulations, and best practices in governance, finance, and project management.

The constituency undertook NG-CDFC training at Continental Hotel in Mombasa on May 2024.

**e. Number of Meetings held**  
**Schedule of meetings held during the FY 2024/2025**

The NG-CDFC holds regular meetings to deliberate on NG-CDF matters, project progress, and financial issues. The Committee convenes at least once every quarter, and at most twenty-four meetings in a year. It also includes additional meetings scheduled in between to address emerging issues and project needs. We have been able to conduct 24 meeting and during the time we were able to hold 13 meetings and 11 subcommittee bursary meeting.

S/NO	Name of committee member	Meetings held											
		4/7/24 30/7/24	2/8/24 28/8/24	5/9/24 26/9/24	8/10/24 30/10/24	4/11/24 22/11/24	04/12/24 24/12/24	01/1/25 24/1/25	5/2/25 19/2/25	4/3/25 20/3/25	8/4/25 29/4/25	5/5/25 20/5/25	9/6/25 20/6/25
	Name	√	√	√	√	√	√	√	√	√	√	√	√
1	Everson Cheruiyot (Chairperson)	√	√	√	√	√	√	√	√	√	√	√	√
2	Risper Cherotich (Member)	√	√	√	√	√	√	√	√	√	√	√	√
3	Chebet Irine Langat (Secretary)	√	√	√	√	√	√	√	√	√	√	√	√
4	Jackline Rutto (Member)	√	√	√	√	√	√	√	√	√	√	√	√
5	John Mitei	√	√	√	√	√	√	√	√	√	√	√	√
6	Kipsiele Towett (Member)	√	√	√	√	√	√	√	√	√	√	√	√
7	Stanley Rotich (Member)	√	√	√	√	√	√	√	√	√	√	√	√
8	Kiprono Peter Bett (Member)	√	√	√	√	√	√	√	√	√	√	√	√
9	Solomon Balale (Member)	√	√	√	√	√	√	√	√	√	√	√	√

**f. Members' Remuneration**

NG-CDFC Members serve the constituency and are not given a salary but an allowance as compensation for their service. This ensures that their decisions and actions are guided solely by the best interests of the constituency and not influenced by personal gain with chairperson sitting allowances at Kshs 7,000 and members at Kshs 5,000

**g. Disclosure Policy on Conflict of Interest**

The NG-CDFC is committed to maintaining the highest standards of integrity and transparency. To address potential conflicts of interest, Members are required to disclose any personal, financial, or professional interests that may conflict with their responsibilities as NG-CDFC Members. In cases of conflicts, Members are expected to excuse themselves from relevant discussions and decisions, and these conflicts are duly recorded in the minutes of the meetings.

**h. Succession plan**

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

**i. Ethics and 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, most members of NGCDFC Emurua Dikirr adhered to the above ethical issues

**j. Risk Management**

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The NG-CDFC recognizes the importance of risk management in the prudent utilization of NG-CDF funds. The Committee, in collaboration with relevant stakeholders, assesses and mitigates risks associated with project implementation, financial management, and governance. Regular risk assessments are conducted to identify potential threats and develop strategies to address them. This governance statement reflects our commitment to ensuring responsible and effective governance of the Emurua Dikirr NG-CDF. It provides transparency and accountability to the constituents we serve and upholds the principles of good governance in all our activities.

**6. Management Discussion and Analysis**

The National Government Constituency Development Fund has been instrumental in Kenya’s development. As it has allocated billions of shillings to various constituencies since its inception. Here’s an overview of Emurua Dikirr NG-CDF operational and financial performance over the past five years.

Financial Year	Amount allocated (Kshs)	AMOUNT DISBURSED (Kshs)	EXPENDITURE(Kshs)
2020/2021	137,088,879.31	137,088,879.31	137,088,879.31
2021/2022	137,088,879	137,088,879	137,088,879
2022/2023	138,215,033	138,215,033	138,215,033
2023/2024	166,593,720	164,593,720	164,593,720
2024/2025	170,469,568.74	165,969,568.74	-

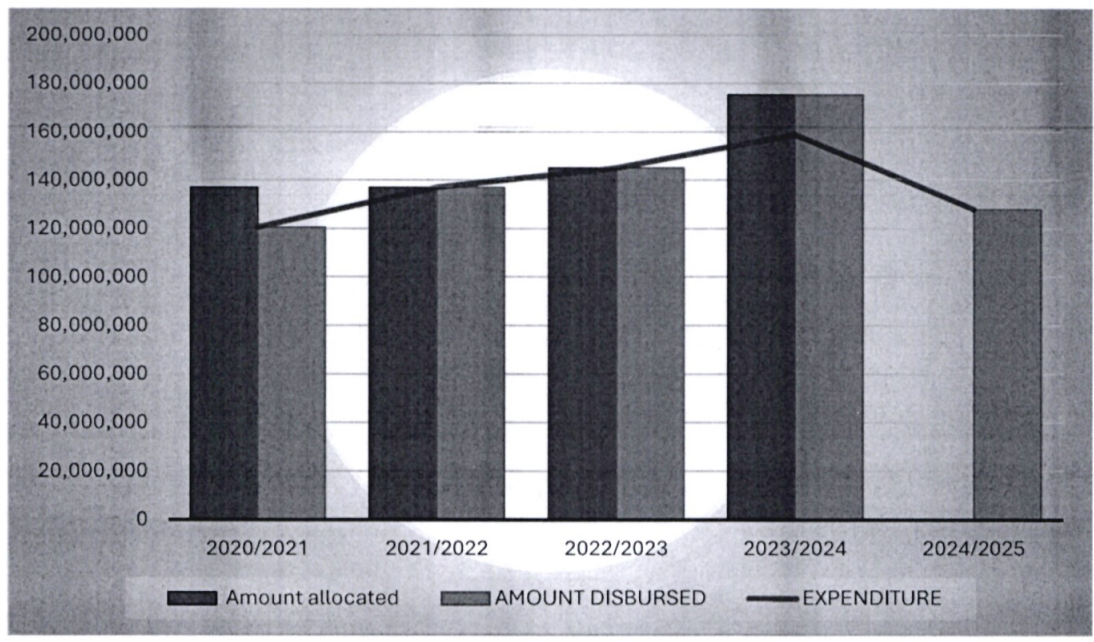


Figure 1. Emurua Dikirr NG-CDF Financial Performance

**Operational Performance:**

Emurua Dikirr NG-CDF has implemented various projects across the constituency, focusing on education, security, and infrastructure development.

The fund has been instrumental in

- a. Education: Funding schools, classrooms and bursaries
- b. Security: Constructing National Government Administration offices, chief’s/assistant chief’s offices and police offices.

- c. Infrastructure Development: Supporting various infrastructural projects.
- d. Climate Change Mitigation: Enhancing conservation and restoration of forests in the constituency.

**a) Key projects implemented or On-going.**

**1. Emurua Dikirr Girls Sec. School Primary school**

Background information of Emurua Dikirr Girls Sec. School

It is a newly established school in Ilkerin ward to enable girl child from emurua dikirr vicinity to easily access basic education

**b) Compliance with statutory requirements**

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

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

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

**c) Review of the Economy, Sector and Future Developments**

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

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

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

### **Major Risks facing the Fund**

Despite its successes, NG-CDF faces challenges such as:

1. Delayed Disbursement of funds- NG-CDF has faced challenges with delayed disbursement of funds from National Treasury, which affects project implementation and service delivery
2. Inadequate Budget Allocation- The funds allocation is based on the percentage of the national revenue, which may not be sufficient to meet the development needs of constituencies.
3. Fiscal pressure- The country's fiscal pressure such as debt repayment can impact availability of funds for NG-CDF
4. Institutional Challenges- NG-CDF faces institutional challenges that hinder effective utilization of funds, including inadequate monitoring and evaluation.

### **Fund's Review on Economy**

NG-CDF has been a crucial factor in Kenya's economic development, particularly at the grassroots level. Here's a review of its economic impact:

- **Funding Allocation-** NG-CDF allocates funds directly to constituencies, supporting local development projects in education, infrastructure, and other essential services.
- **Development projects:** The fund has implemented various projects including construction of schools improving living standards and access to basic services.
- **Economic Growth:** By investing in local projects, NG-CDF contributes to economic growth, job creation, and poverty reduction in constituencies.

### **Future Development of the Fund**

NG-CDF in Kenya is expected to continue focusing on key areas like education, infrastructure, and economic empowerment with a growing emphasis on digital literacy and sustainable development.

The fund will expand its reach through initiatives like constituency innovation hubs and digital hubs at the ward level to enhance access to online opportunities and improve efficiency through automation.

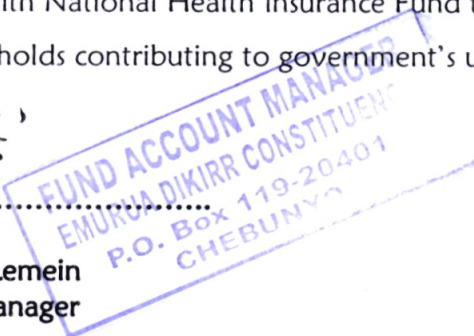
NG-CDF is involved in tree planting projects highlighting a growing focus on environmental sustainability.

Projects like police offices, provision of bursaries, construction of educational infrastructure, demonstrate a commitment to community development, improve security, support students' education, and improve public service.

