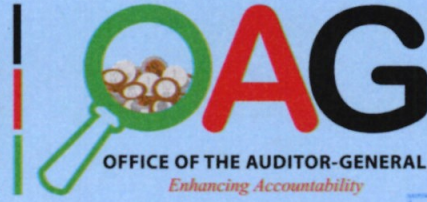



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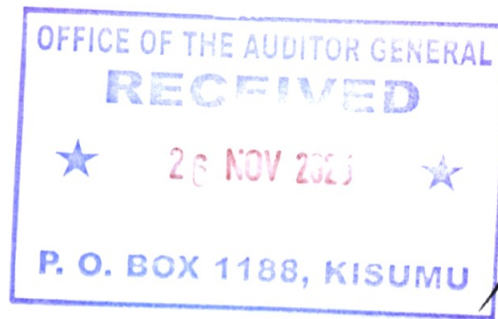
OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – UGENYA
CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2025



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

UGENYA CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee.

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

(b) Key Management.

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

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

Fiduciary Management.

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

No	Designation	Name
1.	AIE holder	Mr. Jackson Omari
2.	National Sub-County Accountant	Mr. Willys Ojowi
3.	Chairman NGCDFC	Mr. Alfred Adala Opondo
4.	Member NGCDFC	Mr. Damian Okonya Otigo (Alternate)
5.	Member NG CDFC	Mr. George Otieno Onyango (Deposit)

(c) Fiduciary Oversight Arrangements.

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

(d) NGCDF Ugenya Constituency Headquarters.

NGCDF Building,
Along the Kisumu - Busia Highway,
SEGA, KENYA.

(e) NGCDF Ugenya Constituency Contacts.

P.O. Box 132 - 40614, Segu.
Telephone: (254) 721 467661
E-mail: cdfugenya@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NGCDF Ugenya Constituency Bankers.

1. Operations Account
Kenya Commercial Bank,
Ugunja Branch.
P.O. Box 52 - 40606, Ugunja.
2. Deposit account
Equity Bank,
Ac No. 0970285494202
Siaya Branch.
P.O. Box 253 -40600, Siaya.
3. PMC Accounts
Kenya Commercial Bank,
Ugunja Branch.
P.O. Box 52 - 40606, Ugunja.

(g) Independent Auditor

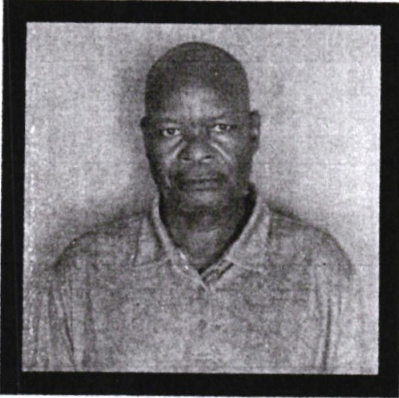


Auditor General,
Office of the Auditor General,
Anniversary Towers, University Way.
P.O. Box 30084,
GPO 00100,
Nairobi, Kenya.

(h) Principal Legal Adviser



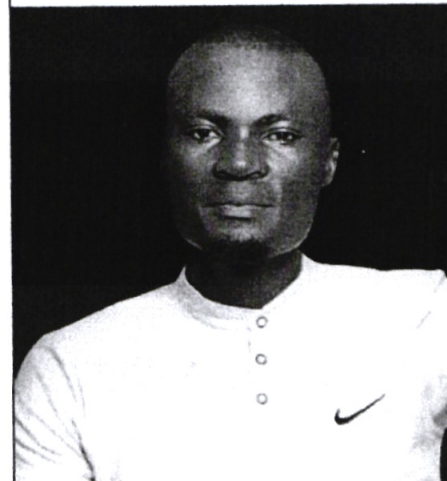
The Attorney General,
State Law Office,
Harambee Avenue,
P.O. Box 40112,
City Square 00200,
Nairobi, Kenya.

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3. NGCDF Committee.

Name	Details
 <p data-bbox="164 887 550 958">Mr. Alfred Adala Opondo- Chairperson</p>	<p data-bbox="627 454 1465 533">Mr. Alfred Adala Opondo was born in the year 1962. He possesses a Primary Teacher Certificate and is a retired teacher.</p> <p data-bbox="627 566 1465 645">He joined the Ugenya NGCDF Committee in the year 2025 as a Male Adult Representative.</p> <p data-bbox="627 678 1465 757">He is currently serving as the Chairman of the Ugenya NGCDF Committee.</p>
 <p data-bbox="164 1395 550 1473">Mr. Damian Okonya Otigo – Secretary</p>	<p data-bbox="627 969 1465 1070">Mr. Damian Okonya Otigo was born in the year 1952. He possesses a Primary Teacher Certificate and is a retired teacher.</p> <p data-bbox="627 1115 1465 1227">He first joined the Ugenya NGCDF Committee in the year 2022 as a member of the Constituency Oversight Committee until it was abolished in the year 2023.</p> <p data-bbox="627 1261 1465 1339">He joined the current Ugenya NGCDF Committee in the year 2025 as a Co-opted member.</p> <p data-bbox="627 1373 1465 1451">He is currently serving as the Secretary to the Ugenya NGCDF Committee.</p>
 <p data-bbox="164 1939 582 2011">Ms. Everlyne Omondi- Member</p>	<p data-bbox="627 1485 1465 1585">Ms. Everlyne Omondi was born in the year 1980. She possesses a KCSE Certificate from Jera Secondary School and is a business lady.</p> <p data-bbox="627 1619 1465 1731">She first joined the Ugenya NGCDF Committee in the year 2022 as a Women Representative, a position she retains to date.</p> <p data-bbox="627 1765 1465 1843">She currently serves as the Chairperson of the Monitoring and Evaluation Sub Committee.</p>

