

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
OF KENYA
LIBRARY


OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
URIRI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2024

 THE NATIONAL ASSEMBLY PAPER SLIP	
DAY.	
Wednesday	
TABLED BY:	Hon. Owen Bayo, MP Deputy leader of majority
CLERK-AT-THE-TABLE:	R. Shau Nginyo

Revised 30th June 2024



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

URIRI CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

Table of Contents	Page
1. Acronyms and Definition of Key Terms	ii
2. Key Constituency Information and Management	iii
3. NG-CDFC Chairman’s Report	Error! Bookmark not defined.
4. Statement of Performance Against Predetermined Objectives for FY 2023/24	xii
5. Governance Statement	xiv
6. Environmental and Sustainability Reporting	xiv
7. Statement of Management Responsibilities	xxiii
8. Report of the Independent Auditors on The NGCDF- Uriri Constituency	xxv
9. Statement of Receipts and Payments for the Year Ended 30th June 2024	1
10. Statement of Assets and Liabilities as at 30th June, 2024	2
11. Statement Of Cash Flows for The Year Ended 30th June 2024	3
12. Summary Statement of Appropriation for The Year Ended 30 th June 2024	4
13. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2024	6
14. Significant Accounting Policies	14
15. Notes To the Financial Statements	19
16. Annexes	29

*National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management 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
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)

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

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work.
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund.
3. **Timeliness** – we adhere to prompt delivery of service.
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people.
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

*National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF URIRI 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)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Mr Moses Oduor Agolla
2.	National Sub-County Accountant	Mrs Zipporah Kebeno
3.	Chairman NGCDFC	Mrs Charles Nyariaro
4.	Member NGCDFC	Mrs. Joyce Mkiza Ngusale

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF URIRI Constituency Headquarters

P.O. Box 8
Rapogi.
Rapogi NGCDF office
Rapogi Awendo Road

(f) NGCDF URIRI Constituency Contacts

Telephone: (254) 0724514475
E-mail: Cdfuriri@ngcdf.go.ke
Website: Ngcdf.go.ke

(g) NGCDF uriri Constituency Bankers

KCB Bank (Operations Account)
(A/C No. 1106553454)
Migori Branch,
P.O.Box 8
Rapogi

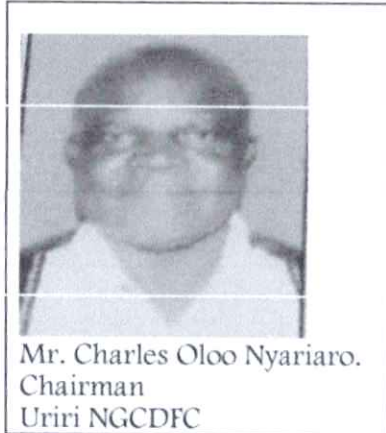
(h) Independent Auditor

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

(i) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report



In line with the objectives of the NG-CDF as provided in section 3 of the NG-CDF Act, 2015 as amended in 2016, Uriri NG-CDFC has endeavoured to identify, perform and course to implement projects in the financial year 2023/2024 within the confines of the law and guidance by the NGCDF Board. Projects were identified and implemented with much regard to public participation, approved code list, sustainable development goals and enhancement of local accountability and transparency in the use of public resources.

As a requirement, all public entities entrusted with the use of public funds must at the end of every financial year present a financial annual report. The annual report entails summary of the budget performance against actual amount disbursed for the financial year under review.

We therefore present Uriri NG-CDF's annual report and financial statements for the financial year 2023/2024. In the year under review, we are pleased with our overall performance which saw a increased annual expenditure compared to the previous financial year.

We have put systems in place to ensure that there is improved service delivery and value for money which is in congruence with the constituency's vision and mission statement.

BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS

TABLE: Budget & Actual Expenditure Comparison.

ITEM	Final Budget	Actual	% of Utilization
RECEIPTS			
Transfers from NG-CDF Board	279,322,121	246,806,595	88%
PAYMENTS			
Compensation of Employees	10,660,656	9,795,177	92%
Committee expenses	3,955,000.	3,955,000	100%
Use of goods and services	3,110,517.	3,110,517	100%

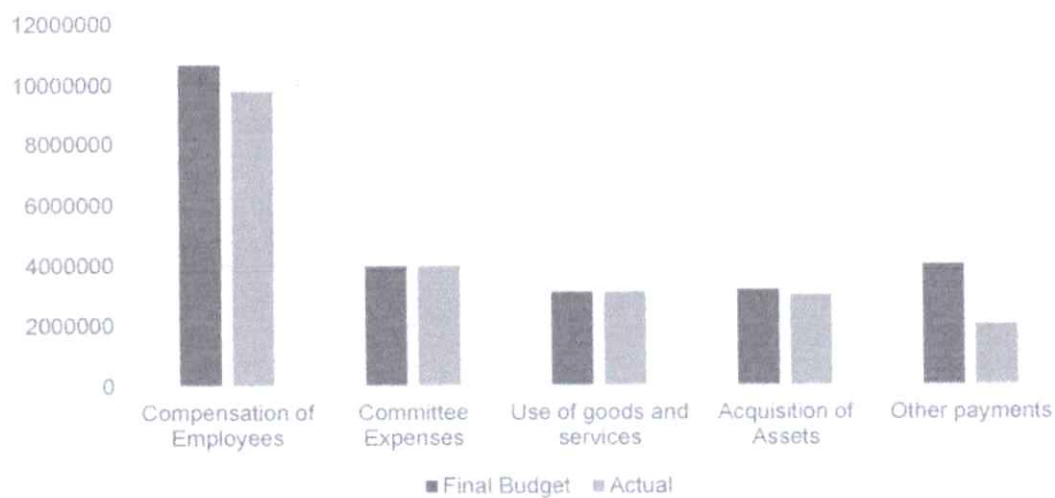
National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Transfers to Other Government Units	134,305,849.	72,514,323	54%
Other grants and transfers	119,006,862.	104726999	88%
Acquisition of Assets	3,183,236.	3000000	94%
Other payments	4,000,000.	2,000,000	50%
TOTALS	278,222,120.	199,102,015	71%

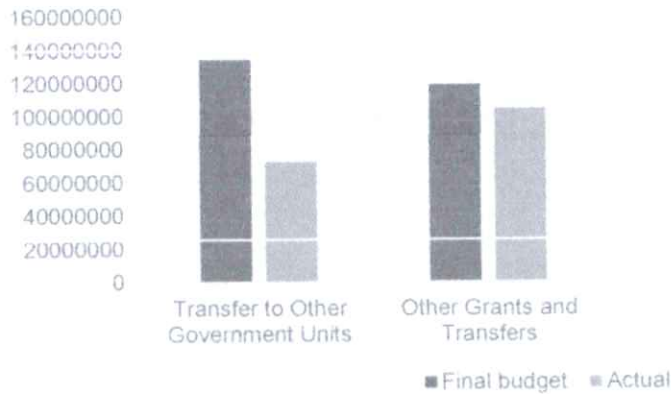
Transfers from NG-CDF Board



Comparative Analysis of Final budget & Actual Expenditure



Comparative Analysis of Final budget & Actual Expenditure



Key Achievements for Uriri NG-CDF in the FY Under review

- Purchase of school bus for Luoro Mixed Secondary School Co-Funded between the NGCDF and Parents.
- In the education sector, NG-CDF funding of infrastructure in schools has assisted in increasing pupils'/students enrolment and provided conducive learning environment. Case example is 4No. modern classrooms at Ombo Primary school.
- The NG-CDF bursary has helped retain students from low-income families in schools.
- In the security sector, funding of chiefs' offices, administration police lines have ensured conducive working and living environment and prompt responses to calls on their duties in Uriri Constituency. Case example is Thimjope Assistant Chief's office.
- Despite delayed disbursement of funds to Uriri we were able to complete some of projects as shown below.

*National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*



Renovation of st Thomas wikongaro Primary school.

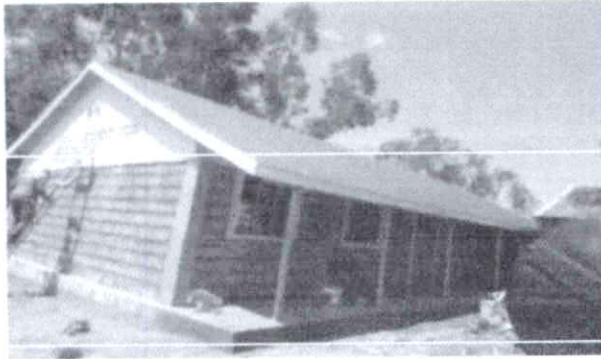


4 classrooms constructed at ombo primary school

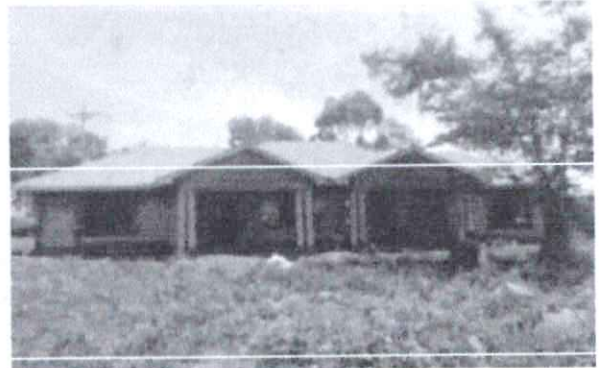


4 classrooms constructed at ombo primary school





Kanyodera primary two classrooms constructed



**kanyodera secondary school construction of
Twin staff house.**

Emerging Issues Related to the NG-CDF

The restrictive nature of the NG-CDF Act in terms of the nature of projects to be funded, makes certain vital projects within the community not to be undertaken as some fall under the devolved functions.

Implementation Challenges and Recommended Way Forward

- Late disbursement of project funds leads to proposed projects not being implemented within the financial year, hence delays which in turn lead to rise in project costs and other unforeseen occurrences, and students not being awarded bursaries as per the schools' calendar, hence students and pupils retention in learning institutions is greatly affected negatively. The whole allocated amount in a given financial year should be disbursed within the financial year.
- Public's inability to distinguish national government functions as pertains NG-CDF and devolved functions pertaining to county governments. Frequent development meetings and awareness forums should be held to impart the public with information concerning the development Initiatives and the jurisdiction of the various development partners and stakeholders.
- NG-CDF has become the solution of most rural projects in the constituency, however due to limited allocation the community aspirations cannot be met promptly. The allocation to NG-CDF should be increased to enable more development initiatives to be undertaken.

.....
**Name: Mr. Charles Oloo Nyariaro
Chairman NGCDF Committ**

4. Statement of Performance Against Predetermined Objectives for FY 2024/25

Introduction

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

The key development objectives of the *NGCDF Uriri Constituency 2023-2027* plan are to:

1. Improving access to High Quality Education
2. Improving Local Security and Administration
3. Protecting of Environment and Natural Resources
4. Promoting of Sports and Sports Education
5. Enhancing Social Protection in Uriri Constituency
6. Forging strategic partnerships

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	Increase student enrolment in primary school, improve learning infrastructure, improve performance, reduce dropout rates and increase primary, secondary and higher	Develop and enhance schools' infrastructure to enhance facilities and provide conducive learning environment for children. Increased enrolment	Size and number of school infrastructure. Student population at primary, secondary and tertiary institutions. student dropout rate from the institutions.	Number of classrooms constructed were 20 in primary schools. Construction of 3 laboratories at secondary schools. 4 dormitories were constructed at secondary schools.