It also partners with National Health Insurance Fund to provide health insurance to vulnerable households contributing to government's universal health coverage goals.



**Name: Kenneth Lemein  
Fund Account Manager**



## **7. Environmental and Sustainability Reporting**

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

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

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 23/24 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

- The constituency has in the year under review allocated Kshs 2M towards installation of water tanks and water harvesting in 10 schools
- This will help in improving sanitation in schools.
- The constituency engage the youth in tree planting exercises and purchase tree seedlings from youth nurseries

## **3. Employee welfare**

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

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

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms

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of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

#### **4. Market place practices-**

Emurua Dikirr NGCDF Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

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

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

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

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


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

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

### **Public Awareness**

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

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

.....  
  
**Name: Kenneth Lemein**  
**Fund Account Manager.**

FUND ACCOUNT MANAGER  
EMURUA DIKIRR CONSTITUENCY  
P.O. Box 119-20401  
CHEBUNYO

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

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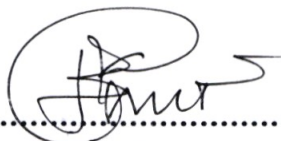
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The Accounting Officer in charge of the NGCDF Emurua Dikirr Constituency confirms that the *constituency has* complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's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

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

**Approval of the financial statements**

The NGCDF- Emurua Dikirr Constituency financial statements were approved and signed by the Accounting Officer on 9/12/2025.



.....  
Name: Everson Omerwa  
Chairman – NGCDF Committee



.....  
Name: Kenneth Lowen  
Fund Account Manager

FUND ACCOUNT MANAGER  
EMURUA DIKIRR CONSTITUENCY  
P.O. Box 119-20401  
CHEBUNYO

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund - Emurua Dikirr Constituency set out on pages 1 to 68, 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 IPSAS financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Emurua Dikirr Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the National Government Constituencies Development Fund Act 2015 (Amended 2022) and the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

### **Basis for Qualified Opinion**

#### **1. Variance Between the Financial Statements and Comparative Balances**

The financial statements reflect six (6) comparative balances which varies with the prior year 2023/2024 audited statements comparative balances as shown below:

<b>Component Description</b>	<b>Financial Statements for 2024/2025 (Kshs.)</b>	<b>Audit Certificate Financial Statements 2023/2024(Kshs.)</b>	<b>Variance (Kshs.)</b>
<b>Statement of Financial Position</b>			
PMC's accounts balances	14,641,999	1,916,413	12,725,586
Plant property and equipment	0	14,592,066	(14,592,066)
Gratuity Provision	992,000	0	992,000
<b>Statement of Changes in net assets</b>			
Accumulated surplus	0	57,907,887	(57,907,887)
Assets	74,743,859	14,592,066	60,151,793
Liabilities- Gratuity	992,000	0	992,000

Further, the PMC account balance was in respect of the balance reflected in Annex 5 in the previous year audited accounts.

In the circumstance, the accuracy and completeness of the comparative balances in the financial statements could not be confirmed.

#### **2. Inaccuracy in the Statement of Financial Position**

The statement of financial position reflects total assets balance of Kshs.177,759,381 which includes nil balance in respect of plant, property and equipment and as disclosed

in Note 22 to the financial statements. However, review of Annex 1 in respect of summary of asset register reflects balance of Kshs.14,592,066 resulting to unexplained and unreconciled balance of Kshs.14,592,066.

Further, the statement reflects nil balance in respect of accumulated surplus which is at variance deficit balance of Kshs.5,761,707 in the statement of changes in net assets. In the circumstances, the accuracy and completeness of balances in the financial position could not be confirmed.

### **3. Inaccuracy in the Statement of Changes in Net Assets**

The statement of changes in net assets reflects net assets balance of Kshs.175,775,381 in respect of reserves balance of Kshs.181,537,088 which includes comparative balances of Kshs.74,743,859 and Kshs.992,000 in respect of recognition of assets and liabilities respectively. However, review of the prior year audited accounts in respect of Annex 4 on summary of fixed assets register and Note 14 revealed comparative balances of Kshs.14,592,066 and nil balance in respect of total assets and liabilities resulting to unexplained and unreconciled variances of Kshs.60,151,793 and Kshs.992,000 respectively.

Further, the statement reflects an amount of Kshs.5,761,707 in respect of accumulated deficit. However, review of the prior years audited statement of assets and liabilities revealed surplus of Kshs.57,907,887 which was not disclosed in the statement.

In the circumstance the accuracy and completeness of the balances in statement of changes in net assets could not be confirmed.

### **4. Inaccuracy in the Statement of Cash Flows**

The statement of cash flows reflects receipts amounting to Kshs.184,701,859 which differs with amounts of Kshs.170,469,857 and Kshs.307,129,087 respectively in the statement of financial performance and statement of comparison of budget and actual amounts respectively resulting to unexplained and unreconciled variance of Kshs.14,232,000 and Kshs.122,427,288. Similarly, the statement reflects payment amounting to Kshs.175,239,563 which differs with amounts of Kshs.176,231,564 and Kshs.173,703,690 in the statement of financial performance and statement of comparison of budget and actual amounts resulting to unexplained and unreconciled variances of Kshs.992,001 and Kshs.1,535,873.

Further, the statement of cash flows reflects net cash flows from operating activities of Kshs.9,462,296. However, review of Note 29 to the financial statement revealed that cash generated from operations reflects net cash flows from operating activities balance of Kshs.10,998,169 resulting to un reconciled variance of Kshs.1,535,873.

In the circumstance the accuracy and completeness of the statement of cash flows amounts could not be confirmed.

## **5. Unsupported Receivables from Non-Exchange Transactions**

The statement of financial position reflects of total current assets balance of Kshs.179,295,254 which includes balance of Kshs.45,869,856 in respect of receivables from non-exchange transactions and as disclosed in Note 20 to the financial statements. However, the balance was not supported with ledger schedule indicating transaction details.

In the circumstance, the existence, completeness and accuracy of the balance of receivables from non-exchange transactions could not be confirmed.

## **6. Non-Compliance with Transitional IPSAS Reporting Template**

The cover page to the annual report and financial statements indicates “Transitional IPSAS financial statements/ Prepared in accordance with accrual basis of accounting method under international public sector accounting standards (IPSAS). This is indicative of Management failure to choose the method adopted to prepare the financial statements. Further, under Note 2 to Financial Statements on Statement of Compliance and Basis of Preparation of the financial statements, Management having taken advantage of the transitional provisions under IPSAS 33 have not indicated the elements of the financial statements that have not been recognized and the steps being taken towards full compliance with IPSAS Accrual.

In the circumstances, the financial statements as prepared and presented are not in compliance with IPSAS reporting framework.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Emurua Dikirr 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 budget and actual amounts reflects a final receipt budget actual receipts on comparable basis of Kshs.352,998,944 and Kshs.307,129,087 respectively resulting to under-funding of Kshs.45,869,856 or 13% of the budget. Similarly, the Fund spent an amount of Kshs.173,703,690 against an actual receipt of Kshs.307,129,087 resulting to an under-utilization of Kshs.133,425,397 or 43% of the actual receipts.

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

My opinion is not modified in respect of this matter.

## Key Audit Matters

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

## Other Matter

### 1. Unresolved Prior Year Matters

In the prior years' audit reports, six (6) issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the Fund in 2024/2025 revealed that the six (6) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Inaccuracies in the financial statements
2	2023/2024	Unsupported training expenses
3	2023/2024	Unsupported summary of fixed assets
4	2023/2024	Unsupported acquisition of assets
5	2023/2024	Failure to insure assets
6	2023/2024	Lack of risk management policy and register

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

### 2. Projects Implementation Status

During the year under review, the Fund had planned to implement 83 projects with a budget of Kshs.352,998,944. However, by the end of the financial year, 53 projects were yet to commence, 30 projects were ongoing at various levels of progress and no project was complete. There were four climate change projects with a budget of Kshs.2,121,252 indicated as ongoing yet the project implementation status reflects zero (0%)percent completion. Failure to complete the funded projects in the set timeframe is an indication that programs or activities were not implemented as planned thus not achieving the intended objective of improving service delivery of goods and services to the people of Emurua Dikirr Constituency.

In the circumstances, the residents of Emurua Dikirr Constituency did not receive value for money for resources spent on the incomplete projects, stalled and projects not started or initiated due to slow project implementation and inadequate budget allocation.

## **Other Information**

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

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

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements**

The financial statements presented for audit review did not include all information provided in the format prescribed and published by the Public Sector Accounting Standards Board (PSASB) as follows:

- i) There are inconsistencies in Note numbering in the financial statements and their corresponding Notes.
- ii) In the statement of changes in net assets, the amounts were recorded under reserves and not accumulated surplus/deficit.
- iii) Note 25 to the financial statements reflects a nil balance in respect of trade and other payables. However, the analysis of the records provided for audit review

revealed that the management had a set aside a gratuity provision worth Kshs.992,000 but failed to disclose the same trade and other payables contrary to IPSAS 1.27.

- iv) The other information in the financial statements, significant policies and part of the Notes to the financial statements have xxx marks which are not customized

In circumstance, Management was in breach of the PSASB guidelines. Further, lack relevant information may affect users' reliance on the financial statements for decision making.

## **2. Failure to Insure Assets**

Annex 1 to the financial statements reflects fixed assets with historical costs totalling Kshs.14,592,066. However, the assets were not insured contrary to Section 36(3) of the National Government Constituencies Development Fund Act, 2015. The law requires that all fixed and movable assets, including equipment bought under the Act for use by the Constituency Committee be insured in the name of the Board.