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 <p>Mr. George Otieno Onyango – Member</p>	<p>Mr. George Otieno Onyango was born in the year 1988. He and possesses a KCSE Certificate from Jera Secondary School. He is a businessman based at Ukwala Town.</p> <p>He first joined the Ugenya NGCDF Committee in the year 2022 as a Male Youth Representative, but transitioned to Male Adult Representative in the year 2025.</p>
 <p>Mrs. Diana Awino Odhiambo – Member</p>	<p>Mrs. Diana Awino Odhiambo was born in the year 1986 and possesses a KCSE Certificate from Humwend Secondary School. She is a Businesswoman based at West Ugenya Ward.</p> <p>She first joined the Ugenya NGCDF Committee in the year 2022 as a Female Adult Representative, a position she retains to date.</p> <p>She currently serves as the Chairperson of the Bursary Sub Committee.</p>
 <p>Mr. Clinton Odhiambo Okoth - Member</p>	<p>Mr. Clinton Odhiambo Okoth was born in the year 1997 and possesses a KCSE Certificate from Got Nanga Secondary School. He currently works in supporting community initiatives.</p> <p>He joined the Ugenya NGCDF Committee as the Male Youth Representative.</p>

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**Ms. Emma Atieno Opondo-
Member**

Ms. Emma Atieno Opondo was born in the year 1996. She possesses a KCSE Certificate from Joyland Special Secondary School and works as a community persons with disability mobilizer.

She first served as the Ugenya NGCDF Committee as the Persons Living With Disability Representative between the years 2019 to 2021 and is back serving in the same capacity in the year 2025.



**Ms. Tecline Awuor Madara-
Member**

Ms. Tecline Awuor Madara was born in the year 1993. She possesses a KCSE Certificate undertaken as a private candidate as well as a Diploma in Social Work and Community Development from the Siaya Institute of Technology.

She works as a Community Youth Mobilizer as well as studying to become a Counsellor.

She first joined the Ugenya NGCDF Committee in the year 2022 as the Female Youth Representative to the Committee, a position she holds to date.



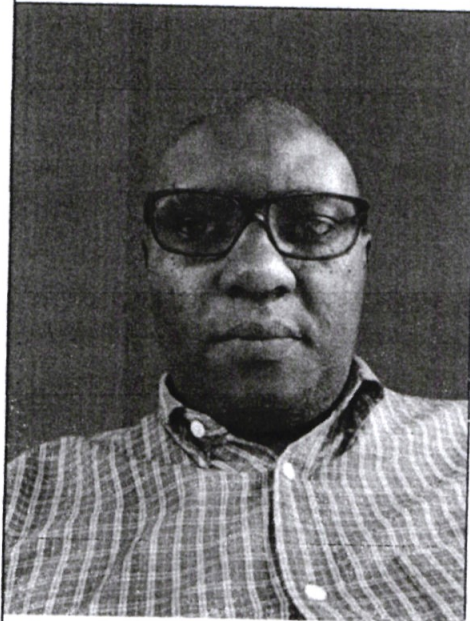
Mrs. Beatrice Bikeyo- DCC

Mrs. Beatrice Bikeyo holds a Bachelor of Arts from Kenyatta University and a Post Graduate Diploma in Education from Egerton University. She has over 20 years' experience in public administration.

She is the currently serving as the Deputy County Commissioner Ugenya Sub County.

She is the National Government Administration Representative to the Ugenya NGCDF Committee.

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 <p>Mr. Jackson Omari- FAM</p>	<p>Mr. Jackson Omari is the holder of Master of Business Administration Degree from the University of Nairobi, a Bachelor of Science Degree in Agricultural Economics from Egerton University. He has over 20 years' experience working in the Banking, Non-Governmental Organization and Public Sectors.</p> <p>He is currently serving as the Fund Account Manager Ugenya Constituency.</p> <p>He is a member of NG-CDF Committee as an Officer of the Board and an Ex-officio.</p>
-----------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Former Ugenya NGCDF Members

No.	NAME	POSITION HELD	PERIOD SERVED
1.	Mr. James Julian Ochanda Okola	Chairman	16 th December, 2022 to 12 th June, 2025
2.	Mrs. Grace Adhiambo Wasambila	Secretary	16 th December, 2022 to 12 th June, 2025
3.	Mr. Joachim Oduor Odhiambo	Member	16 th December, 2022 to 12 th June, 2025
4.	Ms. Everlyn Awuor Omondi	Member	16 th December, 2022 to 12 th June, 2025
5.	Mr. George Otieno Onyango	Member	16 th December, 2022 to 12 th June, 2025
6.	Mrs. Diana Awino Odhiambo	Member	16 th December, 2022 to 12 th June, 2025
7.	Mr. Joseph Owino Odhiambo	Member	16 th December, 2022 to 12 th June, 2025
8.	Ms. Tecline Awuor Madara	Member	16 th December, 2022 to 12 th June, 2025

4. NG-CDFC Chairman's Report



Mr. Alfred Opondo Adala
Chairman - NGCDF Ugenya Constituency.

I am deeply honored to have been selected to serve as the Chairman of the Ugenya NGCDF Committee for the next 2 years. I am privileged to have the opportunity to build upon the strong foundation left by the previous committees.

Having taken over the Chairmanship in mid-June, 2025, my top priority has been to ensure a seamless transition and guarantee continued service delivery to the citizens of Ugenya despite the change in leadership.