*National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Education (cont.)	education transition rates	in primary schools and improved transition to secondary		Administration blocks constructed were 2 in primary school. Bursaries issued totalled Ksh. 82,088,500 out of which a total of 10,000 student benefited
Security	Construct chiefs' camp where needed. Construct police stations where it's needed, construct security staff houses in order to improve service delivery.	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of chief camps, police post, security staff houses constructed	Number of chief's offices constructed by NGCDF Uriri were 3.
Environment	Reduced soil erosion, clean environment, increased trees planted,	Reduced soil erosions, enough trees in the constituency resulting to clean air,	Number of trees planted, number of dustbins installed, number of water storage tanks in schools to conserve water.	10,000L water tanks mounted in 3 schools for clean water harvesting 250 tree seedlings issued and planted in each of 20 schools
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through	Number of youth groups benefitting from the sports program	2 footballers and 4 handball players were taken for trials by different clubs for ultimate absorption into the teams.
Others (Specify) IT	Enhance access to information and technology and use ICT to enhance service delivery	Equip chiefs' offices with computers and internet connectivity to enable them improve service delivery	Number of usable chiefs' offices with computers and internet connectivity	Number of ICT centres at the chiefs' offices increased from 0 to 2

5. Governance Statement

a. NG-CDFC process of appointment

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

1. There is established a National Government Constituency Development Fund Committee for every constituency.
2. 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 sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

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

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

The current NGCDFC members were gazetted in 9TH December 2022 as per gazete notice vol CXXIV NO 266 and the first meeting was held in 23RD December 2022.

The persons appointed are drawn from different groupings as follows:

- Representative of persons Living with Disability – Charles Oloo Nyariaro --Chairperson
- Co-opted by board - Austine Otieno Odhiambo- Secretary
- Male Youth Representative - Charles Omondi Oyiera - Member
- Male Adult Representative - Charles Odhiambo Okwach- Member
- Female Youth Representative - Jane Anyango Okeyo - Member
- Female Adult Representative - Joyce Mukiza Ngusare - Member
- Nominee of the Constituency office (Male) - George Atonya Mwigusi- Member
- Nominee of the Constituency office (Female) - Pamela Atieno Owino - Member

b. NG-CDFC Tenure

2 years from the date appointment

c. The Role of the Constituency Committee

The roles and functions of NG-CDFC are as follows; -

- Build the capacity of project management committees and Committee.
- Sensitize the Community on the operations of the Fund;
- Consider all project proposals from all wards in the constituency and any other projects which a constituency committee considers beneficial to the Constituency;
- Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;1956 - Kenya Subsidiary Legislation, 2016
- Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans; in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- Ensure that all projects receive adequate funding and are completed within three years;
- where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board

d. Removal of a member

A member of the NG-CDFC may be removed from the office on any one or more of the following; -

- Lack of integrity
- Gross misconduct
- Embezzlement of public funds
- Bringing the committee into disrepute through unbecoming personal public conduct
- Promoting unethical practices
- Causing disharmony within the committee
- A physical or mental infirmity
- Failure to maintain proper records of minutes of meetings, committees accounting documents and other records of a project
- Failure to prepare and file returns with a Constituency Committee as required
- Misappropriation of funds
- Any other justifiable cause.

e. NG-CDFC Induction and training

The NGCDF committee were trained twice. the first training took place at Nakuru the Oleken hotel whereby the committee was trained on finance and project management.

The second training took place at Eldoret Starbucks hotel whereby the committee was trained on taxation of NGCDF operations.

*National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

f. Number of meetings:

NG-CDF Act Section 43 (11) stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Uriri Constituency, the NG-CDF Committee conducted 20 meetings and 4 sub-committee meetings.

	Name of committee member	Meetings held																								
		04/07/23	10/07/23	14/07/23	31/07/23	2/08/23	02/09/23	11/09/23	06/10/23	22/9/23	13/11/23	24/11/23	31/11/23	04/12/23	15/12/23	19/12/23	30/12/23	18/01/24	23/02/24	08/03/24	22/04/24	16/05/24	05/06/24	28/06/24	29/09/23	
1	Charles Oloo Nyariaro	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Austine Otieno Odhiambo	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Charles Omondi Oyiera	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Charles Odhiambo Okwach	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Jane Anyango Okeyo	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Joyce Mukiza Ngusare	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	George Atonya Mwigusi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Pamela Atieno Owino	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

g. Remuneration Rates

The NGCDF committee members are entitled to a sitting allowance of ksh. 5000 per sitting except for the chairperson who is entitled for an allowance of ksh. 7000 per sitting. However, the sitting per annum should not be more than 24 or less than 6 per annum. This includes even the subcommittee meetings

h. Disclose the policy on conflict of interest

During the financial year 2023/2024 there was no member who showed/ disclosed any conflict interest that would hinder them in discussing any agenda of the day

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 code of conduct

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

j. Risk Management

During the training conducted by the Board, members were taken through risk management issues that will enable them manage risk at the constituency level. Risk management is an integral part of good governance and best management practice at the constituency.

The committee during the training were also informed that the risk Policy affirms the NG-CDF commitment of building a risk culture that encourages deliberate and proactive risk management in a manner and at intervals commensurate with the NG-CDF strategies. Examples of Risk identified and the management responses are as follows;

NO	RISK	MANAGEMENT
1.	Embezzlement of Project Funds	-Ensuring that a project management committee consisting of five people is formed and for any payment to be made, a meeting must be held to approve any payment pertaining the project. -There must be three mandatory signatories to the project Management Committee account of which one of them is the Fund Account Manager.
2.	Failure to attend NG-CDFC meeting by the committee members	-The fund Account Manager must always ensure that in every meeting, an attendance sheet is signed by all the committee members present that will be used during payment of NG-CDFC allowances.

6. Environmental and Sustainability Reporting

Uriri 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 Uriri CDF, the committee funds the following key sectors with the following sustainable priorities.

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

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

2. Environmental performance

NG-CDF supported planting of trees in 10 primary schools and for sustainability purposes the pupils were sensitized on how to adopt and nurture a tree

3. Employee welfare

We invest in providing the best working environment for our employees. Uriri 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. Uriri constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Uriri 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 practises 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

Uriri Constituency has endeavoured 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

Uriri Constituency 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 programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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



.....
Name: Moses Oduor Agolla
Fund Account Manager. Uriri

7. 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 the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Uriri 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, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) 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; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Uriri Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash 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, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- URIRI Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

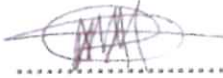
external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency*'s financial statements have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

Approval of the financial statements

The NGCDF- URIRI Constituency financial statements were approved and signed by the Accounting Officer on 28/12/2024.


.....

Name:
Chairman – NGCDF Committee


.....

Name: MOSES ODWAR AGOLA
Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - URIRI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

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 financial statements of National Government Constituencies Development Fund - Uriri Constituency set out on pages 1 to 55, which

comprise of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation 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 financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Uriri Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022)

Basis for Qualified Opinion

1.0 Accuracy of the Financial Statements

1.1 Misstatement of Comparative Balances

The financial statements and notes to the financial statements under Note 16 - Prior year adjustments reflect Nil balance which is at variance with the prior year's comparative balance of Kshs.21,156,163 resulting to unexplained and unreconciled variance of Kshs.21,156,163.

1.2 Un-Explained Variances

Note 8 to the financial statements reflects other grants and transfer balances which are at variance with the statement of budget execution by sectors and projects as shown below: -

Particulars	Balance as Per Note 8 (Kshs)	Balance as Per the Budget Execution by Sectors and Projects Schedule (Kshs)	Variance (Kshs)
Bursary – Secondary	62,624,306	47,532,962	15,091,344
Bursary -Tertiary	19,464,194	22,714,577	(3,250,383)
Security Projects	8,900,000	9,086,190	(186,190)
Emergency Projects	10,034,995	9,848,805	186,190

- i. In addition, included in the other grants and transfers figure of Kshs.104,726,999 as disclosed in Note 8 to the financial statements is Kshs.19,464,194 disbursed to tertiary

institutions. However, the payment vouchers provided for audit review reflect a Kshs.17,058,000, resulting into unreconciled variance of Kshs. 2,406,194.

- ii. Included in the Annex 3 Un-utilized balance of Kshs.80,220,106 is a negative balance of Kshs.1,774,901 described as fees payments for needy students. However, it was not clear by the same was a negative balance.
- iii. Note 19.4 on PMC account balances reflects balances totalling Kshs.6,043,158 which differs with the re-calculated balance of Kshs.9,648,008, resulting in an unexplained variance of Kshs.3,604,850.

In the circumstances, the accuracy of the other grants and transfers balance, Unutilized funds balance and the Project Management committee balances as at 30 June could not be confirmed.

1.3 Unsupported Balances in the Financial Statements

The following financial statement balances were not supported as indicated in the remark's column below: -

Component	Amount (Kshs)	Remarks
Compensation of employees – Note 4	9,795,177	Balance not supported by ledger, reliable, payroll, mast roll, approved staff establishment and employee's appointment letters among others. Additionally, there was no disclosure on housing levy deduction and remittances, no provision for gratuity and for annual leave. In the circumstances, the accuracy and completeness of Compensation of employee's balance of Kshs.9,795,177
PMC Account Balances – Note 19.4	6,043,158	The balances were not supported with respective bank confirmation certificates and bank statements.
Summary of Fixed assets- Annex 4	24,156,163	Not supported with assets ledger and detailed fixed asset register.

In the circumstances, the accuracy of the compensation of employees' balance and the summary fixed asset register could not be confirmed.

2.0 Un Supported Bursary Expenditure

The statement of receipts and payments reflects an amount of Kshs.104,726,999 in respect to other grants and transfers as disclosed in Note 8 to the financial statements. Included in the amount is bursaries to secondary schools and tertiary institutions of

Kshs.62,624,306 and Kshs.19,464,194 respectively. However, no documentary evidence was provided to show that the beneficiaries were needy cases. Further, there were no minutes of the Bursary Committee documenting the basis for selecting specific beneficiaries.

In addition, the National Government Constituencies Development Fund did not have standard guidelines on the award of bursaries, contrary to Regulation (11)(1)(p) of the Public Finance Management (National Government) Regulations, 2015 states that the Constituency Committee shall ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund. Further, acknowledgement letters or receipts from the beneficiaries' institutions confirming receipt of the bursaries Kshs.82,088,500 were not provided for audit review

In the circumstances, the accuracy of the Kshs. 82,088,500 in respect to bursaries awarded during the year under review could not be confirmed.

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

Emphasis of Matter

1.0 Budgetary Control and Performance

Fund's summary statement of appropriation for the year ended 30 June, 2024 reflects an approved receipt budget of Kshs.279,322,121 and actual receipts of Kshs.246,806,595 respectively, resulting to receipts shortfall of Kshs.32,515,526.

In addition, the summary statement of appropriation for the year ended 30 June, 2024 reflects budgeted payments of Kshs 279,322,121 against actual payments of Kshs.199,102,015 resulting to an under expenditure of Kshs.80,220,106.

Further, Note 19.3 on Unutilized Fund reflects a balance of Kshs.80,220,106 as funds not utilized while Note 11 reflects cash and cash equivalents balance of Kshs.47,704,580 as at 30 June, 2024 However, there were a number of projects/ activities which were not under-taken as planned/ budgeted. It is not clear why the planned activities and projects were not executed as at 30 June, 2024. Although the management indicated late disbursements as the main reason, there proof or documentary evidence was provided to support that comment/reason.

2.0 Projects Implementation Status

The statement of receipts and payments reflects other grants and transfers totaling Kshs.104,726,999 as disclosed in Note 8 of the financial statements, with Kshs.22,638,499 allocated for various projects. Inspection of sampled eighteen (18) projects carried out in November, 2024 revealed that some of the projects were not labelled, delayed or had stalled, not being utilized, completed but not handed over or no completion certificates, fully paid for or zero PMC balances but not completed, poor workmanship among others. Further, it was difficult to confirm the project financiers where the projects were not branded.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Un-Resolved Prior Year Matters

In the report of the Auditor-General for the financial year 2022/2023, eight (8) audit matters were raised. One (1) under Report on the Financial Statements, one (1) on Emphasis of Matter and six (6) Report on Lawfulness and Effectiveness in Use of Public Resources and none on effectiveness of internal controls, risk management and governance. However, the Management had not yet provided response on whether the issues had been resolved or not. In absence of the management comments or response, all the issues were deemed outstanding or un-resolved as at 30 June, 2024.