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

## **3. Failure to Finance Climate Change**

Review of the documents presented for audit review revealed that Emurua Dikirr NG-CDF did not fund any climate change program or initiative despite having a budget of Kshs.2,121,252 for the year under review. This is contrary to section 15 (5a) of the Climate Change Act, 2016 that requires public entities to integrate climate change action plans and other implementation projections in their legislative and policy functions.

In the circumstances, the management is breach of the law.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

## **Basis for Conclusion**

### **Lack of a Risk Management Policy and Risk Register**

As previously reported, the Fund does not have a risk management policy that guides on assessment and evaluation of risk and to develop the strategies to mitigate them. This is contrary to Regulation 165(1) of the Public Finance Management Act (National Government) Regulations, 2015 which require the Accounting Officer to ensure that the national government entity develops risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations.

In the Circumstances, it was not possible to confirm whether the risks faced have been identified and appropriately mitigated.

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

  
**FCPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**


**11 December, 2025**

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

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

	Note	Period ended june
		Kshs
<b>Revenue from non-exchange transactions</b>		
Transfers from the NGCDF Board	6	170,469,857.00
Grants/donations from other entities	7	-
<b>Revenue from exchange transactions</b>		
Finance income	8	-
Miscellaneous income	9	-
<b>Total revenue</b>		<b>170,469,857.00</b>
<b>Expenses</b>		
Employee costs	10	5,926,325.00
Committee expenses	11	2,721,200.00
Use of Goods and Services	12	6,873,382.00
Other Government Units Actual expenditure	13	135,940,839.00
Other Grants and Transfers Actual expenditure	14	24,769,818.00
Depreciation and amortization expense	15	-
Digital Hubs Actual expenditure	16	-
<b>Total expenses</b>		<b>176,231,564.00</b>
<b>Other gains/(losses)</b>		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
<b>Surplus/(Deficit) for the year</b>		<b>(5,761,707.00)</b>

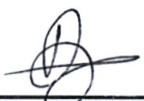
The Constituency financial statements were approved by the NGCDFC on 9/12/25 2025 and signed by:

  
Chairman NG-CDF  
Committee


Name:

EMERSON

CHERUOT

  
National Sub-County  
Accountant

Name: Benson Asoka  
ICPAK M/No: 20419

  
Fund Account Manager

Name: Kenneth Lamen

*National Government Constituencies Development Fund (NGCDF)*  
*Emurua Dikirr Constituency*  
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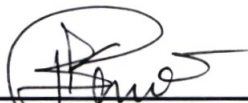
**11. Statement of Financial Position As At 30th June, 2025**

	Note	2025	Opening Statement 1st July 2025
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash And Cash Equivalents	19	131,889,524.00	122,427,228.00
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	45,869,857.00	60,101,859.00
Prepayments	22		
<b>Total Current Assets</b>		<b>177,759,381.00</b>	<b>182,529,087.00</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	23		
Intangible Assets	24		
Right-of-use assets	25		
<b>Total Non- Current Assets</b>			
<b>Total Assets (A)</b>		<b>177,759,381.00</b>	<b>182,529,087.00</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	26		
Third Party Deposits	27		
Lease Liabilities	28		
Gratuity Provision	29	1,984,000.00	992,000.00
<b>Total Current Liabilities</b>		<b>1,984,000.00</b>	<b>992,000.00</b>
<b>Non-Current Liabilities</b>			
Lease Liabilities	28	1,984,000.00	992,000.00
<b>Total Liabilities (B)</b>			


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

<b>NetAssets (A-B)</b>		<b>175,775,381.00</b>	<b>181,537,088.00</b>
<b>Represented by:</b>			
Revaluation Reserves		<b>175,775,381.00</b>	<b>181,537,088.00</b>
Accumulated Surplus			
<b>Total Net Assets</b>		<b>175,775,381.00</b>	<b>181,537,087.00</b>

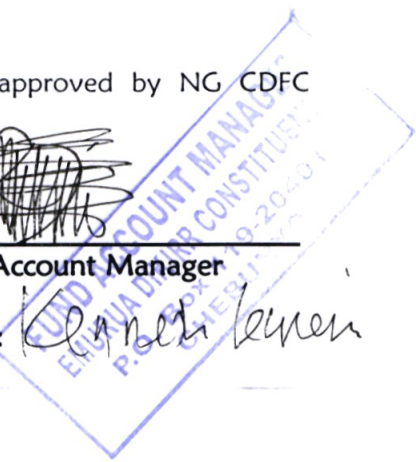
The Constituency financial statements set out on pages xxx to xxx approved by NG CDFC on .....2025 and signed by:

  
 \_\_\_\_\_  
**Chairman NG-CDF  
 Committee  
 Name:**

*EVERSON  
 CHERUCH*

  
 \_\_\_\_\_  
**National Sub-County  
 Accountant  
 Name: Benson Asola  
 ICPAK M/No: 20415**

  
 \_\_\_\_\_  
**Fund Account Manager  
 Name: Keaner Kemer**



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

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

Description	Reserves	Accumulated	Total
		surplus/Deficit	Kshs
	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2024 (cash basis)</b>	107,785,229	-	107,785,229
Adjustments: (to recognize assets and liabilities)		164,618	164,618.00
Add Assets	74,743,859		74,743,859
Less Liabilities	992,000		992,000
<b>As at July 1, 2024</b>	181,537,088		181,537,088
Surplus/(Deficit) For the Period	-	(5,926,325.00)	(5,926,325.00)
Revaluation Gain/Loss	-	-	-
<b>As at 30<sup>th</sup> June (current year)</b>	<b>181,537,088</b>	<b>(5,761,707)</b>	175,775,381.00

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)*  
*Emurua Dikirr Constituency*  
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**13. Statement of Cash Flows for The Year Ended 30th June 2025**

	Notes	<i>Insert Current FY</i>
		Kshs
<b>Cashflows from operating activities</b>		
<b>Receipts</b>		
Transfers from the NGCDF Board	6	184,701,859.00
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		-
<b>Total Receipts</b>		<b>184,701,859.00</b>
<b>Payments</b>		
Employee costs	10	5,926,325.00
Committee expenses	11	2,721,200.00
Use of Goods and Services	12	6,873,382.00
Other Government Units Certified Works	13	135,940,839.00
Other Grants and Transfers	14	24,769,818.00
Digital Hubs Expenses		-
<b>Total Payments</b>		<b>175,239,563.00</b>
<b>Net Cash Flows from/ (used in) Operating Activities</b>		<b>9,462,296.00</b>
<b>Cash flows From Investing Activities</b>		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>
<b>Net increase/(decrease)in cash &amp; Cash equivalents</b>		<b>9,462,296.00</b>
<b>Cash Flows from Financing Activities</b>		
Lease Payment		-

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

<b>Net Cash Flows from Financing Activities</b>		9,462,296.00
Cash and cash equivalents at 1 July	19	<b>122,427,228.00</b>
<b>Cash and cash equivalents at 30 June</b>	19	<b>131,889,524.00</b>

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

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs a	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	Kshs C=(a+b) Insert current FY 2024/2025	Kshs d Insert current FY 2024/2025	Kshs e=(c-d)	f=d/c*100
<b>Revenue</b>							
Transfers From the NGCDF Board	170,469,857	122,427,228	60,101,859	352,998,944	307,129,087	45,869,857	87
Transfers from domestic and foreign partners							
Finance income							
Miscellaneous income							
<b>Totals</b>	170,469,857	122,427,228	60,101,859	352,998,944	307,129,087	45,869,857	87
<b>Expenses</b>							
Employee costs	4,462,000	2,806,612	-	7,268,612	3,398,452	3,870,160	47
Committee expenses	3,900,000	24,699	-	3,924,699	2,800,000	1,124,699	71
Use of Goods and Services	6,980,287	52,978	-	7,033,265	6,873,382	159,883	98
Other Government Units Certified Works	85,300,000	90,288,826	55,088,379	230,677,205	139,940,839	90,736,366	61
Other Grants and Transfers	61,227,570	14,609,610	1,813,480	77,650,660	24,769,818	52,880,842	32
Digital Hubs Expenses	-	-	-	-	-	-	-

*National Government Constituencies Development Fund (NGCDF)  
Emurua Dikirr Constituency  
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	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	<i>Insert current FY 2024/2025</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>Insert current FY 2024/2025</i>	<i>Insert current FY 2024/2025</i>		
Funds Pending Approval**	8,600,000	14,644,503	3,200,000	26,444,503	-	26,444,503	-
<b>Total Expenditure</b>	170,469,857	122,427,228	60,101,859	352,998,944	173,703,690	179,295,254	49
<b>Surplus for the period</b>			-				

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

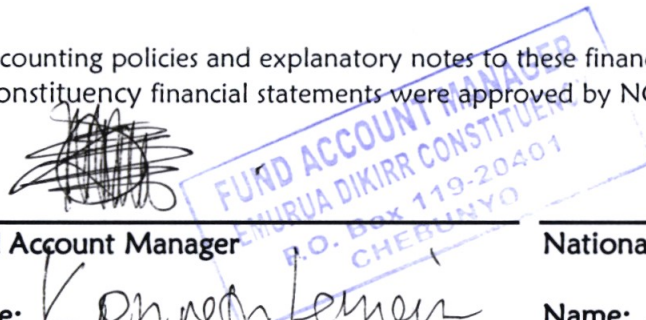
**Explanatory Notes.**

*[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 utilisation difference totals	179,295,254
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2025	45,869,857
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2025	133,425,398