During the 2024 2025 Financial Year NGCDF Ugenya was allocated Kshs. 170,469,857 of which Kshs. 146,469,857 had been disbursed by 30th June, 2025. Kshs. 70,469,857 of this was received within the month of June, 2025. We also received Kshs. 43,438,890 which were pending disbursements from previous financial years.

At present the NGCDF Ugenya Constituency is still owed Kshs. 26,600,000 for pending approval from the NGCDF Board as at 30th June, 2025. We appreciate the National Government's commitment to supporting the NGCDF Board's operations as well as appreciate the NGCDF Board for funding the NGCDFC's in a timely manner despite the prevailing challenges.

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As illustrated in Table 1 below, the 2024 2025 Financial year saw 78% of our funding being prioritized to support the education sector either in terms of providing infrastructure or bursaries to bright and needy students in Primary and Secondary Schools, Colleges and Universities.

VOTE	ALLOCATION (Kshs)	%
Secondary Bursaries	45,189,942	27%
Primary School Projects	39,500,000	23%
Secondary School Projects	24,482,000	14%
Tertiary Bursaries	19,000,000	11%
Emergency Reserve	8,972,098	5%
Use of Goods and Services	6,308,686	4%
Compensation of Employees	6,009,600	4%
Security Projects	6,000,000	4%
Tertiary Institution Projects	4,285,531	3%
Other Projects	3,800,000	2%
NGCDF Committee Allowances & Expenses	3,024,000	2%
Social Security	1,998,000	1%
PWD Bursaries	1,000,000	1%
Climate Change Mitigation	900,000	1%
TOTAL	170,469,857	

Table 1: Summary of Budget for 2024 2025

Our education institutions, security installations and National Government Administrators especially, rely very heavily on the support we provide. I also recognize that thousands of our bright and needy students in Secondary Schools, Colleges and Universities across Kenya are also relying on our support to continue with their studies.

The biggest single allocation of 27% or Kshs. 45,189,942 to support Secondary Bursaries, while 23% or Kshs. 68,267,531 was allocated to support infrastructure development in our Eighty-eight public primary and Thirty-Four Secondary schools and three colleges.

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Table 2 Below indicates the Budget Vs. Expenditure for the 2024 2025 FY which is further illustrated in Chart 1 below.

CATEGORY	Budget	Actual
Compensation of employees	6,473,093	6,106,764
Committee expenses	7,269,105	6,567,300
Use of goods and services	13,565,435	10,635,970
Transfers to Other Government Units	113,894,270	55,960,827
Other grants and transfers	107,642,996	84,752,418
TOTAL	248,844,899	164,023,279

Table 2: Budget Vs. Actual Expenditure

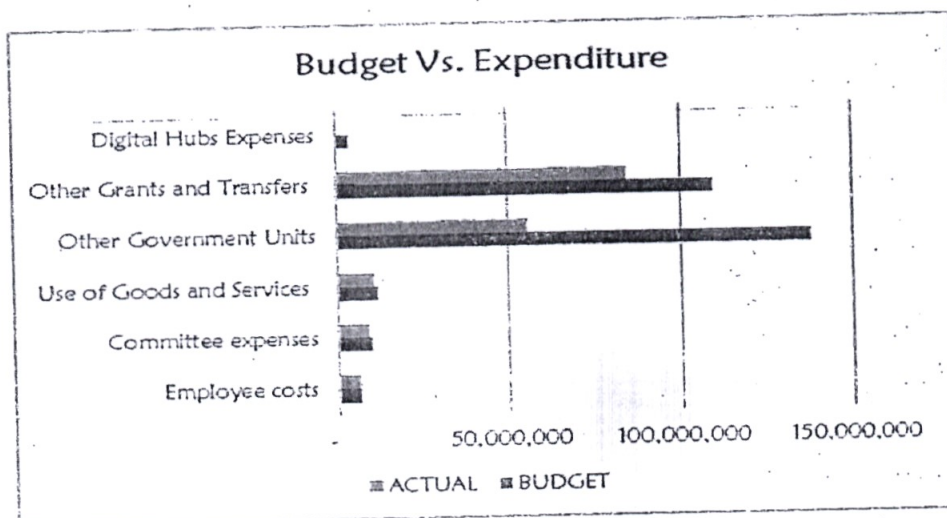
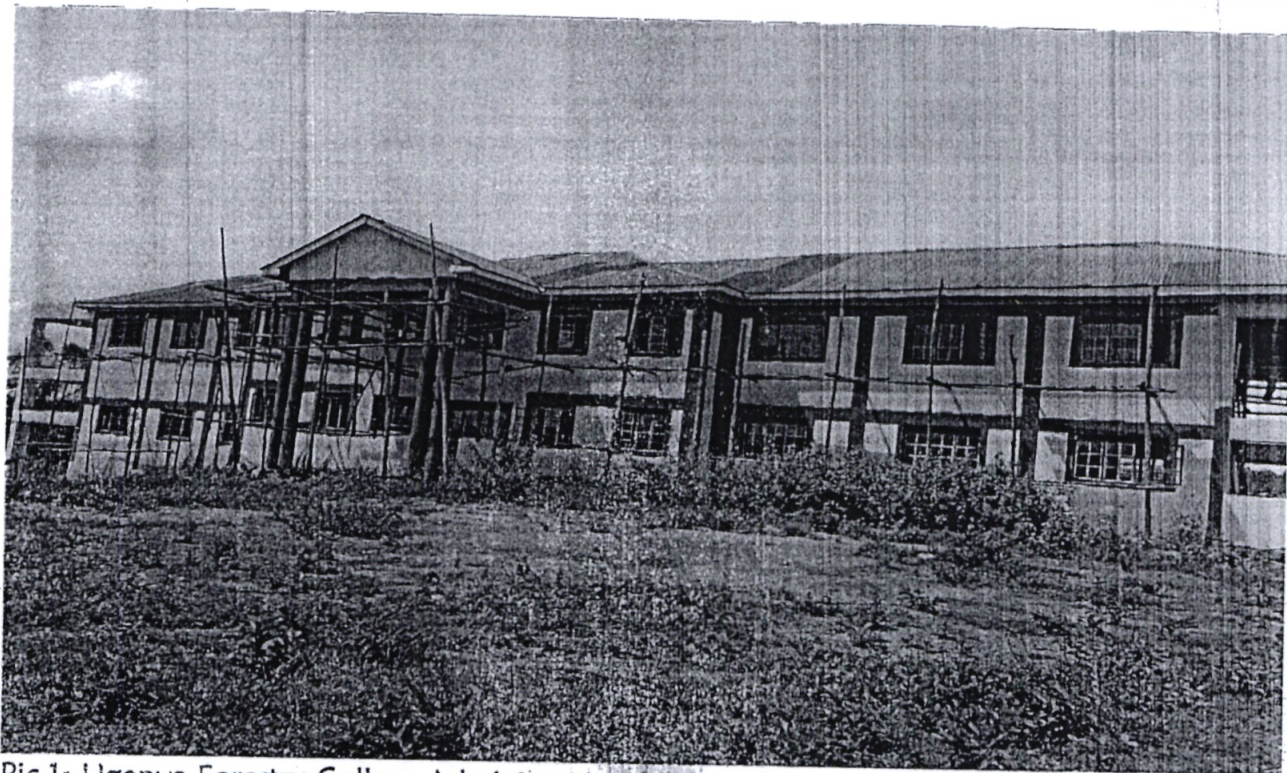