Other Information

The Management is responsible for the other information set out on page iii to xxvi which comprises Key Constituency Information and Management, NG-CDFC Chairman's Report, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Environmental and Sustainability Reporting and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit of 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 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 effects 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

1.0 Presentation of the Financial Statements

Review of financial statements provided for audit review revealed the following anomalies:

- (i) The statement of cashflows at page 3 does not reflect the total receipts and total payments headings against the reported totals.
- (ii) The current year and comparative prior year headings are inserted in the various notes and annexes (Note 1 to 19, annex 3 and 5) to the financial statements.
- (iii) The table of contents page at page i has indicated the corresponding page number for the Chairman's report at "Error! Book mark not defined" and therefore misleading.

In the circumstances, the financial statements do not comply with the IPSAS reporting format as prescribed by the Public Sector Accounting Standards Board.

2.0 Compensation Of Employees

2.1 Recruitment of the Staff

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects expenditure of Kshs.9,795,177 in respect of compensation of employees. However, review of records revealed that the constituency committee employed thirty-eight (38) persons of which 13 were on contractual basis and 25 on casual terms. This number is over and above the required number of five (5) posts to be filled at constituency level that consist of a clerical officer, accounts assistant, clerk of

works, records management officer and a driver. In addition, 18 of the 25 casual employees have the same job description (FO).

This was contrary to Regulation 43(b) of the Public Finance Management (National Government) Regulations, 2015 which states that "43. An Accounting Officer shall—b) ensure that public funds entrusted to their care are properly safeguarded and are applied for purposes for only which they were intended and appropriated by the National Assembly; and the National Government Constituency Development Fund Board circular referenced CDFBOARD/Circulars/Vol.II/166 requires five (5) posts to be filled at constituency level

2.2 Lack of Staff Establishment and Scheme of Service

Examination of personnel records for the year ended 30 June, 2024 revealed that the Fund does not have in place, an approved scheme of service for its staff to define job categories by profession, qualifications and experience, career progression and conditions of progression. In the absence of the scheme of service, it was not possible to ascertain how recruitment and promotion of staff is conducted. This has the effect of creating unfair human resource practices which might kill employee's morale and affect productivity in the long run.

This was contrary to Section G.4 of the Public Service Commission Human Resource Policies and Procedures Manual of 2015 which provides that inter alia-Staff Performance Appraisal system (SPAS) should be predicated upon the principle of work planning, setting of agreed performance targets, feedback and reporting and that it is linked to other human resource systems and processes including staff development, career progression, placement, rewards and sanctions.

3.0 Lack of Approved Strategic Plan

The Fund did not have an approved strategic plan in place to provide guidance on the broader objective that are to be achieved by it and the responsibilities as stipulated in section 149(2)(g) of Public Finance Management Act 2012.

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(s) of the matter(s) 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

1.0 Weaknesses in the Management of Fixed Assets

The following inaccuracies and short comings were noted in regard to fixed assets management;

- a) Disclosed in Annex 4 in the financial statements is Summary of Fixed Asset Register total balance of Kshs.24,156,163. However, the balance was not supported by detailed asset schedule or ledger and ownership documents like lands title deed, motor vehicles title deeds etc.
- b) No evidence of assets counts or inventory and verification for year under review to confirm that all reported assets do exist and effectively working as detailed assets inventory report was not availed for verification. This may have it impossible to confirm the assets status, if disposable or not.
- c) No detailed asset register showing key assets information like date of acquisition, Costs, Accumulated depreciation, Net book values, and no correct assets location/custodian indicated in some cases, item codes among other details for the assets bought before the financial year under audit. Thus, not possible establish fully depreciated assets, specific bonded items and how the same will be written off in the books of accounts.
- d) It was also noted that most of the assets were not tagged and asset movement's registers not appropriately kept. Thus, such assets may easily disappear without trace.
- e) Further, the assets were not insured against any risk(s)
- f) No asset valuation report- some of the assets were over 5 years old/ others have outlived their economic value, hence need for their valuation
- g) No evidence of any disposal was ever done yet there were several bonded items kept in the respective stores. Such uneconomically viable assets should be disposed of off to save on storage costs, and space and obtain better salvage value before they completely go obsolete.

2.0 Failure to Insure Fund's Immovable Assets

The summary of fixed asset register for the year ended 30 June, 2024 reflects assets valued at Kshs.24,156,163. Included in this amount value balance of Kshs.24,156,163 related to Funds' immovable properties which included buildings, furniture and fittings and ICT equipment's. However, review of document availed for audit revealed that the Uriri Constituency NG-CDF had not insured the assets contrary to paragraph 91 (1) of the

National Treasury Guidelines on Asset and Liability Management in the Public Sector in the Public Sector, March 2020.

3.0 Lack of a Risk Management Policy, Disaster Recovery Plan and Bursary policy

The audit revealed that the Uiri Constituency NG-CDF did not have in place an approved Risk Management Policy and a Disaster Recovery plan and Bursary policy. This is contrary to the provisions of Regulation 165(1)(a) and (b) of the Public Finance Management (National Government) Regulations 2015. The Entity therefore lacks a blue print for identifying, and mitigating against risks in case of a disaster.

Further, lack bursary policy could result to irregular management of bursary funds or failure to fully achieve the intended purpose of the funds hence value for money.

No explanation has been given for failure to have the above stated internal control policies in place.

4.0 Lack of Internal Audit Function

During the year under review, it was noted that the Fund did not have an internal audit function and the requisite audit charter, workplans, audit reports etc. Though the management argued that the fund entirely uses the National Treasury internal audit department, there was no evidence that the said department conducted any audit for the fund for the year under review.

Additionally, there was no evidence of Internal Audit function in place for the NG-CDF, no internal audit charter, audit annual work plans, audit reports, Audit Committee reports, minutes of Audit Committee meetings were provided for audit review.

5.0 Lack of Information Communication Systems (ICT) and Non-Updating of Vote Book Records

Audit review of the Fund's ICT environment revealed that there was no formal approved ICT policy in place during the year under review, which includes data security policy, and disaster recovery plans. Further, ICT structure was not provided for audit review. In addition, during the year under review, the company did not have an Information Technology (IT) steering committee for ensuring effective IT controls and strategies.

Additionally, It was observed that although NG-CDF Uiri Constituency uses the manual vote book systems to record financial transactions, it is not updated on a timely basis or maintained in a systematic manner to allow for easy access to financial data. Further, the fund did not provide the vote book system generated reports like, vote book, payments/expenditure report, variance reports and other management reports submitted to the board as at 30 June 2024 among others.

In the circumstances, the security and reliability of the constituency fund data including its management information system could not be ascertained

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for 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 IFPP 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

31 December, 2024

*National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

9. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	Insert Current FY	Insert Comparative FY*
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	204,725,270	97,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	500,000
TOTAL RECEIPTS		204,725,270	97,500,000
PAYMENTS			
Compensation of employees	4	9,795,177	5,607,312
Committee expenses	5	3,955,000	4,697,124
Use of goods and services	6	3,110,517	1,977,156
Transfers to Other Government Units	7	72,514,323	4,200,000
Other grants and transfers	8	104,726,999	65,339,292
Acquisition of Assets	9	3,000,000	-
Other Payments	10	2,000,000	1,450,876
TOTAL PAYMENTS		199,102,015	83,271,760
SURPLUS/DEFICIT		5,623,255	14,228,240

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 the NGCDFC on 28/12/ 2024 and signed by:



Chairman NG-CDF
Committee
Name: Mr. Charles Oloo
Nyariaro



Fund Accountant Manager
Name: Mr. Moses Oduor
Agolla



National Sub-County
Accountant
Name: zipporah Kebeno
ICPAK M/No: 25369

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	Insert Current FY	Insert Comparative FY
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	47,704,580	42,081,325
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		47,704,580	42,081,325
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		47,704,580	42,081,325
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13	-	-
Gratuity	14	-	-
NET FINANCIAL SSETS		47,704,580	42,081,325
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	42,081,325	27,853,085
Prior year adjustments	16	-	-
Surplus/Defict for the year		5,623,255	14,228,240
NET FINANCIAL POSITION		47,704,580	42,081,325

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 28/12/2024 and signed by:



Chairman NG-CDF
 Committee
 Name: Mr. Charles Oloo
 Nyariaro



Fund Accountant Manager
 Name: Mr. Moses Oduor
 Agolla



National Sub-County Accountant
 Name: zipporah Kebeno
 ICPAK M/No: 25369

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

11. Statement of Cash Flows for the Year Ended 30th June 2024

	Notes	Insert Current FY	Insert Comparative FY
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	204,725,270	97,000,000
Other Receipts	3	-	500,000
		204,725,270	97,500,000
Payments for operating activities			
Compensation of Employees	4	9,795,177	5,607,312
Committee expenses	5	3,955,000	4,697,124
Use of goods and services	6	3,110,517	1,977,156
Transfers to Other Government Units	7	72,514,323	4,200,000
Other grants and transfers	8	104,726,999	65,339,292
Other Payments	10	2,000,000	1,450,876
		196,102,015	83,271,760
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
Net Adjustments		-	-
Net cash flow from operating activities		8,623,255	14,228,240
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(3,000,000)	-
Net cash flows from Investing Activities		(3,000,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		5,623,255	14,228,240
Cash and cash equivalent at BEGINNING of the year	11	42,081,325	27,853,085
Cash and cash equivalent at END of the year		47,704,580	42,081,325

*National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

12. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		a	b				
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	189,153,193	42,081,325	48,087,603	279,322,121	246,806,595	32,515,526	88%
Proceeds from Sale of Assets				-	-	-	0%
Other Receipts				-	-	-	
TOTAL RECEIPTS	189,153,193	42,081,325	48,087,603	279,322,121	246,806,595	32,515,526	88%
PAYMENTS							
Compensation of Employees	8,717,356	1,943,300		10,660,656	9,795,177	865,480	92%
Committee expenses	3,955,000			3,955,000	3,955,000	-	100%
Use of goods and services	3,110,206	311		3,110,517	3,110,517	-	100%
Transfers to Other Government Units	80,771,850	20,400,000	32,734,000	133,905,850	72,514,323	61,391,527	54%
Other grants and transfers	87,415,545	19,737,714	13,353,603	120,506,862	104,726,999	15,779,863	87%
Acquisition of Assets	3,183,236		-	3,183,236	3,000,000	183,236	94%
Other Payments	2,000,000		2,000,000	4,000,000	2,000,000	2,000,000	50%
				-			
TOTAL	189,153,193	42,081,325	48,087,603	279,322,121	199,102,015	80,220,106	71%

National Government Constituencies Development Fund (NGCDF)

Uriri Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

1. Transfer from NGCDF Board item of receipts has a utilisation of 88% due delayed disbursement of funds to Uriri NGCDF.
2. Transfer to other government unit's unit of expenditure had a utilization of 54% due to delayed disbursement of funds to constituencies by the exchequer and partly due to conditionally approving of some of the projects by NGCDF Board.
3. Other grants and transfers unit of expenditure had a utilization of 87% also due to delayed disbursement of funds to constituencies by the exchequer
4. Other payment unit of expenditure had a utilization percentage of 50% due to conditionally approving the strategic plan

The final budget is different from the original budget as a result of reallocation of ict hub funds to bursary and also due to the opening balances when the year was beginning.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	80,220,106
Less undisbursed funds receivable from the Board as at 30th June 2024	32,515,526
	47,704,580
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2023/2024	47,704,580

National Government Constituencies Development Fund (NGCDF)