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 2/12 2025 and signed by:



Fund Account Manager

Name:

*Kenneth Kemei*



National Sub-County Accountant

Name:

*Burton Asaka*  
ICPAK M/No: *2044.*



Chairman NG-CDF Committee

Name:

*Cherund*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,462,000.00	2,806,612.00		-	3,398,452.00	
1.2 Committee allowances	2,500,000.00	12,548.99		-	2,100,000.00	
1.3 Use of goods and services	3,266,191.40	52,977.98		-	3,248,867.78	
<b>Sub-total</b>	<b>10,228,191.40</b>	<b>2,872,138.97</b>	<b>-</b>	<b>-</b>	<b>8,747,319.78</b>	<b>-</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	450,000.00			<b>450,000.00</b>	172,560.00	277,440.00
2.2 Committee allowances	1,400,000.00	12,150.00		<b>1,412,150.00</b>	700,000.00	712,150.00
2.3 Use of goods and services	3,264,095.70			<b>3,264,095.70</b>	3,263,240.00	855.70
<b>Sub-total</b>	<b>8,972,097.72</b>	<b>1,570,289.00</b>	<b>-</b>	<b>10,542,386.72</b>	<b>5,997,865.00</b>	<b>4,544,521.72</b>
<b>3.0 Emergency</b>						
unutilized	8,972,097.72	1,570,289.00		<b>10,542,386.72</b>	5,997,865.00	<b>4,544,521.72</b>
<b>4.0 Bursary and Social Security</b>						
<b>Sub-total</b>						
4.1 Primary Schools						
4.2 Secondary schools	28,026,861.30	4,388,839.47		<b>32,415,700.77</b>	3,167,000.00	29,248,700.77
4.3 Tertiary institutions	18,000,000.00	4,446,600.00		<b>22,446,600.00</b>	3,723,500.00	18,723,100.00
4.4 special needs						
4.5 Education Support Programmes						
<b>4.6 Social Security</b>						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Sub-total</b>	46,026,861.30	8,835,439.47	-	54,862,300.77	6,890,500.00	47,971,800.77
<b>5.0 Climate Change Mitigation</b>						
Motosiet Primary School			181,348.12	181,348.12		181,348.12
Koisagat Primary School			181,348.12	181,348.12		181,348.12
Soimingin Primary School			181,348.12	181,348.12		181,348.12
Olpopongi Primary School			181,348.12	181,348.12		181,348.12
Kaptololo Primary School			181,348.12	181,348.12		181,348.12
Rwandanat Primary School			181,348.12	181,348.12		181,348.12
Emurua Dikirr Primary School			181,348.12	181,348.12		181,348.12
Pimbiniyet Primary School			181,348.12	181,348.12		181,348.12
Kelonget Primary School			181,348.12	181,348.12		181,348.12
Cheramgoi Girls Secondary School			181,347.13	181,347.13		181,347.13
Mogor Primary School	505,390.70			505,390.70		505,390.70
Kabolecho Primary School	505,390.70			505,390.70		505,390.70
Ilkerin Primary School	505,390.70			505,390.70		505,390.70

*National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kisiara Primary School	505,390.70			505,390.70		505,390.70
Emurua Dikirr NG-CDF Office		1,900.00		1,900.00		1,900.00
<b>Sub-total</b>	2,021,562.80	1,900.00	1,813,480.21	3,836,943.01	-	3,836,943.01
<b>6.0 Primary Schools Projects</b>						
Rwandanat Primary School		300,000.00		300,000.00	300,000.00	-
Chepkulu center-Kiribwet Primary access road		3,000,000.00		3,000,000.00	3,000,000.00	-
Abosi center-Kabuson-Kelonget primary access road		3,000,000.00		3,000,000.00	3,000,000.00	-
Kibisorwet junction-Chebara primary access road		3,000,000.00		3,000,000.00	3,000,000.00	-
Mamboleo center-Mara view sec access road		2,936,639.00		2,936,639.00	2,936,639.00	-
Koisagat primary School		500,000.00		500,000.00	500,000.00	-
Kapsinendet Primary School		500,000.00		500,000.00	-	500,000.00
Kamaech primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Kirgam Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Naisukut Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Kapchebomot Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Chebara Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Motosiet Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kamasieton Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Chemurin Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Kiptenden Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Kenduiywa Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Lelagoin Primary school		1,200,000.00		1,200,000.00	1,200,000.00	-
Chebulu primary school		1,200,000.00		1,200,000.00	1,200,000.00	-
Chesoan Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Kuresiet Primary school		1,200,000.00		1,200,000.00	1,200,000.00	-
Kabuson Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Mogor Primary school		1,270,283.00		1,270,283.00	1,270,283.00	-
Sugutek Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Kibailuk Primary School		500,000.00		500,000.00	500,000.00	-
Kapsasian Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Korosiot Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Kimanaga Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Cheserton Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Kisiara Primary School		1,270,283.00		1,270,283.00	1,270,283.00	-
Tuiyobei Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-

**National Government Constituencies Developments Fund (NGCDF)  
Emurua Dikirr Constituency**

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Chesabuni Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Torocheit Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Torokwet Primary school		1,200,000.00		1,200,000.00	1,200,000.00	-
Meregito Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Usonik Primary School		600,000.00		600,000.00	600,000.00	-
Mogor Primary school		600,000.00		600,000.00	600,000.00	-
Angaset Primary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Reberwet Primary Schoo		1,200,000.00		1,200,000.00	1,200,000.00	-
Chebotoik Primary school		1,100,000.00	200,000.00	1,300,000.00	1,100,000.00	200,000.00
Kibibo Teres Primary School			500,000.00	500,000.00	500,000.00	-
Ole Kisiara Primary School			800,000.00	800,000.00	800,000.00	-
Motosiet Primary School			500,000.00	500,000.00	500,000.00	-
Kondamet Primary School			500,000.00	500,000.00	500,000.00	-
Simotwet Shiners Primary School			500,000.00	500,000.00	500,000.00	-
Turmda Primary School			500,000.00	500,000.00	500,000.00	-
Saunosiek Primary School			500,000.00	500,000.00	500,000.00	-
Asur Primary school			1,000,000.00	1,000,000.00	1,000,000.00	-
Lelach Primary School			500,000.00	500,000.00	500,000.00	-
St. Paul Kitait Primary School			500,000.00	500,000.00	500,000.00	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Kipsomoi Primary School			700,000.00	700,000.00	700,000.00	-
Kapkwen Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kaptarakwa Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Chepkegei Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kipwaluk Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kamaget Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kilindani Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Chepngaina Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kulonok Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Chebonei Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kipsomoi Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kiptobit Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Sachangwan Primary School	500,000.00			500,000.00		500,000.00
Kapsaos Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kapchebomot Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Mosotik Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Judea Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kemeliet Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Chepkebit Primary School	1,200,000.00			1,200,000.00		1,200,000.00

**National Government Constituencies Development Fund (NGCDF)  
Emurua Dikirr Constituency**

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Ketendeita Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kibailuk Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Chebungei Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kabuson Central Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kibibo Teres Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kapindege Primary School	2,400,000.00			2,400,000.00		2,400,000.00
Kapkiyai Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Chemamul Primary School	1,200,000.00			1,200,000.00		1,200,000.00
White House Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Chepkureret Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Usonik Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Mogoiwet Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Tachasis Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Kapkoros Primary School	2,400,000.00			2,400,000.00		2,400,000.00
Kapkoros Primary School	400,000.00			400,000.00		400,000.00
Siriati Primary School	2,400,000.00			2,400,000.00		2,400,000.00
Kapkwon Soi Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Tumunda Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Cherokiet Primary School	1,200,000.00			1,200,000.00		1,200,000.00

*National Government Constituencies Development Fund (NGCDF)*  
*Emurua Dikirr Constituency*  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Simotwet Shinnars Primary School	1,200,000.00			1,200,000.00		1,200,000.00
Chebulu Primary School	500,000.00			500,000.00		500,000.00
Judeah Primary School	500,000.00			500,000.00		500,000.00
Kabuson Central Primary School	500,000.00			500,000.00		500,000.00
Saunosiek Primary School	500,000.00			500,000.00	500,000.00	-
Kiptobit Primary School	500,000.00			500,000.00		500,000.00
Mogoiwet Primary School	500,000.00			500,000.00		500,000.00
Kimananga Primary School	500,000.00			500,000.00		500,000.00
Kapkwon Soi Primary School	500,000.00			500,000.00		500,000.00
<b>Sub total</b>	<b>51,700,000.00</b>	<b>50,977,205.00</b>	<b>6,700,000.00</b>	<b>109,377,205.00</b>	<b>57,477,205.00</b>	<b>51,900,000.00</b>
<b>7.0 Secondary Schools Projects</b>						
Emurua Dikirr Girls Secondary School		2,400,000.00		2,400,000.00	2,400,000.00	-
Soimingin Primary School		800,000.00		800,000.00	800,000.00	-
Chebitoik Secondary School		1,000,000.00		1,000,000.00	1,000,000.00	-
Emurua Dikirr Secondary School		2,400,000.00		2,400,000.00		2,400,000.00
Kelonget Secondary School		1,200,000.00		1,200,000.00	1,200,000.00	-
Simotwet Secondary School		7,350,000.00	2,350,000.00	9,700,000.00	9,700,000.00	-
Kabolecho Girls Secondary School			9,700,000.00	9,700,000.00	9,700,000.00	-
Lelagoin Secondary School		250,000.00	9,450,000.00	9,700,000.00	9,700,000.00	-