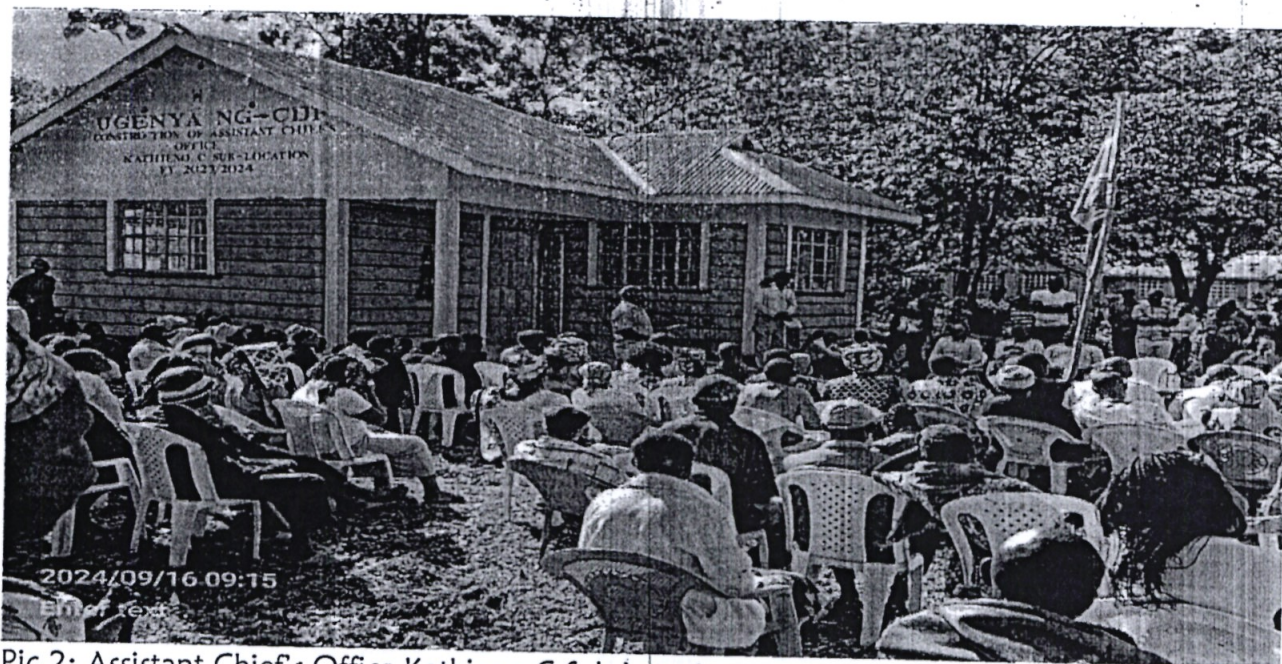
Chart 1: Budget Vs. Actual.

Despite the challenge of overwhelming demand for infrastructure in our National Government institutions, the Committee has been able to implement high impact projects and are proud that the Ugenya Forestry College is approaching completion, and will join the Ugenya Teachers College, the Kenya Medical Training College and the Ugenya Technical and Vocational College, all of which were initiated by the NGCDF Ugenya Constituency over the last 12 years.



Pic 1: Ugenya Forestry College Administration Block and Lecture Hall Complex.

The security sector has not been left out, ensuring all National Government Administration Officials work in conducive environments as evidenced by the completed Assistant Chief's Office Kathieno C Sub location which was initiated and completed within the Year.



Pic 2: Assistant Chief's Office Kathieno C Sub Location

We also purchased a school bus for the rapidly upcoming Ramunde Senior School in East Ward. This will go a long way to reducing their cost of participating in extracurricular activities.