Uriri Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2024

Programme/Sub-programme	Original Budget Kshs	Adjustments			Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs				
1.0 Administration and Recurrent							
1.1 Compensation of employees	8,717,356	1,943,301.00		10,660,656	9,795,177	865,480	
1.2 Committee allowances	1,120,774			1,120,774	1,120,774	-	
1.3 Use of goods and services	683,578	310.25		683,889	683,889	-	
Sub-total	10,521,708	1,943,611.25		12,465,319	11,599,840	865,480	
2.0 Monitoring and evaluation							
2.1 Capacity building	1,826,628			1,826,628	1,826,628	-	
2.2 Committee allowances	2,834,226			2,834,226	2,834,226	-	
2.3 Use of goods and services	600,000			600,000	600,000	-	
Sub-total	5,260,854			5,260,854	5,260,854	-	
3.0 Constituency Oversight Committee (Itemize as per budget)							
Sub-total							
4.0 Emergency							
4.1 Primary Schools	9,043,379	1,668,837.09	5,367,353	16,079,569	9,848,805	6,230,764	
4.2 Secondary schools							
4.3 Tertiary institutions							
4.4 Security projects	186,190			186,190	186,190	-	
Sub-total	9,229,569	1,668,837.09	5,367,353	16,265,759	10,034,995	6,230,764	
5.0 Bursary and Social Security							
5.1 Primary Schools							

**National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

5.2 Secondary Schools	45,260,854	497,207.00		45,758,061	47,532,962	(1,774,901)
5.3 Tertiary Institutions	20,601,122	2,113,454.76		22,714,577	22,714,577	(0)
13.2 Innovation Hub		2,338,513.60		2,338,514	2,338,514	(0)
ST. Pauls Ombooo secondary		500,000.00		500,000	500,000	-
God Sibuoche Mixed Sec		500,000.00		500,000	500,000	-
Lwala Secondary		500,000.00		500,000	500,000	-
5.4 Universities				-		-
5.5 Education Support Programmes		5,002,447.03		5,002,447	5,002,447	0
5.6 Social Security		3,000,000.00		3,000,000	3,000,000	-
Sub-total	65,861,976	14,451,622.39		80,313,598	82,088,500	(1,774,901)
6.0 Sports						
Sports(constituency sports)		551,752.06		551,752	551,752	0
regional sports		350,000.00		350,000	350,000	-
Sub-total	-	901,752.06		901,752	901,752	0
7.0 Environment						
Lwanda Konyuna Primary School	162,000			162,000		162,000
Nduru Primary School	162,000			162,000		162,000
Kokello Primary School	50,000			50,000		50,000
Mori Primary School	50,000			50,000		50,000
Nyamasare Secondary School	50,000			50,000		50,000
Obwongo Twagi Primary School	50,000			50,000		50,000
Nyabera Primary School	50,000			50,000		50,000
Omboo Primary School	50,000			50,000		50,000
Nyamiliu Primary School	50,000			50,000		50,000
Kanyakech Primary School	50,000			50,000		50,000
Korwa Primary School	50,000			50,000		50,000

**National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Nyabinga Primary School	50,000				50,000	50,000	
Sibuoche Primary School	50,000				50,000	50,000	
Midida Primary School	50,000				50,000	50,000	
Arambe Primary School	50,000				50,000	50,000	
Wikodongo Primary School	50,000				50,000	50,000	
Kambaga Primary School	50,000				50,000	50,000	
Luoro Primary School	50,000				50,000	50,000	
Kohwal Primary School	50,000				50,000	50,000	
Mukuyu Primary School	50,000				50,000	50,000	
Lwala Primary School	50,000				50,000	50,000	
Ngonga SDA Primary School	50,000				50,000	50,000	
Manyatia Primary school			364,250		364,250	364,250	
Nyamage Primary schools		364,251.00			364,251	364,251	
Masoge Primary schools		364,251.00			364,251	364,251	
Obama Primary School		162,000.06			162,000	162,000	0
Bishop AnyoloKorwa Secondary School		163,000.00			163,000	163,000	
Ramwoma Primary School		162,000.00			162,000	162,000	
Uriri Constituency Environment			1,222,000		1,222,000	1,222,000	
Sub-total	1,324,000	1,215,502.06	1,586,250		4,125,752	2,801,752	1,324,000
8.0 Primary Schools Projects							
Marungu Primary School	1,000,000				1,000,000	1,000,000	1,000,000
Obama Primary School	1,000,000				1,000,000	1,000,000	
Matich Primary School	1,000,000				1,000,000	1,000,000	
Othoro Primary School	2,000,000				2,000,000	2,000,000	2,000,000
Wapengo Primary School							

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

	2,000,000			2,000,000	2,000,000	-
Rae Kondiala Primary School						
	1,000,000			1,000,000	1,000,000	-
Ahenyo Primary School						1,000,000
Pith Nyadundo Primary School	1,000,000			1,000,000	1,000,000	-
Achuth Primary School	2,000,000			2,000,000		2,000,000
Ngonga SDA Primary School	1,000,000			1,000,000	1,000,000	-
Nduru Primary School	1,000,000			1,000,000	1,000,000	-
Uriri Primary School	15,000,000			15,000,000		15,000,000
Chief Kawisa Primary School	1,000,000			1,000,000		1,000,000
Rombe Primary School	1,500,000			1,500,000	1,500,000	-
Pith Nyadundo Primary School	500,000			500,000	500,000	-
Kanyodera Primary School	2,000,000			2,000,000	2,000,000	-
Okumbo Primary School	1,000,000			1,000,000	808,324	191,676
Arambe Primary School	2,000,000			2,000,000		2,000,000
Manyatta Primary School	1,000,000			1,000,000		1,000,000
Nyamage Primary School	500,000			500,000		500,000
Masoge Primary School	500,000			500,000		500,000
Manyatta Primary School	1,000,000			1,000,000		1,000,000
Thimjope Primary School	1,000,000			1,000,000	1,000,000	-
St. Thomas Wikongaro Primary School	1,000,000			1,000,000		1,000,000
Lwanda Konyuna Primary School	1,000,000			1,000,000		1,000,000
Kanyakech Primary School	1,000,000			1,000,000		1,000,000
Kisugunua Primary School	2,000,000			2,000,000		2,000,000
Edemba Primary School	2,000,000			2,000,000		2,000,000
Magongo Primary School						

**National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

	1,000,000			1,000,000		1,000,000		1,000,000
Nyamage Primary School	1,000,000			1,000,000		1,000,000		1,000,000
Mark Nyamila Primary School	2,000,000			2,000,000		2,000,000		2,000,000
MurumKokiri Primary School	1,000,000			1,000,000		1,000,000		1,000,000
Nyaobe primary school		2,000,000		2,000,000		2,000,000		2,000,000
Cyprian oiwangomollo primary		2,000,000.00		2,000,000		2,000,000		2,000,000
Minyere primary			1,000,000	1,000,000		1,000,000		1,000,000
Otaama primary school			1,000,000	1,000,000		1,000,000		1,000,000
Kamuga primary school			1,000,000	1,000,000		1,000,000		1,000,000
Nyamage primary school			1,000,000	1,000,000		1,000,000		1,000,000
God jaoko primary school			1,000,000	1,000,000		1,000,000		1,000,000
Rapogi mixed primary school		10,000,000.00	10,127,695	20,127,695		20,127,694		1
Omboso primary school			4,000,000	4,000,000		4,000,000		4,000,000
Wikxlongo primary school			1,000,000	1,000,000		1,000,000		1,000,000
change primary school			400,000	400,000		400,000		400,000
Manyatta Primary School	1,060,876			1,060,876		1,060,876		1,060,876
Nduru Primary School	1,060,876			1,060,876		1,060,876		1,060,876
Luoro Primary School	1,060,876			1,060,876		1,060,876		1,060,876
Akonjo Primary School	1,060,876			1,060,876		1,060,876		1,060,876
Masoge Primary School	1,060,876			1,060,876		1,060,876		1,060,876
Ondome Primary School	1,060,876			1,060,876		1,060,876		1,060,876
Nyabera Primary School	1,060,876			1,060,876		1,060,876		1,060,876
Ramuoma Primary School	1,060,876			1,060,876		1,060,876		1,060,876
MurumKokiri Primary School	1,060,875			1,060,875		1,060,875		1,060,875
God Sibuoche Primary School	1,060,875			1,060,875		1,060,875		1,060,875

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

10.0 Tertiary institutions Projects (List all the Projects)						
Uriri Technical training institute					-	
Uriri Technical training institute			1,500,000	1,500,000	1,500,000	-
Uriri sub county teachers service commission office		-	1,872,305	1,872,305	1,872,305	-
Uriri sub county teachers service commission office					-	-
Uriri Sub County Teacher's Service Commission Office	1,208,467			1,208,467		1,208,467
Sub-total	1,208,467	-	3,372,305	4,580,772	3,372,305	1,208,467
11.0 Security Projects						
Uriri Sub-county Deputy county commissioner compound		1,000,000.00		1,000,000	1,000,000	-
Uriri Sub-county Deputy county commissioner office		500,000.00		500,000	500,000	-
Thimjope assistant chiefs office			2,500,000	2,500,000	2,500,000	-
Kamgundho 1 assistant chief office			2,500,000	2,500,000	2,500,000	-
Kajulu 1 assistant chiefs office			1,400,000	1,400,000	1,400,000	-
Assistant County Commissioner's Office Rapogi	1,000,000			1,000,000	1,000,000	-
Kamgundho 2 Assistant Chief's Office	2,500,000			2,500,000		2,500,000
Nyaobe Assistant Chief's Office	2,500,000			2,500,000		2,500,000
Oyani Chief's Office	2,000,000			2,000,000		1,813,810
Got Uriri Assistant Chief's Office	1,500,000			1,500,000		1,500,000
Oruba Assistant Chief's Office	1,500,000			1,500,000		1,500,000
Sub-total	11,000,000	1,500,000.00	6,400,000	18,900,000	8,900,000	10,000,000
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)					-	-
12.2 Construction of CDF office	3,183,236			3,183,236	3,000,000	183,236
12.3 Purchase of furniture and equipment					-	-
12.4 Purchase of computers					-	-

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

12.5 Purchase of land				-		-
Sub-total	3,183,236			3,183,236	3,000,000	183,236
13.0 Others						
13.1 Strategic Plan	2,000,000		2,000,000	4,000,000	2,000,000	2,000,000
				-		-
Sub-total	2,000,000	-	2,000,000	4,000,000	2,000,000	2,000,000
Funds pending approval**						
Unapproved funds						
AIA						
PMC Saving						
Total	189,153,193	42,081,324.85	48,087,603	279,322,121	199,102,015	80,220,106

14. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for;

- Receivables that include imprests
- Payables that include gratuity and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NGCDF-Uriri Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Recognition of Receipts

The *entity* recognizes all receipts from various sources when the event occurs, and the related cash has actually been received by the Entity.

a. Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

b. Proceeds from the Sale of Assets

Proceeds from the disposal of assets are recognized as and when cash is received in the constituency account.

c. Other receipts

These include Appropriation-in-Aid and relate to receipts such as proceeds from the sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, and Unutilized funds from PMCs among others.

d. Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

e. External Assistance

External assistance refers to grants and loans received from local, multilateral, and bilateral development partners. In the year under review, there was no external assistance received.

5. Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the entity.

a) Compensation of Employees

Salaries and wages, allowances, and statutory contributions for employees are recognized in the period when the compensation is paid.

b) Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

c) Acquisition of Fixed Assets

The payment on the acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

A fixed asset register is maintained by each constituency and a summary is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

6. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment, or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

7. 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.

8. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy.

9. Accounts Payable

For these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

11. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of the NGCDF Act, 2015

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 2024 for the period 1st July 2024 to 30th June 2024 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 comparable budget for the financial year under review has been included in the financial statements.

13. Comparative Figures

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

14. 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 30th June 2024.

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative

National Government Constituencies Development Fund (NGCDF)

Uriri Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

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.