**National Government Constituencies Development Fund (NGCDF)  
Emurua Dikirr Constituency**

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mokondo Secondary School			9,700,000.00	9,700,000.00	9,700,000.00	-
Ilkerin Secondary School			9,700,000.00	9,700,000.00	9,700,000.00	-
Cheramgoi Girls Sec School			800,000.00	800,000.00	800,000.00	-
Changina Secondary School			1,000,000.00	1,000,000.00	1,000,000.00	-
Changina Secondary School		200,000.00		200,000.00		200,000.00
Chilani Secondary School	1,200,000.00			1,200,000.00		1,200,000.00
Chilani Secondary School	600,000.00			600,000.00		600,000.00
Emurua Dikirr Girls Secondary School	1,200,000.00			1,200,000.00		1,200,000.00
Chepkisa Secondary School	1,200,000.00			1,200,000.00		1,200,000.00
Lelechonik Secondary School	3,500,000.00			3,500,000.00		3,500,000.00
Kurangurik Secondary School	3,500,000.00			3,500,000.00		3,500,000.00
Kibisorwet Secondary School	1,200,000.00			1,200,000.00		1,200,000.00
Koisagat Secondary School	2,400,000.00			2,400,000.00		2,400,000.00
Kuresiet Secondary School	1,200,000.00			1,200,000.00		1,200,000.00
Mabwaita Secondary School	1,200,000.00			1,200,000.00		1,200,000.00
Takitech Secondary School	2,400,000.00			2,400,000.00		2,400,000.00
Chelemei Secondary School	1,200,000.00			1,200,000.00		1,200,000.00
Kiletien Secondary School	1,200,000.00			1,200,000.00		1,200,000.00
Chebulu Secondary School	1,200,000.00			1,200,000.00		1,200,000.00

**National Government Constituencies Development Fund (NGCDF)  
Emurua Dikirr Constituency  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kapsasian Secondary School	1,200,000.00			1,200,000.00		1,200,000.00
Lelagoin Secondary School	1,200,000.00			1,200,000.00	1,200,000.00	-
Olpopongi Secondary School	4,000,000.00			4,000,000.00		4,000,000.00
Emurua Dikirr Boys Secondary School	4,000,000.00			4,000,000.00		4,000,000.00
<b>Sub total</b>	<b>33,600,000.00</b>	<b>15,600,000.00</b>	<b>42,700,000.00</b>	<b>33,600,000.00</b>	<b>56,900,000.00</b>	<b>32,400,000.00</b>
<b>8.0 Tertiary institutions Projects (List all the Projects)</b>						
KMTC Transmara		4,011,621.00	5,688,379.00	9,700,000.00	9,700,000.00	-
KMTC Transmara		7,000,000.00		7,000,000.00	7,000,000.00	-
Emurua Dikirr TTI		9,700,000.00		9,700,000.00	9,700,000.00	-
KMTC Transmara		3,000,000.00		3,000,000.00	3,000,000.00	-
<b>Sub-total</b>		<b>23,711,621.00</b>	<b>5,688,379.00</b>	<b>29,400,000.00</b>	<b>29,400,000.00</b>	<b>-</b>
<b>9.0 Security Projects</b>						
Emurua Dikirr Deputy County Commissioner's residence	850,000.00	700,000.00		1,550,000.00	700,000.00	850,000.00
Emurua Dikirr Police station	800,000.00			800,000.00		800,000.00
<b>Sub-total</b>	<b>1,650,000.00</b>	<b>700,000.00</b>	<b>-</b>	<b>2,350,000.00</b>	<b>700,000.00</b>	<b>1,650,000.00</b>
<b>10.0 Acquisition of assets</b>						
10.1 Motor Vehicles (including motorbikes)						

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Emurua Dikirr Constituency  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
10.2 Construction of CDF office						
10.3 Purchase of furniture and equipment						
10.4 Purchase of computers						
10.5 Purchase of land						
<b>Sub-total</b>						
<b>11.0 Digital Hubs</b>						
<b>Sub total</b>						
<b>12.0 Others</b>						
Emurua Dikirr NG-CDF Office	2,557,047.82	1,981.78	-	2,559,029.60		2,559,029.60
E/Dikirr NG-CDF Strategic Plan		3,500,000.00	-	3,500,000.00	3,455,000.00	45,000.00
<b>Sub total</b>	<b>2,557,047.82</b>	<b>3,501,981.78</b>	<b>-</b>	<b>6,059,029.60</b>	<b>3,455,000.00</b>	<b>2,604,029.60</b>
<b>13.0 Funds pending approval**</b>						
<b>13.1 Unapproved projects</b>						
Kabolecho Girls Secondary School	3,300,000.00		1,200,000.00	4,500,000.00		4,500,000.00
Kuresiet Secondary School	900,000.00			900,000.00		900,000.00
Kimolel Primary School	1,000,000.00			1,000,000.00		1,000,000.00
Kapchumbe Primary School	1,000,000.00			1,000,000.00		1,000,000.00

*National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Murkan Court	2,400,000.00		1,200,000.00	3,600,000.00		3,600,000.00
Kapsasian Secondary School			800,000.00	800,000.00		800,000.00
SUGUTEK PRI SCHOOL		21,191.00		21,191.00		21,191.00
NAISUGUT PRI SCHOOL		201,731.85		201,731.85		201,731.85
KAPSASIAN PRI SCHOOL		430.00		430.00		430.00
KAMAECH PRI SCHOOL		32,700.00		32,700.00		32,700.00
KOROSIOT PRI SCHOOL		523,395.00		523,395.00		523,395.00
CHESERTON PRI SCHOOL		1,925.00		1,925.00		1,925.00
KIMANANGA PRI SCHOOL		514.00		514.00		514.00
KISIARA PRI SCHOOL		1,907.60		1,907.60		1,907.60
TUIYOBEL PRI SCHOOL		156,839.05		156,839.05		156,839.05
TOROKWET PRI SCHOOL		1,190.00		1,190.00		1,190.00
CHESABUNI PRI SCHOOL		5,455.00		5,455.00		5,455.00
TOROCHET PRI SCHOOL		11,305.00		11,305.00		11,305.00
MERIGITO PRI SCHOOL		937.75		937.75		937.75
KAPCHEBOMOT PRI SCHOOL		8,550.00		8,550.00		8,550.00
KIBAILUK PRI SCHOOL		1,051,918.50		1,051,918.50		1,051,918.50
ANGASET PRI SCHOOL		2,320.00		2,320.00		2,320.00
REBERWET PRI SCHOOL		200,889.00		200,889.00		200,889.00

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KENDUIWA PRI SCHOOL		4,860.00		4,860.00		4,860.00
KURESJET PRI SCHOOL		502,095.50		502,095.50		502,095.50
CHEBARA PRI SCHOOL		32,531.50		32,531.50		32,531.50
MOGOR PRI SCHOOL		256,740.00		256,740.00		256,740.00
MOTOSJET PRI SCHOOL		22,062.00		22,062.00		22,062.00
CHEMURIN PRI SCHOOL		4,518.00		4,518.00		4,518.00
KIPTENDEN PRI SCHOOL		5,826.00		5,826.00		5,826.00
LELAGOIN PRI SCHOOL		740.00		740.00		740.00
CHESOEN PRI SCHOOL		2,265.50		2,265.50		2,265.50
SAUNOSIEK PRIMARY SCHOOL		23,869.00		23,869.00		23,869.00
ASUR PRIMARY SCHOOL		1,717.00		1,717.00		1,717.00
LELACH PRIMARY SCHOOL		25,003.50		25,003.50		25,003.50
ST. PAUL KITAIT PRIMARY		480.00		480.00		480.00
KIBIBO TERES PRIMARY SCHOOL		23,891.50		23,891.50		23,891.50
OLE KISIARA PRIMARY SCHOOL		4,000.00		4,000.00		4,000.00
SIMOTWET SHINERS PRIMARY		3,240.00		3,240.00		3,240.00
KONDAMET PRIMARY SCHOOL		460.00		460.00		460.00
TUMNDA PRIMARY SCHOOL		19,493.00		19,493.00		19,493.00
CHEBITOIK PRIMARY SCHOOL		63,993.00		63,993.00		63,993.00

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
USONIK PRIMARY SCHOOL		1,533.00		1,533.00		1,533.00
KIPSOMOI PRIMARY SCHOOL		4,385.00		4,385.00		4,385.00
KOITA PRIMARY SCHOOL		25.00		25.00		25.00
KAPTOROKWA PRIMARY SCHOOL		7,954.90		7,954.90		7,954.90
CHEPKEIGEI PRIMARY SCHOOL		2,503.60		2,503.60		2,503.60
SINENDET PRIMARY SCHOOL		23,420.00		23,420.00		23,420.00
RWANDANAT PRI SCHOOL		761,170.00		761,170.00		761,170.00
KOISAGAT PRI SCHOOL		391.25		391.25		391.25
KURANGURIK PRY SCHOOL		1,840.00		1,840.00		1,840.00
KIPTOBIT PRIMARY SCHOOL		4,550.00		4,550.00		4,550.00
CHEPNGAINA PRIMARY SCHOOL		380.00		380.00		380.00
KAMAGET PRIMARY SCHOOL		2,287.50		2,287.50		2,287.50
EMURUA DIKIR GIRLS		702,264.45		702,264.45		702,264.45
KELONGET SEC SCHOOL		25,562.00		25,562.00		25,562.00
SIMOTWET SECONDARY SCHOOL		854.25		854.25		854.25
LELAGOIN SECONDARY SCHOOL		1,002,906.30		1,002,906.30		1,002,906.30
ILKERIN SECONDARY SCHOOL		807.50		807.50		807.50
MOKONDO SEC SCHOOL		1,883,990.00		1,883,990.00		1,883,990.00
KABOLECHO GIRLS SEC. SCHOOL		67,992.00		67,992.00		67,992.00