Pic 3: Ramunde Senior School Bus fully funded by the Ugenya NGCDF Committee.

Emerging issues

The major emerging issues are as follows;

1. The transition to e-procurement, this may lock out many small contractors and suppliers especially in rural constituencies such as Ugenya who lack the access to technology and resources needed to register on the e-procurement portal.
2. Requirement that all suppliers provide Kenya Revenue Authority e-tims receipts, without which they will be locked out of supplies contracts with the Ugenya NGCDF.

Major sensitization is required to ensure citizen contractors and suppliers within constituencies are made aware of these changes and are assisted to comply with the law.

Implementation Challenges.

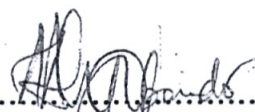
Major implementation challenges faced by the Fund include;

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- 1) Delay in disbursement of funds from the board that has affected timely implementation of projects.
- 2) Increase in prices of materials due to inflation and foreign exchange fluctuations
- 3) Overwhelming demand for infrastructure from our primary and secondary schools.

The Way Forward;

1. The government needs to disburse funds to constituencies in a timely manner to ensure projects are completed and handed over as programmed.
2. There is need to engage with the Ministry of Public Works engineers to review designs and plans before preparation of proposals and again just before procurement takes place to ensure that prices are current and still within budget to avoid stalled and incomplete projects.
3. There is need to publicize the 5-year implementation matrix contained in the Ugenya NGCDF Committee Strategic Plan which lays out what projects are to be implemented during each financial year, as well as reduce dependence on the NGCDF by having our institutions seek funds from Company Corporate Social Responsibility Programmes and direct from line Ministries.


.....
Mr. Alfred Adala Opondo,
Chairman NGCDF Committee.

National Government Constituencies Development Fund (NGCDF)
Ugenya Constituency
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5. Statement Of Performance Against Predetermined Objectives for FY2024/2025

Introduction

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

The key development objectives of the NGCDF Ugenya Constituency 2023-2027 plan are:

1. Public Participation & Transparency and Accountability.
2. Universal Access to Educational Opportunities through upgrading of educational infrastructure in Primary, Secondary and Tertiary institutions.
3. Improvement in Security Infrastructure.
4. Conservation of the Environment to mitigate climate change.
5. Mitigate disasters within the constituency.

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and	Number of usable physical infrastructure build in primary, secondary, and tertiary institutions	In FY 2024/2025 we were able to build 26 new classrooms in 26 primary schools to support the Junior Secondary Schools, we were also able to complete two

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		tertiary institutions	number of bursary's beneficiaries at all levels	senior school laboratories at Sigweng Karuoth and Sifuyo Secondary Schools respectively. - We supported 4,752 Secondary Bursary beneficiaries and 1,605 beneficiaries studying at Tertiary Institutions.
Security	Development of Chief's and Assistant Chief's Offices Posts to support National Government Administration functions in the Sub-County.	Improved access to National Government Services	New Chief's and Assistant Chief's Offices. Purchase of furniture.	In FY 2024/2025 We; We Completed two new offices for our Assistant Chief's, at Yenga and Ligala Sub locations respectively and purchased furniture for the Ukwala East Location Chief's Office, Karadolo West Sub Location Assistant Chief's Office, the Kathieno C Sub location Assistant Chief's Office and the Nyamsenda Sub location Assistant Chief's Office.
Emergency	Emergency Interventions at various levels	Mitigate Emergencies	Mitigate emergencies	In the FY 2024 2025 we undertook the following emergency interventions; Constructed a 6 No Door Latrine at Uriya Primary

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				School and took advantage of the roll out of Rural Electrification in various areas to electrify 4 Assistant Chief's Offices namely The Kathieno A Sub Location Assistant Chief's Office, The Kathieno C Sub Location Assistant Chief's Office, The Ukwala East Sub Location Assistant Chief's Office and the Karadolo West Assistant Chief's Office.
Climate change mitigation activities	Promote sustainable environmental practices and waste management	Cleaner public spaces and increased community participation in environmental conservation.	Number of waste management projects initiated, tree-planting drives, and community awareness programs conducted.	Significant progress has been made in waste management, especially in collaboration with local communities. Tree planting initiatives have also been launched, contributing to environmental sustainability. We budgeted for planting of tree seedlings in 22 institutions within Ugenya Constituency

6. Governance Statement

a. NG-CDFC process of appointment

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

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) Three men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) Three women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
 - d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3)
 - e) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - f) 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.

The persons appointed are drawn from different groupings and spread across the 4 wards of Ugenya as follows:

S/N	Name	Category representation	Ward
1.	Mr. Alfred Adala Opondo	Male Adult	North
2.	George Otieno Onyango	Male Adult	Ukwala
3.	Clinton Odhiambo Okoth	Male Youth	West

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4.	Everlyne Awuor Omondi	Female Adult	East
5.	Diana Awino Odhiambo	Female Adult	West
6.	Tecline Awuor Madara	Female Youth	North
7.	Emma Atieno	PLWD Representative	East
8.	Damian Okonya Otigo	Coopted Member	West

The inaugural meeting of the Ugenya NGCDF Committee was held on 12th June, 2025, where members first task was to elect office bearers, that is the Chairman and Secretary as follows;

	NAME	POSITION	WARD
1	Alfred Adala Opondo	Chairperson	North
2	Damian Okonya Otigo	Secretary	West

The following were elected to lead key sub committees;