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	Insert current FY	Insert Comparative FY
NGCDF Board	Kshs	Kshs
Normal Allocation	Kshs	Kshs
AIE NO. B214477	26,288,602	-
AIE NO. B214574	20,926,965	-
AIE NO. B233582	872,036	-
AIE NO. B225254	40,000,000	-
AIE NO. B226250	36,637,667	-
AIE NO. B233920	40,000,000	-
AIE NO. B214893	40,000,000	-
AIE NO. B185285	-	7,000,000
AIE NO. B206235	-	21,000,000
AIE NO. B206278	-	5,000,000
AIE NO. B205629	-	12,000,000
AIE NO. B205925	-	12,000,000
AIE NO. B207942	-	20,000,000
AIE NO. B207705	-	20,000,000
TOTAL	204,725,270	97,000,000

2. Proceeds From Sale of Assets

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

3. Other Receipts

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (reversed cheque)	-	500,000
TOTAL	-	500,000

4. Compensation Of Employees

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	7,751,203	4,463,994
Personal allowances paid as part of salary		
House allowance	-	390,600
Transport allowance	-	480,000
Leave allowance	-	
Gratuity-contractual employees	1,652,818	-
Employer Contributions Compulsory national social security schemes	352,334	272,718
Employer Contributions Compulsory Housing levy	38,822	-
Employer contributions to National Industrial Training Authority	-	-
TOTAL	9,795,177	5,607,312.00

5. Committee Expenses

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
A. NG-CDF	Kshs	Kshs
Sitting allowance	1,335,000	1,046,000
Other committee expenses	2,620,000	3,651,124
Sub-total	3,955,000	4,697,124.00

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

B. Oversight Committee Expenses		
Members allowance	-	-
Other committee expenses	-	-
Sub-total	-	-
TOTAL(A+B)	3,955,000	4,697,124.00

6. Use of Goods and services

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
Utilities, supplies and services	-	663,261
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	124,000	-
Rentals of produced assets	-	-
Training expenses	-	1,313,000
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	-
Fuel, oil & lubricants	-	-
Other operating expenses	2,576,939	-
Bank Charges	-	895
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	409,579	-
Routine maintenance- other assets	-	-
TOTAL	3,110,517	1,977,156.00

7. Transfer to Other Government Units

Description	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
Transfers to Primary Schools	51,336,018	2,200,000
Transfers to Secondary Schools	17,806,000	2,000,000
Transfers to Tertiary Institutions	3,372,305	
TOTAL	72,514,323	4,200,000

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

8. Other Grants and Other transfers

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
Bursary - Secondary (see attached list)	62,624,306	43,150,793
Bursary -Tertiary (see attached list)	19,464,194	16,096,292
Bursary- Special Schools	-	-
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	8,900,000	500,000
Sports Projects (see attached list)	901,752	2,000,000
Environment Projects (see attached list)	2,801,752	-
Emergency Projects (see attached list)	10,034,995	3,592,207
Roads Projects	-	-
TOTAL	104,726,999	65,339,292

9. Acquisition of Assets

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	2,000,000	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	1,000,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	3,000,000	-

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

10. Other Payments

	Insert current FY	Insert Comparative FY
	Kshs	Kshs
Strategic Plan	2,000,000	-
ICT Hubs	-	-
Others (specify)		-
TOTAL	2,000,000	-

11. Cash and Cash Equivalents

Name of Bank and Account No.	Insert current FY	Insert Comparative FY
	Kshs (30/6/2024)	Kshs (30/6/2023)
<i>Kenya Commercial Bank, A/C no. , Branch . (main account)</i>	47,704,580	42,081,325.00
<i>Kenya Commercial Bank, A/C no. Branch . (deposit account)</i>	-	-
	-	-
TOTAL	47,704,580	42,081,325

12. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

13. Retention

	Insert current FY	Insert Comparative FY
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Retentions aging analysis.

	Insert Current FY	% of the total Retention	Insert Comparative FY	% of the total Retention
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

14. Gratuity

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30th June D= A+B-C	-	-

Gratuity aging analysis

	Insert Current FY	% of the total Gratuity	Insert Comparative FY	% of the total Gratuity
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

The total above should be equal to the Gratuity closing figures)

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

15. Fund Balance B/F

	(1 st July 2024-1)	(1 st July 2023-2)
	Kshs	Kshs
Bank accounts	42,081,325	27,853,085
Cash in hand	-	-
Imprest	-	-
TOTAL	42,081,325	27,853,085

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

****** *The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)*

17. Changes in Accounts Receivable – Outstanding Imprests

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts in account receivables D=A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	-	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

Aging Analysis for Pending Accounts Payables

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

19.2: Pending Staff Payables (See Annex 2)

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Aging Analysis for staff Payables

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

19.3: Unutilized Fund (See Annex 3)

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
Compensation of employees	865,480	1,943,300
Committee expense	-	0
Use of goods and services	-	311
Amounts due to other Government entities (see attached list)	61,391,527	54,634,000
Amounts due to other grants and other transfers (see attached list)	15,779,863	29,252,803.
Acquisition of assets	183,236	0
Others (<i>specify</i>)	2,000,000	4,338,514.
Funds pending approval		
Total	80,220,106	90,168,928.

19.4: PMC account balances (See Annex 5)

PARTICULARS	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances (see attached list)	6,043,158	1,933,903
Total	6,043,158	1,933,903

19.5 Related Party Transactions

PARTICULARS	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,335,000	0
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	204,725,270	97,000,000
Total	206,060,270	97,000,000

*National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
Sub-Total					
Construction of civil works					
3.					
4.					
5.					
Sub-Total					
Supply of goods					
6.					
7.					
Sub-Total					
Supply of services					
8.					
Sub-Total					
Grand Total					

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	gratuity to staff	865,480	1,943,300	Unspent due to late receipt of funds
Use of goods & services	For Office Expenses		311	Unspent due to late receipt of funds
Monitoring and evaluation Committee expenses	Committee expense			Unspent due to late receipt of funds
Sub-Total		865,480	1,943,611	
Amounts due to other Government entities				
Primary schools				
Nyaobe primary school	Construction to completion of 2 Classrooms.		2,000,000	Unspent due to late receipt of funds
Cyprian ojwangomollo primary	Construction to completion of 2 Classrooms		2,000,000	Unspent due to late receipt of funds
Minyere primary	Construction to completion of 1 Classroom		1,000,000	Unspent due to late receipt of funds
Obama primary school	Construction to completion of 1 Classroom		1,000,000	Unspent due to late receipt of funds
Kamuga primary school	Construction to completion of 1 Classroom		1,000,000	Unspent due to late receipt of funds
Nyamage primary school	Construction to completion of 1 Classroom		1,000,000	Unspent due to late receipt of funds
God jaoko primary school	Renovation to completion of 2 Classrooms by Re-roofing, re-Flooring, re-Plastering, Glazing, Re-Painting, Veranda extension.		1,000,000	Unspent due to late receipt of funds
Rapogi mixed primary School	Completion of Storey building comprising of 12 Classrooms and Administration Block with 8 offices (constructing wall and roofing of 6 classrooms 4 administration offices on first floor, plastering, painting of 12 and 8 administration offices, painting and constructing, floor tiling of stair case)		21,000,000	Unspent due to late receipt of funds
Omboo primary school	Construction to completion of 4 classrooms.		4,000,000	Unspent due to late receipt of funds
Wikodongo primary school	Renovation to completion of 2 Classrooms by Re-Roofing, re-Flooring, re-Plastering, Glazing, re-Painting, Verandah Extension and labeling		1,000,000	Unspent due to late receipt of funds
change primary school	Construction of elevated water tank stand for 10,000 litres water tank kshs.200,000, purchase of 10,000 litres water tank kshs.80,000, purchase and installation of electric water pump of 5 horsepower kshs.100,000 and construction of 3MX3M water Kiosk within the school compound	400,000	500,000	Unspent due to late receipt of funds

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	kshs.120,000			
ST. Pauls Omboo secondary	Purchase Of School Bus		500,000	Unspent due to late receipt of funds
God Sibuoche Mixed Sec	Purchase Of School Bus		500,000	Unspent due to late receipt of funds
Lwala Secondary	Purchase Of School Bus		500,000	Unspent due to late receipt of funds
Luoro secondary school	Co funding to Purchase Isuzu FRR53LR JAPAN 54 Sitter bus of which the remaining Ksh. 1,500,000 has been paid by School PTA funds.		6,800,000	Unspent due to late receipt of funds
Nyakurkuma secondary school	Construction to completion of 1 Classroom		1,000,000	Unspent due to late receipt of funds
Kanyodera secondary	Construction to roofing level of one bedroom Twin Staff House		1,500,000	Unspent due to late receipt of funds
Magongo secondary school	Construction to completion 1No Classroom		1,000,000	Unspent due to late receipt of funds
Siro girls secondary	Construction to roofing level of 45 student capacity Laboratory		2,000,000	Unspent due to late receipt of funds
Gogo secondary school	Construction to completion 1No Classroom		1,000,000	Unspent due to late receipt of funds
Konduru secondary school	Completion of one Laboratory Measuring Approximately 15mx30m; with capacity of 45 students by Tiling, Ceiling Board, electrical wiring and labeling		334,000	Unspent due to late receipt of funds
Marungu Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
Othoro Primary School	Construction to completion 2No Classroom	2,000,000		Unspent due to late receipt of funds
Ahenyo Primary School	Construction to completion 1No Classroom	1,000,000		Unspent due to late receipt of funds
Achuth Primary School	Renovation to completion of 8 classrooms: Reroofing, hacking floors and reflooring, fitting of windows and doors, plastering and painting	2,000,000		Unspent due to late receipt of funds
Uriri Primary School	Construction of one storey building comprising of 8 classrooms, 4 offices, 3 toilets, one at the Principles office catering for Persons With Disabilities and 2 chambers catering for Persons With Disabilities at the 1st floor and biodigester Measuring 20 Cubic metres serving an estimated population of 100 Users. To construct (Substructure and superstructure which includes foundation, slabbing on ground floor and 1st floor, all columns on ground floor and 1st floor and walling on ground floor and on 1st floor	15,000,000		Unspent due to late receipt of funds
Chief Kawisa Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds

**National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Okumbo Primary School	Construction to completion of 1 classroom	191,677		Unspent due to late receipt of funds
Arambe Primary School	Construction to completion of 2 classroom	2,000,000		Unspent due to late receipt of funds
Manyatta Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
Nyamage Primary School	Landscaping to completion of 1 Acre School Compound: Back filling, compaction and ground leveling Due to increased scope of work	500,000		Unspent due to late receipt of funds
Masoge Primary School	Landscaping to completion of 1 Acre School Compound: Back filling, compaction and ground leveling Due to increased scope of work	500,000		Unspent due to late receipt of funds
Manyatta Primary School	Landscaping to completion of 1 Acre School Compound: Back filling, compaction and ground leveling Due to increased scope of work	1,000,000		Unspent due to late receipt of funds
St. Thomas Wikongaro Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
Lwanda Konyuna Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
Karvakech Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
Kisigumua Primary School	Construction to completion of 2 classroom	2,000,000		Unspent due to late receipt of funds
Edemba Primary School	Construction to completion of 2 classroom	2,000,000		Unspent due to late receipt of funds
Magongo Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
MurumKokiri Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
change primary school	Construction to completion of 1 classroom	100,000		Unspent due to late receipt of funds
Manyatta Primary School	Construction to completion of 1 classroom	1,060,876		Unspent due to late receipt of funds
Ndiuru Primary School	Construction to completion of 1 classroom	1,060,876		Unspent due to late receipt of funds
Luoro Primary School	Construction to completion of 1 classroom	1,060,876		Unspent due to late receipt of funds
Akonjo Primary School	Construction to completion of 1 classroom	1,060,876		Unspent due to late receipt of funds
Masoge Primary School	Construction to completion of 1 classroom	1,060,876		Unspent due to late receipt of funds
Ondome Primary School	Construction to completion of 1 classroom	1,060,876		Unspent due to late receipt of funds
Nyabera Primary School	Construction to completion of 1 classroom	1,060,876		Unspent due to late receipt of funds
Ramuoma Primary School	Construction to completion of 1 classroom	1,060,876		Unspent due to late receipt of funds