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
CHERAMGOI SECONDARY SCHOOL		2,214,119.00		2,214,119.00		2,214,119.00
CHANGINA SEC SCHOOL		72,995.10		72,995.10		72,995.10
CHEBITOIK SEC SCHOOL		201,166.00		201,166.00		201,166.00
SOIMINGIN SECONDARY SCHOOL		1,140.00		1,140.00		1,140.00
KMTC TRANSMARA		4,432,011.00		4,432,011.00		4,432,011.00
EMURUA DIKIRR TTI		7,271.00		7,271.00		7,271.00
<b>Sub total</b>	<b>8,600,000.00</b>	<b>14,644,503.10</b>	<b>3,200,000.00</b>	<b>11,800,000.00</b>		<b>11,800,000.00</b>
13.2 AIA						
13.3						
<b>Sub-total</b>						
<b>Total</b>	<b>170,469,856.74</b>	<b>122,427,228.32</b>	<b>60,101,859.21</b>	<b>352,998,944.27</b>	<b>173,703,689.78</b>	<b>179,295,254.49</b>

**15. Budget Execution by Sectors And Projects For The Year Ended 30<sup>th</sup> June 2025**

## **16. 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 Emurua Dikirr Constituency principal activity is based on infrastructure in education and security sectors, climate change and mitigation activities and bursaries.

### **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 PFM Act, and International Public Sector Accounting Standards (IPSAS) or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1<sup>st</sup>/ 2<sup>nd</sup>/ 3<sup>rd</sup>/ are transitional financial statements (entity to state the transitional provisions it has applied, and the steps being taken towards full compliance with IPSAS Accrual).*

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

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**Adoption of New and Revised Standards**

***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.

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

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43: Leases	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> 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 recognize, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45: Property Plant and Equipment	<b><i>Applicable 1<sup>st</sup> January 2025</i></b> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of

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	<p>IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46: Measurement</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47: Revenue</p>	<p><b>Applicable 1<sup>st</sup> January 2026</b></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><b><i>Applicable 1<sup>st</sup> January 2026</i></b> 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><b><i>Applicable 1<sup>st</sup> January 2026</i></b> 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 &amp; Evaluation of Mineral Resources</p>	<p><b><i>Applicable 1<sup>st</sup> January 2027</i></b> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>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.</li> <li>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.</li> </ul>

***ii. Early adoption of standards***

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption, and impact on the entity's financial statements.)*

### **3. Summary of Significant Accounting Policies**

#### **a) Revenue recognition**

##### **i) Revenue from non-exchange transactions**

#### **Transfers from other government entities**

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

##### **ii) Revenue from exchange transactions**

###### **Sale of goods**

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

###### **Interest income**

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

###### **Rental income**

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

**b) Budget information**

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

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

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

**c) Property, plant and equipment**

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

**d) Leases**

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

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

**e) Intangible assets**

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

**f) Financial instruments**

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

**a) Financial assets**

**Classification of financial assets**

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

### **Subsequent measurement**

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

### **Amortized cost**

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

### **Fair value through net assets/ equity**

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

### **Trade and other receivables**

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

### **Fair value through surplus or deficit**

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

### **Impairment**

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

## **b) Financial liabilities**

### **Classification**

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

### **g) Inventories**

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

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

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

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

#### **h) Provisions**

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

#### **i) Social Benefits**

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

#### **j) Contingent liabilities**

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

#### **k) Contingent assets**

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

economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

#### **l) Employee benefits**

##### **Retirement benefit plans**

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

##### **m) Foreign currency transactions**

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

**n) Related parties**

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

**o) Cash and Cash Equivalents**

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

**p) Comparative figures**

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

**q) Subsequent events**

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

**4. 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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**5. Transfers from the NGCDF Board**

Description	2024/2025
	Kshs
NGCDFB Transfers (Allocation for the FY)	170,469,857
<b>Total</b>	<b>170,469,857</b>

**6. Transfers from domestic and foreign partners**

Description	2024/2025
	Kshs
Grants	-
<b>Total</b>	<b>-</b>

**7. Finance income**

Description	2024/2025
	Kshs
Interest Income on Bank Deposits	-
<b>Total</b>	<b>-</b>

*(Provide a brief explanation for this revenue)*

**8. Miscellaneous income**

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

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**9. Employees cost**

	<i>2024/2025</i>
	Kshs
NG-CDFC Basic staff salaries	4,023,877
Personal allowances paid as part of salary	-
House Allowance	-
Transport Allowance	-
Leave allowance	-
Gratuity to contractual employees	992,000
Employer Contributions Compulsory national social security schemes	327,526
Employer Contributions Compulsory Housing levy	46,288
NHIF	420,851
PAYE	115,783
Employer contributions to National Industrial Training Authority	-
Other Specify	-
<b>Total</b>	<b>5,926,325.00</b>

**10. Committee Expenses**

	<i>2024/2025</i>
	Kshs
Sitting allowance	1,229,200
Other Committee expenses	1,492,000
<b>Total</b>	<b>2,721,200</b>

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**11. Use of Goods and services**

	<b>2024/2025</b>
	<b>Kshs</b>
Utilities, supplies and services	219,700
Communication, supplies and services	129,428
Domestic travel and subsistence	3,469,950
Printing, advertising and information supplies & services	132,182
Office Rent	-
Training expenses	172,000
Hospitality supplies and services	332,510
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	820,990
Fuel, oil & lubricants	1,096,079
Bank charges	-
Routine maintenance – vehicles and other transport equipment	500,543
Routine maintenance – other assets	-
Strategic plan expenses	
Other operating expenses	-
<b>Total</b>	<b>6,873,382</b>

**12. Other Government Units Actual expenditure**

<b>Description</b>	<b>2024/2025</b>
	<b>Kshs</b>
Primary Schools Actual expenditure	42,327,295
Secondary Schools Actual expenditure	60,597,273
Tertiary Institutions Actual expenditure	33,016,271
<b>Total</b>	<b>135,940,839</b>

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

	<i>2024/2025</i>
	Kshs
Bursary – secondary schools	2,845,400
Bursary – tertiary institutions	4,135,500
Bursary – special schools	
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	-
Climate change mitigation projects	-
Emergency projects Actual expenditure	5,808,628
Roads projects Actual expenditure	3,454,910
Others specify	8,525,380
<b>Total</b>	<b>24,769,818</b>

**14. Depreciation and Amortization Expenses**

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

**15. Digital Hubs Expenses**

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

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16. Gain/loss on Sale of Assets

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

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

17. Impairment Loss

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

(Provide brief explanation on assets impairment loss)

18. Cash and Cash Equivalents

Name Of Bank and Account No.	2024/2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
<b>Bank Accounts (Cash Book Bank Balance)</b>		
<i>Name Of Bank, Account No. (Operations account)</i>	118,589,039	107,785,228.82
<i>Operations account pending closure (Indicate name &amp; account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit account)</i>	992,000	-
<i>Name of Bank, account No. (PMC accounts)</i>	13,844,358	14,641,999.50
<b>Total</b>	<b>133,425,398</b>	<b>122,427,228</b>
<b>Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
[Provide Cash Count Certificates for Each]		

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**19. Receivables from Exchange Transactions**

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

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

**i. Ageing Analysis for Receivables**

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

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**20. Receivables from Non-Exchange Transactions**

Description	2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	45,869,857		60,101,859.21	
Outstanding imprest				
<b>Total</b>	<b>45,869,857</b>		<b>60,101,859</b>	
<b>Ageing Analysis- Receivables from non-exchange transactions</b>	<b>Insert Current FY</b>	<b>% of the total</b>	<b>Opening Balance</b>	<b>% of the total</b>
Less than 1 year	xxx	%	xxx	%
Between 1-2 years	xxx	%	xxx	%
Over 3 years	xxx	%	xxx	%
<b>Total</b>	xxx	%	xxx	%

**21. Prepayments**

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

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**22. Property, Plant and Equipment**

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers & ICT Equipment	Other Assets (specify)	Capital Work in progress	Total
<b>Depreciation Rate(specify)</b>		2%	25%	12.5%	30%	x%		
<b>Cost</b>	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Opening Bal as 1<sup>st</sup> July 20xx</b>	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-
<b>As At 30<sup>th</sup> June 20xx</b>	-	-	-	-	-	-	-	-
<b>Depreciation And Impairment</b>								
<b>Opening Depreciation</b>	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
<b>As At 30<sup>th</sup> June 20xx</b>	-	-	-	-	-	-	-	-
<b>Net Book Values</b>								
<b>Opening Bal as at 1<sup>st</sup> July 20xx</b>	-	-	-	-	-	-	-	-

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As At 30 <sup>th</sup> June 20xx	-	-	-	-	-	-	-	-
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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 30<sup>th</sup> 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:

	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>NBV</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Land	xxx	xxx	xxx
Buildings	xxx	xxx	xxx
Plant And Machinery	xxx	xxx	xxx
Motor Vehicles, Including Motorcycles	xxx	xxx	xxx
Computers And Related Equipment	xxx	xxx	xxx
Office Equipment, Furniture, And Fittings	xxx	xxx	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>	<b>xxx</b>

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

	<b>Cost or valuation</b>	<b>Normal annual depreciation charge</b>
Plant and Machinery	xxx	xxx
Motor Vehicles including Motorcycles	xxx	xxx
Computers and Related Equipment	xxx	xxx
Office Equipment, Furniture and Fittings	xxx	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>

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**23. Intangible Assets**

Description	2024/2025
	Kshs
<b>Cost</b>	
Opening balance at 1 <sup>st</sup> July 20xx	xxx
Additions	xxx
Disposal	(xxx)
<b>At end of the 20xx</b>	xxx
<b>Amortization and impairment</b>	
At beginning of the year	xxx
Amortization	xxx
<b>At end of the year</b>	xxx
Impairment loss	xxx
<b>At end of the year</b>	xxx
<b>NBV at July 1<sup>st</sup> 20xx</b>	xxx
<b>NBV at June 30<sup>th</sup> 20xx</b>	

**24. Right-of use assets**

Description	Buildings	Plant	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
<b>Cost</b>				
As At 1 July (Comparative period)	xxx	xxx	xxx	xxx
Additions	xxx	xxx	xxx	xxx
As At 30 June 20xx (Comparative Period)	xxx	xxx	xxx	xxx
Additions	xxx	xxx	xxx	xxx
As At 30 June 20xx (Current FY)	xxx	xxx	xxx	xxx
<b>Accumulated Depreciation</b>				
As At 1 July 20xx (Comparative period)	xxx	xxx	xxx	xxx
Charge for the period	xxx	xxx	xxx	xxx
As At 30 June 20xx (Comparative period))	xxx	xxx	xxx	xxx
Charge for the period	xxx	xxx	xxx	xxx
As At 30 June 20xx (Current FY)	xxx	xxx	xxx	xxx
<b>Carrying Amount</b>				
As At 30 June 20xx (Current FY)	xxx	xxx	xxx	xxx

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As At 30 June 20xx. (Comparative Period)	xxx	xxx	xxx	xxx
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**25. Trade and Other Payables**

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

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**26. Third-Party deposits**

	<i>2024/2025</i>	<i>Opening Statement 1st July 2024</i>
	<b>KShs</b>	
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	59,975	-
Retention paid during the Year (C)	59,975	-
<b>Closing Retention as at 30<sup>th</sup> June D= A+B-C</b>	-	-

**Retentions aging analysis.**

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

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

**27. Lease Liabilities**

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

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**Maturity Analysis**

<b>Period</b>	<b>Amount</b>
Year 1	xxx
Year 2	xxx
Year 3	xxx
Year 4	xxx
Year 5 and onwards	xxx
Less: unearned Interest	(xxx)
	xxx

**Analysed as:**

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

**28. Gratuity Provision**

<b>Description</b>	<i>2024/2025</i>	<i>Opening Statement</i>
	<b>Kshs</b>	<i>1st July 2024</i>
Gratuity at the beginning of the year 1 <sup>st</sup> of July	992,000	-
Gratuity held during the year	992,000	992,000.00
Gratuity paid during the year	-	-
<b>Total Gratuity Provision 30th June (A+B-C)</b>	<b>1,984,000.00</b>	<b>992,000.00</b>

**29. Cash Generated from Operations**

	<i>2024/2025</i>
	Kshs
<b>Surplus/Deficit for the year</b>	<b>(4,225,833)</b>
<b>Adjusted for:</b>	
Depreciation	-
Impairment	-
Gains and losses on disposal of assets	-
	-
<b>Working capital adjustments</b>	-
Increase/decrease in receivables	14,232,002
	-
Increase/decrease in payables	992,000
	-
<b>Net cash flow from operating activities</b>	<b>10,998,169</b>

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

**30. Financial Risk Management**

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

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**i) Credit risk**

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

**Financial Risk Management**

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June (Current FY)</b>				
Receivables from exchange transactions	xxx	xxx	xxx	xxx
Receivables from non-exchange transactions	xxx	xxx	xxx	xxx
Bank balances	xxx	xxx	xxx	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>	<b>xxx</b>	<b>xxx</b>
<b>As at 30 June (Previous FY)</b>				
Receivables from exchange transactions	xxx	xxx	xxx	xxx
Receivables from non-exchange transactions	xxx	xxx	xxx	xxx
Bank balances	xxx	xxx	xxx	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>	<b>xxx</b>	<b>xxx</b>

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

## **Financial Risk Management**

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

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Employee benefit obligation	xxx	xxx	xxx	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>	<b>xxx</b>	<b>xxx</b>

**iii) Market risk**

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

**a) Foreign currency risk**

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

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**Current FY**

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June (Current FY)</b>			
<b>Financial Assets</b>	N/A	N/A	N/A
Investments	N/A	N/A	N/A
Cash	N/A	N/A	N/A
Debtors	N/A	N/A	N/A
<b>Total Financial Assets</b>	N/A	N/A	N/A
<b>Financial Liabilities</b>			
Trade And Other Payables	N/A	N/A	N/A
Borrowings	N/A	N/A	N/A
<b>Total Financial Liabilities</b>	N/A	N/A	N/A
<b>Net Foreign Currency Asset/(Liability)</b>	N/A	N/A	N/A

**Foreign currency sensitivity analysis**

**Current FY**

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June (Current FY)</b>			
<b>Financial Assets</b>	N/A	N/A	N/A
Investments	N/A	N/A	N/A
Cash	N/A	N/A	N/A
Debtors	N/A	N/A	N/A
<b>Total Financial Assets</b>	N/A	N/A	N/A
<b>Financial Liabilities</b>			
Trade And Other Payables	N/A	N/A	N/A
Borrowings	N/A	N/A	N/A
<b>Total Financial Liabilities</b>	N/A	N/A	N/A
<b>Net Foreign Currency Asset/(Liability)</b>	N/A	N/A	N/A

## **Financial Risk Management**

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

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
<b>Current FY</b>			
Euro	N/A	N/A	N/A
USD	N/A	N/A	N/A
<b>Previous FY</b>			
Euro	N/A	N/A	N/A
USD	N/A	N/A	N/A

### **b) Interest rate risk**

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

#### **Management of interest rate risk**

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

#### **Sensitivity analysis**

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

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percentage point as a decrease/increase of Kshs xxx (Current FY: Kshs xxx). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of Kshs xxx (Current FY – Kshs xxx)

**Fair value of financial assets and liabilities**

**a) Financial instruments measured at fair value.**

**Determination of fair value and fair values hierarchy**

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

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

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

Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June (Current FY)</b>				
<b>Financial Assets</b>				
Quoted Equity Investments	N/A	N/A	N/A	N/A
<b>Non- Financial Assets</b>				
Investment Property	N/A	N/A	N/A	N/A
Land And Buildings	N/A	N/A	N/A	N/A

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<b>Total</b>	N/A	N/A	N/A	N/A
<b>As at 30<sup>th</sup> June (Previous FY)</b>				
<b>Financial Assets</b>				
Quoted Equity Investments	N/A	N/A	N/A	N/A
<b>Non- Financial Assets</b>				
Investment Property	N/A	N/A	N/A	N/A
Land And Buildings	N/A	N/A	N/A	N/A
<b>Total</b>	N/A	N/A	N/A	N/A

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	Insert Current FY	<i>Opening Statement 1<sup>st</sup> July 20xx</i>
	Kshs	Kshs
Revaluation Reserve	xxx	xxx
Retained Earnings	xxx	xxx
Capital Reserve	xxx	xxx
<b>Total Funds</b>	<b>xxx</b>	<b>xxx</b>
Total Borrowings	xxx	xxx
Less: Cash and Bank Balances	(xxx)	(xxx)
Net Debt/(Excess Cash And Cash Equivalents)	xxx	xxx
<b>Gearing</b>	xx%	xx%

### 31. Related Party Disclosures

	<i>Insert current FY</i>	<i>Opening Statement 1<sup>st</sup> July 20xx</i>
	Kshs	Kshs
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	xxx	xxx
<b>Transaction with the NGCDF Board</b>		
Transfers from the NGCDF Board during the year	xxx	xxx
<b>Total</b>	<b>xxx</b>	<b>xxx</b>

### 32. 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)*

### 33. Contingent Assets and Contingent Liabilities

#### Contingent Assets

Description	<i>Insert Current FY</i>	<i>Opening Statement 1<sup>st</sup> July 20xx</i>
	Kshs	Kshs
<b>Contingent Assets</b>		
Insurance Reimbursements	N/A	N/A
Assets Arising from Determination Of Court Cases	N/A	N/A
Reimbursable Indemnities and Guarantees	N/A	N/A
Receivables From Other Government Entities	N/A	N/A
Others (Specify)	N/A	N/A
<b>Total</b>	<b>N/A</b>	<b>N/A</b>

*(Give details)*

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**Contingent Liabilities**

Description	Insert Current FY	Opening Statement 1 <sup>st</sup> July 20xx
	Kshs	Kshs
<b>Contingent Liabilities</b>	N/A	N/A
Court Case xx against the Entity	N/A	N/A
Bank Guarantees in Favour of Subsidiary	N/A	N/A
Contingent Liabilities arising from Contracts Including PPPs	N/A	N/A
Others (Specify)	N/A	N/A
<b>Total</b>	N/A	N/A

**34. Capital Commitments**

Capital Commitments	Insert Current FY	Opening Statement 1 <sup>st</sup> July 20xx
	Kshs	Kshs
Authorised for	N/A	N/A
Authorised and contracted for	N/A	N/A
<b>Total</b>	N/A	N/A

*(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).*

**35. Events after the Reporting Period**

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

**36. Ultimate And Holding Entity**

The xxx 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.