	NAME	POSITION	WARD
1	Everlyne Awuor Omondi	M&E Sub Committee Chairperson	East
2	Diana Awino Omondi	Bursary Sub Committee Chairperson.	West

b. NG-CDFC Tenure

Section 43(8) states that the tenure of office of the what the act states that the term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

The current Ugenya NGCDF Committee members were gazetted via a Kenya Gazette Notice (Special Issue) Vol. CXXVII- No. 98 dated 21st May, 2025, with their appointment effective from 15th April, 2025, and they held their inaugural meeting to elect office bearers on 12th June, 2025

They took over from the previous Ugenya NGCDF Committee which had served their two year term which began on 15th December, 2022 and ended when the new committee was gazetted on 21st May, 2025.

c. The Role of the Constituency Committee

According to Section 11 (1) of the NGCDF Regulations, 2016 the roles of the Constituency Committee are as follows;

1. Build Capacity of the PMC's and sensitize members of the community on operations of the fund.
2. Consider project proposals from the ward.
3. Ensure all projects considered for funding meet the requirements of Section 24 of the NG-CDF Act, 2015 as amended in 2016.
4. Ensure project proposals submitted to the Board include detailed budget proposals, procurement plans & work plans.
5. Consult with relevant government departments to ensure cost estimates of projects are realistic.
6. Ensure all projects receive adequate funding and are completed within 3 years
7. Monitor the Implementation of projects.
8. 8. Ensure formation of PMC's, opening of bank accounts, project implementation and closure of projects.
9. Enter into performance contracting with the Board on an annual basis.
10. Receive returns from PMC's.
11. Receive and address all complaints concerning the implementation of projects.
12. Ensure the Committee does not enter into commitments for which funding has not been allocated.
13. Ensure projects are labelled in accordance with guidelines issued by the Board.

d. Removal of a member

According to Section 43 (13) of the NGCDF Act, 2015 as amended in 2023, a member may be removed for the following reasons;

- a) lack of integrity;
- b) gross misconduct;

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

Where a vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) which states that the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days, and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

e. NG-CDFC Induction and training

During the financial year a training for the Ugenya NGCDFC Members and the National Sub County Accountants was held in June, 2025 at Embu. This training was organized by the NGCDF Board, with the NGCDFC's facilitating transport for their members. During the same month the NGCDF Board also organized another training for Fund Account Managers, Sub County Accountants, Sub County Supply Chain Management Officers, Accounts Assistants and Records Management Officers held in Eldoret to prepare for the roll out of e-procurement. The NGCDF Board organized the training while the NGCDF facilitated transport.

f. Number of meetings;

Section 43 (11) of the NGCDF Act, 2015 as amended in 2023 stipulates that the Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

In Ugenya Constituency, the NG-CDF Committee conducted 12 meetings and 10 sub-committee meetings.

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Name of committee member	Meetings Held																						
	26/7/24	22/8/24	26/8/24	28/8/24	2/9/24	15/9/24	10/10/24	30/10/24	29/11/24	2/12/24	6/12/24	16/12/24	9/1/25	15/1/25	13/2/25	13/3/25	27/4/25	29/4/25	5/5/25	5/6/25	12/6/25	17/6/25	
James Okola- Chairperson	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√			
Grace Wasambla- Secretary	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√			
Joachim Oduor- Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√			
Joseph Owino- Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√			
Everlyn Awuor- Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	
Diana Odhiambo- Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	
Tecline Madara- Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	
George Onyango- Member	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	
Betrice Bikeyo- DCC	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	
Jackson Omari- FAM	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	
Alfred Opondo- Chairperson																					√	√	
Damian Okonya- Secretary																						√	√
Clinton Okoth- Member																						√	√
Emma Opondo- Member																						√	√

During the month of June, 2025 there was a transition following the gazettelement of a new committee which saw 4 members exiting following the expiry of their 2 year term and were not reappointed.

g. Remuneration Rates

The NGCDF Committee allowances are fixed by the Ministry of Planning and National Development Circular MPND/15/CONF/13/3/PART G Dated 23rd September, 2011. The

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circular fixes sitting allowances for ordinary members at Kshs. 5,000 per sitting and for the Chairman of the Committee at Kshs. 7,000 per sitting.

h. Policy on conflict of interest

The Members are required to declare any conflict during meetings, which whenever declared, would be recorded in the minutes and in the register.

i. 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.

j. 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.

k. Risk Management

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

1. Build Capacity of the PMC's and sensitize members of the community on operations of the fund.
2. Consider project proposals from the ward.
3. Ensure all projects considered for funding meet the requirements of Section 24 of the NG-CDF Act, 2015 as amended in 2016.
4. Ensure project proposals submitted to the Board include detailed budget proposals, procurement plans & work plans.
5. Consult with relevant government departments to ensure cost estimates of projects are realistic.

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6. Ensure all projects receive adequate funding and are completed within 3 years
7. Monitor the Implementation of projects.
8. 8. Ensure formation of PMC's, opening of bank accounts, project implementation and closure of projects.
9. Enter into performance contracting with the Board on an annual basis.
10. Receive returns from PMCs.
11. Receive and address all complaints concerning the implementation of projects.
12. Ensure the Committee does not enter into commitments for which funding has not been allocated.