**National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
MurrumKokiri Primary School	Construction to completion of 1classroom	1,060,875		Unspent due to late receipt of funds
God Sibuoche Primary School	Construction to completion of 1classroom	1,060,875		Unspent due to late receipt of funds
Konduru Primary School	Construction to completion of 1classroom	1,060,875		Unspent due to late receipt of funds
Sigira Primary School	Construction to completion of 1classroom	1,060,875		Unspent due to late receipt of funds
Edemba Primary School secondary	Construction to completion of 1classroom	1,060,875		Unspent due to late receipt of funds
Luoro secondary school	Purchase Of School Bus	700,000	7,900,000	Unspent due to late receipt of funds
Siru girls secondary	Construction to roofing level of 45 student capacity Laboratory	1,000,000		Unspent due to late receipt of funds
Koduogo Secondary School	Construction of Administration Block comprising of Principal/Deputy's Principal/ Office, Head of Department's Office, Bursar's Office, Secretary's Office, Kitchen, Entry Lobby, Exam Room, Staff Room, 3 door toilets, with one chamber catering for Persons With Disabilities to ring beam level. Substructure and walling	2,000,000		Unspent due to late receipt of funds
St. Augustine Andingo Secondary School	Construction of 400 student Capacity Dormitory to ring beam level	2,000,000		Unspent due to late receipt of funds
Kalii Secondary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
St. Lrmas Koyieko Secondary School	Construction of 400 student Capacity Dormitory to ring beam level	2,000,000		Unspent due to late receipt of funds
Owogo Secondary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
Tertiary Institutions				
Uriri Technical training institute	Provision of office furniture's (140 lecture chairs with arms ksh.600,000, 12 office tables ksh.120,000, 12 office chairs ksh. 60,000, 1 principal office executive table ksh. 40,000, 1 principle office executive chair, ksh. 20,000, 97 technical drawing board & stands 350,000, 50 trainer's chairs ksh.175, 000 and 15 staffroom tables ksh. 135,000.)		1,500,000	Unspent due to late receipt of funds
Uriri sub county teachers service commission office	Construction to completion of 5 offices of Sub County Teacher service commission office Measuring 10m by 9m including floor tiling and fixing ceiling board	1,208,467		Unspent due to late receipt of funds
Sub-Total		61,391,527	54,634,000	

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Amounts due to other grants and other transfers				
security projects				
Uriri Sub-county Deputy county commissioner compound	Fencing of DCC's Compound approximate length of 450 metres by using Angle line and Barbed Wire.		1,000,000	Unspent due to late receipt of funds
Uriri Sub-county Deputy county commissioner office	purchase and supply of Office Furniture's (1 executive desk (double pedestal) ksh.100,000, 2 executive conference table ksh.100,000, 1 executive chair high back ksh. 35,000, 2 executive chair low back ksh 20,000, 10 visitors chairs (arm less) ksh.40,000 1 seven sitter sofa leather ksh.100,000, coffee table (modern) ksh. 45,000, 42" flat screen TV 60,000.)		500,000	Unspent due to late receipt of funds
Thimjope assistant chiefs office	Construction of Chief's office to completion measuring 5mx8m of capacity Two Offices, Boardroom and Verandah		2,500,000	Unspent due to late receipt of funds
Kamgundho 1 assistant chief office	Construction of Chief's office to completion measuring 5mx8m of capacity Two Offices, Boardroom and Verandah		2,500,000	Unspent due to late receipt of funds
Kajulu 1 assistant chief's office	Completion of Assistant Chief's Office comprising of Two Offices, Boardroom and verandah by Re-roofing, re-flooring, Plastering, Installation of Windows and Doors, Painting, Glazing and Verandah Extension and labeling		1,400,000	Unspent due to late receipt of funds
Kamgundho 2 Assistant Chief's Office	Construction to completion of Assistant Chief's Office comprising of main office, conference room, store, and kitchen	2,500,000		Unspent due to late receipt of funds
Nyaobe Assistant Chief's Office	Construction to completion of Assistant Chief's Office comprising of main office, conference room, store, and kitchen	2,500,000		Unspent due to late receipt of funds
Oyani Chief's Office	Construction of Office comprising of Chief's office, assistant chief's office, conference room, store, and kitchen, to roofing level	1,813,810		Unspent due to late receipt of funds
Got Uriri Assistant Chief's Office	Construction of Assistant Chief's Office comprising of main office, conference room, store, and kitchen to Ring Beam level	1,500,000		Unspent due to late receipt of funds
Oruba Assistant Chief's Office	Construction of Assistant Chief's Office comprising of main office, conference room, store and kitchen to Ring Beam level	1,500,000		Unspent due to late receipt of funds
Environment				
Manyatta Primary school	Landscaping to completion of 1 acre School compound (removal of stones and ground leveling)		364,250	Unspent due to late receipt of funds
Nyamage Primary schools	Landscaping to completion of School 1 acre school compound (removal of stones and ground leveling)		364,251	Unspent due to late receipt of funds

National Government Constituencies Development Fund (NGCDF)

Uriri Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Masoge Primary schools	Landscaping to completion of 1 acre school compound (removal of stones and ground leveling)		364,251	Unspent due to late receipt of funds
Obama Primary School	Purchase and Supply of 10,000L Water Tank Kshs. 90,000 and installation concrete base and piping Kshs. 72,000.06		162,000	Unspent due to late receipt of funds
Bishop AnyokoKorwa Secondary School	Purchase and Supply of 10,000L Water Tank Kshs. 90,000 and installation concrete base Kshs. 72,000		162,000	Unspent due to late receipt of funds
Ramwoma Primary School	Purchase and Supply of 10,000L Water Tank Kshs. 90,000 and installation concrete base Kshs. 72,000		162,000	Unspent due to late receipt of funds
Uriri Constituency Environment	Supply of 1,000 Tree Seedlings@ 47,000 each to 26 Schools across the Constituency i.e. Akonjo Primary school, Oigovakakuru Primary school, Rae Kondiada Primary school, Andingo Primary school, Malich Primary school, Minyere Primary school, Kokello Primary school, Dago Primary school, Ondati Primary school, Oyam Primary school, Mark Nyamita Primary school, Osoyo Primary school, Abenyo Primary school, St. Thomas Wikongaro Primary school, Pith Nvadiundo Primary school, Thinjope Primary school, Niduru Primary school Kisangura Primary school, Manyonge Primary school, Bware Primary school, Korondo Primary school, Nyasoro Primary school, Kanyakech Primary school, Nyaohe Primary school, Miraya Primary school, PinyOwacho Chief's Camp Total Ksh. 1,222,000	1,222,000		Unspent due to late receipt of funds
Lwanda Konyuna Primary School	Purchase and supply of 10,000 litres water tank at Kshs.100,000 installation of gutters at Kshs.10,000 and installation of tank base at Kshs.42,000	162,000		Unspent due to late receipt of funds
Nduru Primary School	Purchase, transportation and planting of 50 indigenous tree seedlings at ksh. 10,0000	162,000		Unspent due to late receipt of funds
Kokello Primary School	Purchase and supply of 10,000 litres water tank at Kshs.100,000 installation of gutters at Kshs.10,000 and installation of tank base at Kshs.42,000			Unspent due to late receipt of funds
Mori Primary School	Purchase, transportation and planting of 50 indigenous tree seedlings at ksh. 10,0000	50,000		Unspent due to late receipt of funds
Nyamare Secondary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
ObwongoTwagi Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Nyabera Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds

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

Annual Report and Financial Statements for The Year Ended June 30, 2024

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Omboo Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Nyamalu Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Kanyakech Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Konwa Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Nyabinga Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Sibuochu Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Midida Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Arambe Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Wikodongo Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Kambaga Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Luoro Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Kolwal Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Mukuyu Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Lwala Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Ngonga SDA Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Sports (constituency sports)	Carry out Constituency Sports tournament Kshs.2,000,000 and the winning teams/schools to be awarded with trophies (KSHS.250,000), balls (kshs.200,000), and games kits (Kshs.101,752).		551,752	Unspent due to late receipt of funds
regional sports	Facilitate regional sport tournament in partnership with other Constituencies within the nyanza region.		350,000	Unspent due to late receipt of funds
Sub-Total		11,137,810	11,603,504	
Bursary and Social Security				

**National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Secondary Schools	Fees payments for needy students in secondary schools	(1,774,901)	497,207	Unspent due to late receipt of funds
Tertiary Institutions	Fees payments for needy students in tertiary institutions		2,113,455	Unspent due to late receipt of funds
Social Security	Fees payments for needy students in special schools		3,000,000	Unspent due to late receipt of funds
Special Needs	Provision of annual medical insurance cover for 250 vulnerable families including Orphans and Vulnerable Children (OVCs), poor older persons, Persons with Disabilities (PWDs) and destitute families in partnership with NHIF as shall be identified within the Constituency.		5,002,447	Unspent due to late receipt of funds
Sub-Total		(1,774,901)	10,613,109	
3.0 Emergency				
3.5 Unutilised	To cater for any unforeseen occurrences in the constituency during the financial year	6,416,954	7,036,190	Unspent due to late receipt of funds
Sub-Total		6,416,954	7,036,190	
Acquisition of assets				
Construction of CDF office	Purchase and supply of 10,000 litres water tank at Kshs.100,000, installation of gutters at Kshs.20,236, construction of concrete tank base at Kshs.53,000 and Purchase, transportation and planting of 50 indigenous tree seedlings at ksh. 10,0000	183,236		Unspent due to late receipt of funds
Sub-Total		183,236		Unspent due to late receipt of funds
Others (<i>specify</i>)				
II. Innovation Hub				
Thimjoje ICT Hub Centre	Installation OBJECT Hub Infrastructure Satellite Antenna		1,169,257	Unspent due to late receipt of funds
UririResource Centre ICT Hub	Installation OBJECT Hub Infrastructure Satellite Antenna		1,169,257	Unspent due to late receipt of funds
Uriri NG-CDF Strategic Plan	Contracted Professional Services - e.g Strategic Planning - Additional funds to facilitate in preparation, facts collection designing, typesetting	2,000,000	2,000,000	Unspent due to late receipt of funds

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	and printing of Uriri Constituency Strategic plan for the period between 2023-2027			
Sub-Total		2,000,000	4,338,514	
Funds pending approval				
Grand Total		80,220,106	90,168,928	
Compensation of employees	gratuity to staff	865,480	1,943,300	Unspent due to late receipt of funds
Use of goods & services	For Office Expenses		311	Unspent due to late receipt of funds
Monitoring and evaluation Committee expenses	Committee expense			Unspent due to late receipt of funds
Sub-Total		865,480	1,943,611	
Amounts due to other Government entities				
Primary schools				
Nyaobe primary school	Construction to completion of 2 Classrooms.		2,000,000	Unspent due to late receipt of funds
Cyprian oiwangomollo primary	Construction to completion of 2 Classrooms		2,000,000	Unspent due to late receipt of funds
Minyere primary	Construction to completion of 1 Classroom		1,000,000	Unspent due to late receipt of funds
Obama primary school	Construction to completion of 1 Classroom		1,000,000	Unspent due to late receipt of funds
Kamuga primary school	Construction to complete6789ion of 1 Classroom		1,000,000	Unspent due to late receipt of funds
Nyamage primary school	Construction to completion of 1 Classroom		1,000,000	Unspent due to late receipt of funds
God jaoko primary school	Renovation to completion of 2 Classrooms by Re-roofing, re-Flooring, re-Plastering, Glazing, Re-Painting, Veranda extension.		1,000,000	Unspent due to late receipt of funds
Rapogi mixed primary School	Completion of Storey building comprising of 12 Classrooms and Administration Block with 8 offices (constructing wall and roofing of 6 classrooms 4 administration offices on first floor, plastering, , painting of 12 and 8 administration offices, painting and constructing , floortiling of stair case)		21,000,000	Unspent due to late receipt of funds
Omboo primary school	Construction to completion of 4 classrooms.		4,000,000	Unspent due to late receipt of funds
Wikodongo primary school	Renovation to completion of 2 Classrooms by Re-Roofing, re-Flooring, re-Plastering, Glazing, re-Painting, Verandah Extension and labeling		1,000,000	Unspent due to late receipt of funds