**37. Currency**

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

**17. Annexes**

**Annex 1: Summary of Asset Register**

Asset class	Historical Cost/valuation costbalance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-			
Buildings and structures	6,724,766			
Transport equipment	5,544,800			
Office equipment, furniture, and fittings	750,000			
ICT Equipmentand Other ICT Assets	1,572,500			
Other Machinery and Equipment	-			
Intangible assets	-			
<b>Total</b>	<b>14,592,066</b>			

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**Annex 2 –PMC Bank Balances As At 30<sup>th</sup> June 2025**

PMC	Bank	Account number	2024/2025	2023/2024
SUGUTEK PRI SCHOOL	KCB	1206203129	639.00	21,191.00
NAISUGUT PRI SCHOOL	EQUITY	1220262049820	802,731.85	201,731.85
KAPSASIAN PRI SCHOOL	EQUITY	1840281200467	109,373.65	430.00
KAMAECH PRI SCHOOL	EQUITY	1840282130302	1,232,700.00	32,700.00
KOROSIOT PRI SCHOOL	EQUITY	1230267779420	137,314.00	523,395.00
CHESERTON PRI SCHOOL	EQUITY	1230298776328	119,420.00	1,925.00
KIMANANGA PRI SCHOOL	KCB	1175686999	16,241.50	514.00
KISIARA PRI SCHOOL	EQUITY	1230299637652	543,190.60	1,907.60
TUIYOBEI PRI SCHOOL	EQUITY	1230273037579	626,890.45	156,839.05
TOROKWET PRI SCHOOL	EQUITY	1220272019717	59,975.00	1,190.00
CHESABUNI PRI SCHOOL	EQUITY	1230263546273	461,297.00	5,455.00
TOROCHET PRI SCHOOL	EQUITY	1220272165530	115,449.00	11,305.00
MERIGITO PRI SCHOOL.	EQUITY	1230264343587	650,880.25	937.75
KAPCHEBOMOT PRI SCHOOL	EQUITY	1840281029120	108,550.00	8,550.00

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PMC	Bank	Account number	2024/2025	2023/2024
KIBAILUK PRI SCHOOL	EQUITY	1230273076779	9,890.50	1,051,918.50
ANGASET PRI SCHOOL	EQUITY	1230262102060	26,058.00	2,320.00
REBERWET PRI SCHOOL	EQUITY	1202272485405	178,859.00	200,889.00
KENDUIWA PRI SCHOOL	EQUITY	1230278674559	55,571.00	4,860.00
KURESIET PRI SCHOOL	EQUITY	1230299813356	475,514.50	502,095.50
CHEBARA PRI SCHOOL	EQUITY	1230299746693	83,064.35	32,531.50
MOGOR PRI SCHOOL	EQUITY	1230298774564	143,699.00	256,740.00
MOTOSIET PRI SCHOOL	EQUITY	1230263808685	48,869.00	22,062.00
CHEMURIN PRI SCHOOL	EQUITY	1230298570088	1,204,518.00	4,518.00
KIPTENDEN PRI SCHOOL	EQUITY	1220262043341	475,878.00	5,826.00
LELAGOIN PRI SCHOOL.	EQUITY	1230298846372	350,740.00	740.00
CHESOEN PRI SCHOOL	EQUITY	1230299421412	109,044.45	2,265.50
SAUNOSIEK PRIMARY SCHOOL	EQUITY	1220272201012	71,461.00	23,869.00
ASUR PRIMARY SCHOOL	EQUITY	1220282825510	2,734.00	1,717.00
LELACH PRIMARY SCHOOL	EQUITY	1840279847484	525,003.50	25,003.50
ST. PAUL KITAIT PRIMARY	EQUITY	1220282828931	1,658.00	480.00

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PMC	Bank	Account number	2024/2025	2023/2024
KIBIBO TERES PRIMARY SCHOOL	EQUITY	1220282582316	24,601.50	23,891.50
OLE KISIARA PRIMARY SCHOOL	EQUITY	1230282734701	45,000.00	4,000.00
SIMOTWET SHINERS PRIMARY	EQUITY	1840280968375	28,791.00	3,240.00
KONDAMET PRIMARY SCHOOL	EQUITY	1230281050636	1,460.00	460.00
TUMNDA PRIMARY SCHOOL	KCB	1181485290	34,426.00	19,493.00
CHEBITOIK PRIMARY SCHOOL	EQUITY	1220263780785	132,902.00	63,993.00
USONIK PRIMARY SCHOOL	KCB	1182473660	1,175.00	1,533.00
KIPSOMOI PRIMARY SCHOOL	EQUITY	1230263981051	13,892.00	4,385.00
KOITA PRIMARY SCHOOL	EQUITY	1230277388556	20,168.00	25.00
KAPTOROKWA PRIMARY SCHOOL	EQUITY	1220273040630	28,471.40	7,954.90
CHEPKEIGEI PRIMARY SCHOOL	EQUITY	1220272202333	2,503.60	2,503.60
SINENDET PRIMARY SCHOOL	EQUITY	1840281032871	39,917.00	23,420.00
RWANDANAT PRI SCHOOL	EQUITY	1220267405641	54,552.00	761,170.00
KOISAGAT PRI SCHOOL	EQUITY	1230299759039	2,391.25	391.25
KURANGURIK PRY SCHOOL	EQUITY	1230298570816	23,880.00	1,840.00
KIPTOIBIT PRIMARY SCHOOL	EQUITY	1230281010809	27,609.00	4,550.00

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PMC	Bank	Account number	2024/2025	2023/2024
CHEPNGAINA PRIMARY SCHOOL	EQUITY	1230273014214	22,511.00	380.00
KAMAGET PRIMARY SCHOOL	EQUITY	1230262567336	24,362.00	2,287.50
EMURUA DIKIR GIRLS	EQUITY	1840280752334	104,943.45	702,264.45
KELONGET SEC SCHOOL	EQUITY	1230264919970	675,212.00	25,562.00
SIMOTWET SECONDARY SCHOOL	KCB	1158271573	86.25	854.25
LELAGOIN SECONDARY SCHOOL	EQUITY	1230263503498	463,156.30	1,002,906.30
ILKERIN SECONDARY SCHOOL	EQUITY	1230298527992	652.00	807.50
MOKONDO SEC SCHOOL	EQUITY	1230299766710	437,677.00	1,883,990.00
KABOLECHO GIRLS SEC. SCHOOL	EQUITY	1230299746526	51,267.00	67,992.00
CHERAMGOI SECONDARY SCHOOL	EQUITY	1230262383073	172,502.00	2,214,119.00
CHANGINA SEC SCHOOL	KCB	1236699785	507,652.10	72,995.10
CHEBITOIK SEC SCHOOL	EQUITY	1220262531707	60,993.50	201,166.00
SOIMINGIN SECONDARY SCHOOL	ACCESS	170230003343	2,382.50	1,140.00
KMTC TRANSMARA	EQUITY	1230281024897	819,892.72	4,432,011.00
EMURUA DIKIRR TTI	EQUITY	1840281093726	3,117.80	7,271.00
KAMAGET PRIMARY SCHOOL	EQUITY	1230262567336	24,362.00	2,287.50

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PMC	Bank	Account number	2024/2025	2023/2024
KURANGURIK PRY SCHOOL	EQUITY	1230298570816	23,880.00	1,840.00
KIPTOBIT PRIMARY SCHOOL	EQUITY	1230281010809	27,609.00	4,550.00
CHEPNGAINA PRIMARY SCHOOL	EQUITY	1230273014214	22,511.00	380.00
KOITA PRIMARY SCHOOL	EQUITY	1230277388556	20,168.00	25.00
KAPTOROKWA PRIMARY SCHOOL	EQUITY	1220273040630	28,471.40	7,954.90
CHEBITOIK PRIMARY SCHOOL	EQUITY	1220263780785	992.00	0.00
CHEROKIET PRIMARY SCHOOL	EQUITY	1220263780785	500.00	0.00
TOROKWET PRIMARY SCHOOL	EQUITY	1220272019717	22,104.50	0.00
KIBAILUK PRIMARY SCHOOL	EQUITY	1230273076779	20,142.00	0.00
CHANGINA SECONDARY SCHOOL	KCB	1236699785	1,173.00	0.00
SINENDET PRIMARY SCHOOL	EQUITY	1840281032871	39,917.00	23,420.00
CHEPKULUL CENTRE KIRIBWET PRY ROAD	EQUITY		156,945.00	0.00
ABOSI CENTRE-KIBUSON PRI ROAD	EQUITY		128,915.00	0.00
KIBOSWET JUNCTION CHEBARA PRY ROAD	EQUITY		188,760.00	0.00
<b>Total</b>			<b>13,281,811.87</b>	<b>14,684,960.50</b>