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7. Management Discussion and Analysis

The Ugenya NGCDF Committee management would like to provide a detailed analysis of its performance in the various areas of operations and finances as follows;

a) Financial Performance

Over the past 5 years the NGCDF Ugenya Constituency has received the following allocations from the NGCDF Board;

F/Y	TOTAL ALLOCATION (Kshs)	DISBURSED	DISBURSEMENT
2020/ 2021	137,088,879	137,088,879	100%
2021 / 2022	137,088,879	137,088,879	100%
2022 / 2023	138,215,033	138,215,033	100%
2023 / 2024	166,593,732	163,993,732	98%
2024 / 2025	170,469,857	146,469,857	86%
TOTAL	749,456,380	722,856,380	

The NGCDF Ugenya Constituency has witnessed a significant growth in its annual allocations from Kshs. 137,088,879 in the 2020 / 2021 FY to Kshs. 170,469,857 in the 2024 / 2025 FY. This indicates the government commitment to development at Constituency level.

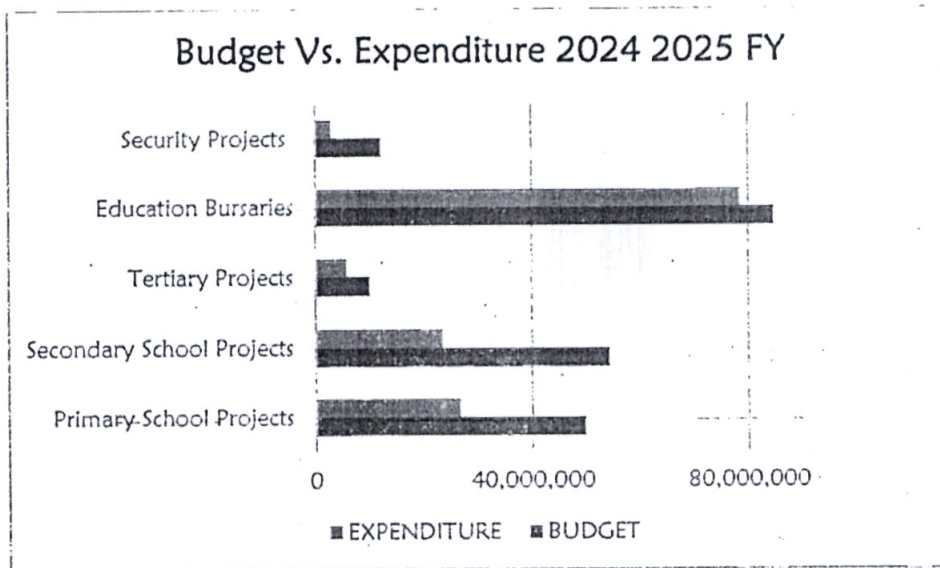
As for the allocations per sector, NGCDF Ugenya Constituency has continued to allocate most of its funding to the education sector with the combined allocation of Education bursaries and Education facilities taking a total of 75% of the Total allocation over the last 5 years.

VOTE	2020 2021	2021 2022	2022 2023	2023 2024	2024 2025	TOTAL	%
Education Facilities	66,150,000	47,812,000	52,434,651	91,148,466	68,267,531	325,812,648	43%
Education Bursaries	39,035,518	40,088,000	45,655,851	53,000,000	67,187,940	244,967,309	32%
Security Projects	6,900,000	3,350,000	5,000,000	10,100,000	6,000,000	31,350,000	4%
Use of Goods and Services	8,638,399	8,337,999	8,349,632	8,719,235	9,332,689	43,377,954	6%
Emergency	7,192,207	7,192,207	7,636,190	8,768,091	8,972,097	39,760,792	5%
Compensation of Employees	3,692,400	4,000,000	4,089,720	6,274,200	6,009,600	24,065,920	3%
Sports	2,740,178	2,741,778	2,764,301	-	-	8,246,257	1%
Environment / Climate Change Mitigation	2,740,178	2,416,895	742,538	900,000	900,000	7,699,611	1%
Constituency Oversight Committee Allowances	-	-	1,342,150	-	-	1,342,150	0%
Other Projects	-	21,150,000	10,200,000	1,507,961	3,800,000	36,657,961	5%
	137,088,880	137,088,879	138,215,033	180,417,953	170,469,857	763,280,602	

Table 2: Allocations per financial year.

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The Chart below illustrates the budget versus expenditure performance of Ugenya NG-CDF with regard to key projects in the 2024 / 2025 Financial year.



The table below further illustrates the performance of budget compared with expenditure within the past five years in the key projects:

Financial Year	Sector	Budget	Expenditure
2024-2025	Primary School Projects	49,693,831	26,684,625
	Secondary School Projects	54,122,274	23,487,488
	Tertiary Projects	10,078,165	5,788,714
	Education Bursaries	84,802,917	78,438,555
	Security Projects	12,243,585	2,959,381
2023-2024	Primary School Projects	28,848,466	12,100,000
	Secondary School Projects	60,000,000	60,000,000
	Tertiary Projects	10,756,538	10,756,538
	Education Bursary	72,271,202	72,271,202
	Security Projects	14,100,000	14,100,000
2022 - 2023	Primary School Projects	11,900,000	11,900,000
	Secondary School Projects	22,750,000	22,750,000
	Tertiary Projects	17,784,651	17,784,651

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	Education Bursary	45,655,851	45,655,851
	Security Projects	5,000,000	5,000,000
2021 -2022	Primary School Projects	14,200,000	14,200,000
	Secondary School Projects	17,612,000	17,612,000
	Tertiary Projects	16,000,000	16,000,000
	Education Bursary	40,088,000	40,088,000
	Security Projects	3,350,000	3,350,000
2020 2021	Primary School Projects	34,150,000	34,150,000
	Secondary School Projects	23,000,000	23,000,000
	Tertiary Projects	9,000,000	9,000,000
	Education Bursary	39,035,518	39,035,518
	Security Projects	6,900,000	6,900,000
	Total	703,342,998	588,381,505

b) Key Projects

Among the key projects implemented over the past 5 years has been the construction of the Ugenya Constituency Industrial Centre and the Ugenya Forestry College Administration Block and lecture hall complex.