**National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
change primary school	Construction of elevated water tank stand for 10,000 litres water tank kshs.200,000, purchase of 10,000 litres water tank kshs.80,000, purchase and installation of electric water pump of 5 horsepower kshs.100,000 and construction of 3MX3M water Kiosk within the school compound kshs.120,000	400,000	500,000	Unspent due to late receipt of funds
ST. Pauls Omboo secondary	Purchase Of School Bus		500,000	Unspent due to late receipt of funds
God Sibuoche Mixed Sec	Purchase Of School Bus		500,000	Unspent due to late receipt of funds
Iwala Secondary	Purchase Of School Bus		500,000	Unspent due to late receipt of funds
Laoro secondary school	Co funding to Purchase Isuzu TRR33LR JAPAN 54 Sitter bus of which the remaining Ksh. 1,500,000 has been paid by School PTA funds.		6,800,000	Unspent due to late receipt of funds
Nyakarkuma secondary school	Construction to completion of 1 Classroom		1,000,000	Unspent due to late receipt of funds
Kanyodera secondary	Construction to roofing level of one bedroom Twin Staff House		1,500,000	Unspent due to late receipt of funds
Magongo secondary school	Construction to completion 1No Classroom		1,000,000	Unspent due to late receipt of funds
Siro girls secondary	Construction to roofing level of 45 student capacity Laboratory		2,000,000	Unspent due to late receipt of funds
Gogo secondary school	Construction to completion 1No Classroom		1,000,000	Unspent due to late receipt of funds
Konduru secondary school	Completion of one Laboratory Measuring Approximately 15mx50m; with capacity of 45 students by Tiling, Ceiling Board, electrical wiring and labeling		334,000	Unspent due to late receipt of funds
Marungu Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
Othoro Primary School	Construction to completion 2No Classroom	2,000,000		Unspent due to late receipt of funds
Ahenyo Primary School	Construction to completion 1No Classroom	1,000,000		Unspent due to late receipt of funds
Achuth Primary School	Renovation to completion of 8 classrooms: Reroofing, hacking floors and refooring, fitting of windows and doors, plastering and painting	2,000,000		Unspent due to late receipt of funds
Uriri Primary School	Construction of one storey building comprising of 8 classrooms, 4 offices, 3 toilets, one at the Principles office catering for Persons With Disabilities and 2 chambers catering for Persons With Disabilities at the 1st floor and biodigester Measuring 20 Cubic metres serving an estimated population of 100 Users. To construct (Substructure and superstructure which includes foundation, slabbing ground floor and 1st floor, all columns	15,000,000		Unspent due to late receipt of funds

**National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	on ground floor and 1st floor and walling on ground floor and on 1st floor			
Chief Kawisa Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
Okumbo Primary School	Construction to completion of 1 classroom	191,677		Unspent due to late receipt of funds
Arambe Primary School	Construction to completion of 2 classroom	2,000,000		Unspent due to late receipt of funds
Manyatta Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
Nyamahe Primary School	Landscaping to completion of 1 Acre School Compound: Back filling, compaction and ground leveling Due to increased scope of work	500,000		Unspent due to late receipt of funds
Masoge Primary School	Landscaping to completion of 1 Acre School Compound: Back filling, compaction and ground leveling Due to increased scope of work	500,000		Unspent due to late receipt of funds
Manyatta Primary School	Landscaping to completion of 1 Acre School Compound: Back filling, compaction and ground leveling Due to increased scope of work	1,000,000		Unspent due to late receipt of funds
St. Thomas Wikongaro Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
Lwanda Konyuna Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
Kanyakech Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
Kisigunta Primary School	Construction to completion of 2 classroom	2,000,000		Unspent due to late receipt of funds
Edemba Primary School	Construction to completion of 2 classroom	2,000,000		Unspent due to late receipt of funds
Magongo Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
Murumkokiri Primary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
change primary school	Construction to completion of 1 classroom	100,000		Unspent due to late receipt of funds
Manyatta Primary School	Construction to completion of 1 classroom	1,060,876		Unspent due to late receipt of funds
Niduru Primary School	Construction to completion of 1 classroom	1,060,876		Unspent due to late receipt of funds
Luoro Primary School	Construction to completion of 1 classroom	1,060,876		Unspent due to late receipt of funds
Akonjo Primary School	Construction to completion of 1 classroom	1,060,876		Unspent due to late receipt of funds
Masoge Primary School	Construction to completion of 1 classroom	1,060,876		Unspent due to late receipt of funds
Ondome Primary School	Construction to completion of 1 classroom	1,060,876		Unspent due to late receipt of funds

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

Annual Report and Financial Statements for The Year Ended June 30, 2024

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Nyabera Primary School	Construction to completion of 1classroom	1,060,876		Unspent due to late receipt of funds
Ramuoma Primary School	Construction to completion of 1classroom	1,060,876		Unspent due to late receipt of funds
MurrumKokiri Primary School	Construction to completion of 1classroom	1,060,875		Unspent due to late receipt of funds
God Sibuoche Primary School	Construction to completion of 1classroom	1,060,875		Unspent due to late receipt of funds
Konduru Primary School	Construction to completion of 1classroom	1,060,875		Unspent due to late receipt of funds
Sigira Primary School	Construction to completion of 1classroom	1,060,875		Unspent due to late receipt of funds
Edeмба Primary School secondary	Construction to completion of 1classroom	1,060,875		Unspent due to late receipt of funds
Laoro secondary school	Purchase Of School Bus	700,000	7,900,000	Unspent due to late receipt of funds
Siro girls secondary	Construction to roofing level of 45 student capacity Laboratory	1,000,000		Unspent due to late receipt of funds
Koduogo Secondary School	Construction of Administration Block comprising of Principal/Deputy's Principal/ Office, Head of Department's Office, Bursar's Office, Secretary's Office, Kitchen, Entry Lobby, Exam Room, Staff Room, 3 door toilets, with one chamber catering for Persons With Disabilities to ring beam level: Substructure and walling	2,000,000		Unspent due to late receipt of funds
St. Augustine Andingo Secondary School	Construction of 400 student Capacity Dormitory to ring beam level	2,000,000		Unspent due to late receipt of funds
Kalii Secondary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
St. Linus Koyieko Secondary School	Construction of 400 student Capacity Dormitory to ring beam level	2,000,000		Unspent due to late receipt of funds
Osego Secondary School	Construction to completion of 1 classroom	1,000,000		Unspent due to late receipt of funds
Tertiary Institutions				
Uriri Technical training institute	Provision of office furniture's (140 lecture chairs with arms ksh:600,000, 12 office tables ksh.120,000, 12 office chairs ksh. 60,000, 1 principal office executive table ksh. 40,000, 1 principle office executive chair, ksh. 20,000, 97 technical drawing board & stands 350,000, 50 trainer's chairs ksh.175, 000 and 15 staffroom tables ksh. 135,000.)		1,500,000	Unspent due to late receipt of funds
Uriri sub-county teachers service commission office	Construction to completion of 5 offices of Sub County Teacher service commission office	1,208,467		Unspent due to late receipt of funds

**National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	Measuring 10m by 9m including floor tiling and fixing ceiling board			
Sub-Total		61,391,527	54,634,000	
Amounts due to other grants and other transfers security projects				
Uriri Sub-county Deputy county commissioner compound	Fencing of DCC's Compound approximate length of 450 metres by using Angle line and Barbed Wire.		1,000,000	Unspent due to late receipt of funds
Uriri Sub-county Deputy county commissioner office	purchase and supply of Office Furniture's (1 executive conference table ksh.100,000, 2 executive desk (double pedestal) ksh.100,000, 1 executive chair high back ksh. 35,000, 2 executive chair low back ksh 20,000, 10 visitors chairs (arm less) ksh 40,000 1 seven sitter sofa leather ksh.100,000, coffee table (modern) ksh. 45,000, 42' flat screen TV 60,000.)		500,000	Unspent due to late receipt of funds
Thimjoje assistant chiefs office	Construction of Chief's office to completion measuring 5mx8m of capacity Two Offices, Boardroom and Verandah		2,500,000	Unspent due to late receipt of funds
Kamgundho 1 assistant chief office	Construction of Chief's office to completion measuring 5mx8m of capacity Two Offices, Boardroom and Verandah		2,500,000	Unspent due to late receipt of funds
Kajulu 1 assistant chief's office	Completion of Assistant Chief's Office comprising of Two Offices, Boardroom and verandah by Re-roofing, re-flooring, Plastering, Installation of Windows and Doors, Painting, Glazing and Verandah Extension and labeling		1,400,000	Unspent due to late receipt of funds
Kamgundho 2 Assistant Chief's Office	Construction to completion of Assistant Chief's Office comprising of main office, conference room, store, and kitchen	2,500,000		Unspent due to late receipt of funds
Nyache Assistant Chief's Office	Construction to completion of Assistant Chief's Office comprising of main office, conference room, store, and kitchen	2,500,000		Unspent due to late receipt of funds
Oyami Chief's Office	Construction of Office comprising of Chief's office, assistant chief's office, conference room, store, and kitchen, to roofing level	1,813,810		Unspent due to late receipt of funds
Got Uriri Assistant Chief's Office	Construction of Assistant Chief's Office comprising of main office, conference room, store, and kitchen to Ring Beam level	1,500,000		Unspent due to late receipt of funds
Uruba Assistant Chief's Office	Construction of Assistant Chief's Office comprising of main office, conference room, store and kitchen to Ring Beam level	1,500,000		Unspent due to late receipt of funds
Environment				

**National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Manyatta Primary school	Landscaping to completion of 1 acre school compound (removal of stones and ground leveling)		364,250	Unspent due to late receipt of funds
Nyamage Primary schools	Landscaping to completion of School 1 acre school compound (removal of stones and ground leveling)		364,251	Unspent due to late receipt of funds
Masoge Primary schools	Landscaping to completion of 1 acre school compound (removal of stones and ground leveling)		364,251	Unspent due to late receipt of funds
Ohama Primary School	Purchase and Supply of 10,000L Water Tank Kshs. 90,000 and installation concrete base and piping Kshs. 72,000.06		162,000	Unspent due to late receipt of funds
Bishop Anyolo Korwa Secondary School	Purchase and Supply of 10,000L Water Tank Kshs. 90,000 and installation concrete base Kshs. 72,000		162,000	Unspent due to late receipt of funds
Ramwoma Primary School	Purchase and Supply of 10,000L Water Tank Kshs. 90,000 and installation concrete base Kshs. 72,000		162,000	Unspent due to late receipt of funds
Uriri Constituency Environment	Supply of 1,000 Tree Seedlings @ 47,000 each to 26 Schools across the Constituency i.e. Akonjo Primary school, Ongorakakuru Primary school, Rae Kondiala Primary school, Andingo Primary school, Malich Primary school, Mityere Primary school, Kokello Primary school, Dago Primary school, Ondafi Primary school, Oyami Primary school, Mark Nyamita Primary school, Osego Primary school, Abenyo Primary school, St. Thomas Wikongaro Primary school, Pith Nyaduniko Primary school, Thimjoke Primary school, Nduru Primary school Kisangura Primary school, Manyonge Primary school, Bware Primary school, Korondo Primary school, Nyasoro Primary school, Kanyakech Primary school, Nyaohe Primary school, Muroya Primary school, PinyOwacho Chief's Camp Total Ksh. 1,222,000		1,222,000	Unspent due to late receipt of funds
Lwanda Konyuna Primary School	Purchase and supply of 10,000 litres water tank at Kshs.100,000 installation of gutters at Kshs.10,000 and installation of tank base at Kshs.42,000	162,000		Unspent due to late receipt of funds
Nduru Primary School	Purchase, transportation and planting of 50 indigenous tree seedlings at ksh. 10,0000	162,000		Unspent due to late receipt of funds
Kokello Primary School	Purchase and supply of 10,000 litres water tank at Kshs.100,000 installation of gutters at Kshs.10,000 and installation of tank base at Kshs.42,000	50,000		Unspent due to late receipt of funds
Mori Primary School	Purchase, transportation and planting of 50 indigenous tree seedlings at ksh. 10,0000	50,000		Unspent due to late receipt of funds
Nyamasare Secondary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds

**National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Obwongo Twagi Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Nyabera Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Omboo Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Nyamulu Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Kanyakech Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Konwa Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Nyabinga Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Sibuochi Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Midida Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Arambe Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Wikodongo Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Kambaga Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Luoro Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Kolwani Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Mukuyu Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Lwala Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Ngonga SDA Primary School	Purchase, transportation and planting of 250 indigenous tree seedlings	50,000		Unspent due to late receipt of funds
Sports (constituency sports)	Carry out Constituency Sports tournament Kshs.2,000,000 and the winning teams/schools to be awarded with trophies (KSHS.250,000), balls (Kshs.200,000), and games kits (Kshs.101,752).		551,752	Unspent due to late receipt of funds
regional sports	Facilitate regional sport tournament in partnership with other Constituencies within the nyanza region.		350,000	Unspent due to late receipt of funds

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Sub-Total		11,137,810	11,603,504	
Bursary and Social Security				
Secondary Schools	Fees payments for needy students in secondary schools	(1,774,901)	497,207	Unspent due to late receipt of funds
Tertiary Institutions	Fees payments for needy students in tertiary institutions		2,113,455	Unspent due to late receipt of funds
Social Security	Fees payments for needy students in special schools		3,000,000	Unspent due to late receipt of funds
Special Needs	Provision of annual medical insurance cover for 250 vulnerable families including Orphans and Vulnerable Children (OVCs), poor older persons, Persons with Disabilities (PWDs) and destitute families in partnership with NHIF as shall be identified within the Constituency.		5,002,447	Unspent due to late receipt of funds
Sub-Total		(1,774,901)	10,613,109	
3.0 Emergency				
3.5 Unutilised	To cater for any unforeseen occurrences in the constituency during the financial year	6,416,954	7,036,190	Unspent due to late receipt of funds
Sub-Total		6,416,954	7,036,190	
Acquisition of assets				
Construction of CDF office	Purchase and supply of 10,000 litres water tank at Kshs.100,000, installation of gutters at Kshs.20,236, construction of concrete tank base at Kshs.53,000 and Purchase, transportation and planting of 50 indigenous tree seedlings at ksh. 10,000	183,236		Unspent due to late receipt of funds
Sub-Total		183,236		Unspent due to late receipt of funds
Others (specify)				
II. Innovation Hub				
Thimjope ICT Hub Centre	Installation Of ICT Hub Infrastructure Satellite Antenna		1,169,257	Unspent due to late receipt of funds



*National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Uriri Resource Centre ICT Hub	Installation Of ICT Hub Infrastructure Satellite Antenna		1,169,237	Unspent due to late receipt of funds
Uriri NG-CDF Strategic Plan	Contracted Professional Services - e.g Strategic Planning - Additional funds to facilitate in preparation, facts collection designing, typesetting and printing of Uriri Constituency Strategic plan for the period between 2023-2027	2,000,000	2,000,000	Unspent due to late receipt of funds
Sub-Total		2,000,000	4,338,514	
Funds pending approval				
Grand Total		80,220,106	90,168,928	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	200,000			200,000
Buildings and structures	11,220,000	3,000,000		14,220,000
Transport equipment	7,685,600			7,685,600
Office equipment, furniture and fittings	1,876,963			1,876,963
ICT Equipment, Software and Other ICT Assets	173,600			173,600
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	21,156,163	3,000,000		24,156,163

*National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Annex 5 –PMC Bank Balances as at 30th June 2024

PMC	Bank	Account number	Bank Balance	PMC	Bank
chunge primary school	1273024729	kec	01/06/2022		24,475
Kolwal Primary	1236029437	kec	15/10/2020		2,006
Konduru Secondary School	1259177610	kec	15/10/2020		9,194
Rombe Primary School	1286667232	kec	18/08/2021		998,975
Kanyodera Secondary Sch	1286708230	kec	18/08/2021		4,395
Nyamasare Mixed Secondary School	1287835651	kec	18/08/2021		6,471
othoro mixed secondary school	1298219485	kec	18/08/2021		5,437
Ombo Primary School	1291361529	kec	13/12/2020		2,751
Rapogi Mixed Pri School	1286749727	kec	18/08/2021		350,775
South East Kanyamkago Chiefs Office	1286782562	kec	18/08/2021		529,424
AKONJO PRIMARY SCHOOL	1330435516	kec	27/3/2024	198,390.	
BISHOP ANYOLOKORWA SECONDARY SCHOOL	1325435422	kec	19/3/ 2024	295,364	
GOD SIBUOCHE MIXED SEC	1325411787	kec	19/03/2024	1,035,300	
Gogo secondary school	1328858588	kec	28/05/2024	298,735	
Kamgundho 1 assistant chief office	1321940653	kec	22/11/2024	1,498,887	
KANYODERA PRIMARY SCHOOL	1319318460	kec	07/9/2023	699,885	
KANYODERA SECONDARY SCHOOLS PMC	1319417272	kec	09 /9/2023	500,959.	
Konduru Mixed Secodary	1240022166	kec	16/10/2018	265,032	
MARK NYAMITA PRIMARY SCHOOL	1320516688	kec	12/10/2023	399,922.	
MINYERE PRIMARY SCHOOL	1327878364	kec	23/5/ 2024	499,720.	
Nyamage Primary schools	1322125864	kec	28/11/2023	499,888	
Obama primary school	1319690718	kec	18/09/2023	1,000,074	
PITH NYADUNDO PRIMARY SCHOOL	1315905655	kec	12 /6/2023	1,003,912.	
RAE KONDIALA PRIMARY SCHOOL	1298219744	kec	14/6/2022	1,001,947.	
Rombe Primary School	1286667232	kec	17/06/2021	150,338	
Wikodongo primary school	1323874224	kec	02/01/2024	299,655	
				6,043,158	1,933,903

*National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No.	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p>Basis for qualified opinion</p> <p>Inaccuracies in the Summary of Fixed Assets Register Annex 4 to the financial statements reflects a summary of fixed assets register opening balance of Kshs. 21,036,163 while the financial statement reflects historical cost carried forward balance of ksh. 21,156,163 resulting to an unreconciled variance of ksh. 120,000. In addition, the balance carried forward as at 30.6.2023 of ksh. 21,156 includes land costing kshs 200,000 which was purchased in the year 2010 and whose ownership documents had not been obtained as at the time of audit. Further, scrutiny of the fixed asset register and physical verification revealed the following anomalies. i)A 100cc boxer motorcycle valued</p>	<p>We have fully abided by auditors' recommendations</p>	<p>Not Resolved</p>	<p>By 30th December 2024</p>

*National Government Constituencies Development Fund (NGCDF)
 Uriri Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024*

	<p>at ksh. 92,000 was allegedly stolen. However, no evidence was provided that the matter was reported to police. In addition, the motorcycle is included in the asset register</p> <p>ii)the asset were not tagged</p> <p>iii) Three 10000 litres each water tanks owned by the fund were not included in the asset register.</p> <p>In the circumstances the accuracy, ownership and completeness of the fixed assets balance of kshs. 21,156,163 could not be confirmed.</p>			
2	<p>Empasis of matter Budgetary control and performance</p> <p>Basis for conclusion</p> <p>1.0 Employment of excess staff The statement of receipts and payments and as disclosed in note 4 to the financial statement reflects an amount of ksh. 5,607,312 in respect of compensation of employees. However, review of personnel records revealed that the constituency committee employed thirty-two (32) persons out of which thirteen (13) were on</p>	<p>We have fully abided by auditors' recommendations</p>	<p>Not Resolved</p>	<p>By 30th December 2024</p>

*National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

	<p>contractual basis and nineteen (19) on casual terms. This is contrary to the provisions of National Government Constituencies Development Fund Board Circular Ref No CDF Board/Circular/Vol 166 dated 24 June 2013 which directed the Funds to employ not more than five (5) employees in the constituency offices. In the circumstances, management was in breach of the law.</p>			
<p>2.1</p>	<p>2.0 Transfer to other government Entities.</p> <p>2.1 poor construction of a classroom at kolwal mixed primary school</p> <p>The statement of receipt and payments as disclosed in note 6 to the financial statements reflects transfers to other Government units balance of ksh. 4,200,000 which includes an amount of ksh. 2,200,000 transferred to primary schools which further included ksh. 1,000,000 transferred to kolwal mixed primary school for the construction to completion of one classroom. However, physical</p>	<p>Cracks on the wall has been repaired</p>	<p>Not Resolved</p>	<p>By 30th December 2024</p>

*National Government Constituencies Development Fund (NGCDF)
 Uriri Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024*

	<p>verification conducted in the month of march, 2023 revealed that the project was complete and in use but there were deep cracks on the walls which was an indication of poor workmanship.</p> <p>In the circumstances, value for money spent on this project could not be confirmed.</p>			
<p>2.2</p>	<p>2.2) poor construction of classroom at kambogo primary school</p> <p>The statement of receipts and payments and as disclosed in note 6 to the financial statements, reflects transfers to other Government units of ksh. 4,200,000 which includes kshs 2,200,000 transferred to primary schools out of which ksh.200,000 was transferred to kambogo primary school for the construction to completion of one classroom. However physical verification conducted in the month of march 2023 revealed that the project was complete and in use but with cracked and disintegrated floor which was an indication of poor workmanship. In the circumstances, value for</p>	<p>The cracked floor will be tiled</p>	<p>Not Resolved</p>	<p>By 30th December 2024</p>



National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

	money spent on this project could not be confirmed.			
3.1	<p>3.0) other grants and other transfers.</p> <p>3.1) Rehabilitation and spot improvement of kalii primary school Access Road.</p> <p>The statement of receipts and payments as disclosed in note 7 to the financial statements reflects other grants and other transfers balance of kshs. 65,339,292 which includes kshs. 3,592,207 in respect to emergency projects. Included in the emergency projects is transfer amounting to kshs. 1,892,207 disbursed to kalii primary school for the rehabilitation and spot improvement of an access road. However physical verification conducted in the month of march 2023 revealed that the access road was rehabilitated and improved. However, some sections of the road are rocky and was not levelled which was an indication of poor workmanship.</p> <p>In the circumstances, value for money spent on this project could</p>	Completion certificate provided	Not Resolved	By 30 th December 2024

*National Government Constituencies Development Fund (NGCDF)
 Uriri Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024*

<p>not be confirmed.</p>	<p>3.2) Reallocation of special schools Bursary Funds.</p> <p>The statement of receipts and payments reflects other grants and transfers amount of kshs. 65,339,292 which include an amount of kshs 59,247,085 transferred to secondary schools and tertiary institutions in respect of bursary disbursements. However, audit review revealed that instead of disbursing the funds to the special schools in compliance with the code list, management committee spent the money on other projects. There was no authority from the constituency development Fund Board for this change of activity contrary to section 6(2) of the National Government Constituency Development Fund Act 2015 which states that "once funds are allocated for a particular project, they shall remain allocated for that project and may only be reallocated for any other purpose during the financial year with the approval of the Board"</p>	<p>The special school bursary funds was spent on secondary school bursary which is still part of bursary projects</p>	<p>Not Resolved</p>	<p>By 30th December 2024</p>
--------------------------	--	---	---------------------	---

**National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

<p>In the circumstances, management was in breach of the law.</p> <p>4). Failure to implement Budgeted projects.</p> <p>Audit review of the approved project code list for the year ended 30.6.2023 revealed that Uriri NGCDF had planned to implement seventy-three (73) projects with a total budget of kshs.129,865,603. However, the project implementation status report as at 30.6.2023 provided for audit review indicated that only twenty-seven (27) projects with a total budget of kshs. 83,271,760 were implemented during the year, leaving forty-six (46) projects with a budget of kshs 90,168,617 not implemented.</p> <p>In the circumstances, the public did not obtain benefits which would have accrued from the implementation of these projects</p>	<p>The delayed implementation of the projects is as a result of late disbursement of funds by exchequer to Uriri NGCDF which is beyond control of Uriri NGCDF committee.</p>	<p>Not Resolved</p> <p align="right">By 30th December 2024</p>	
--	--	---	--

4



 Name **MOSES ODUOR AGOLA**
 Fund Account Manager.