Pic 4: The Ugenya Constituency Industrial Development Center at West Ugenya Ward

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We have also been able to purchase buses for 4 institutions namely Sega Township Secondary School, Ramunde Secondary School, Ugenya Technical and Vocational College and the Kenya Medical Training College – Ugenya Campus. The provision of a bus to the KMTTC which was a signature project of the NGCDF Ugenya Constituency started in 2016, has been instrumental in them being allowed to be one of the few campuses to offer Mortuary Science as well as the elevation of the adjacent Urenga Health Center to a Level 4 Hospital.

On supporting 100% transition to Secondary schools and supporting the Competency Based Curriculum, the NGCDF Ugenya constituency has constructed 26 Junior Secondary School in 26 Primary Schools. We also support the Senior Secondary Schools by constructing science laboratories at Hafumbre, Sega Township, Sigweng Karuoth and Sifuyo Secondary Schools. We also implemented a Solar lighting project at Jera Secondary School, to take advantage of renewable energy sources and reduce reliance on the National grid.

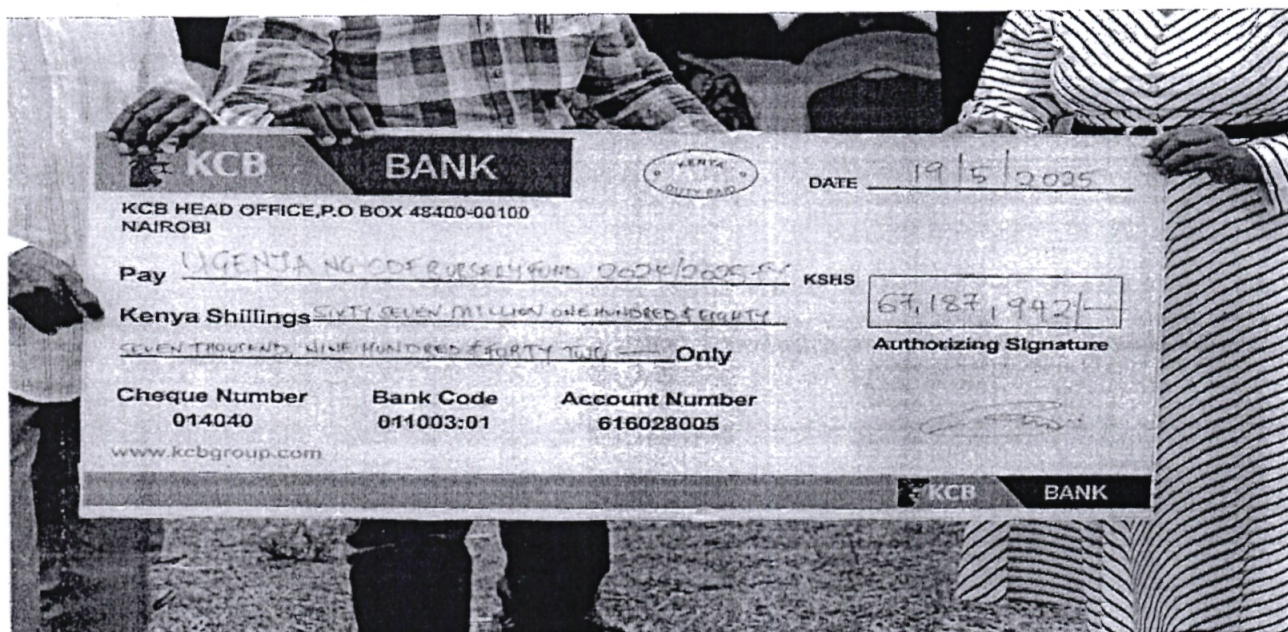


Pic 6: Sigweng Karuoth Secondary School Senior Laboratory.

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We have also been able to make progress in ensuring all National Government Administration Officers, specifically the Chief's and Assistant Chief's have offices with 10 built over the past 5 years. We have also taken it a step further by ensuring these offices are fully furnished. This is in recognition of the importance of these officers in service delivery at the grassroots.

On bursaries, the NGCDF Ugenya Constituency continues a Scholarship program that started in 2013 to give full and partial scholarships to very bright and needy students from Ugenya who are admitted to National Schools. Each year the NGCDF Ugenya supports 80 students to join National Schools and in the 2024 / 2025 Financial year Kshs. 9 million was spent on this initiative which has already borne fruit by having our beneficiaries among the top students in the KCSE examination of 2024.



Pic 5: Launch of the Ugenya Bursary Fund on 19th and 20th May, 2025

During the 2025 2026 Financial Year we expect to implement two signature projects, namely single storey classroom blocks of 8 classrooms in both Segga Township and Bar Ndege Primary Schools as well as begin the implementation of what will be first of four ICT Hubs at the Ugenya Technical and Vocational College, North Ugenya Ward.

]

c) Compliance With Statutory Requirements.

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

The Ugenya NG-CDF Committee continues to meet its tax obligations, as an agent of the Kenya Revenue Authority we continue to collect Income Tax and VAT Withholding from our contractors and suppliers as well as deduct and remit Pay as You Earn Tax, Housing Levy, Social Health Insurance Fund and National Social Security Fund obligations.

We also remit 31% of our employee's basic pay as Gratuity monthly into a special purpose Deposit account to ensure that our employees future is secured even after their employment with the Ugenya NGCDF comes to an end.

Risks

The rapidly changing technological landscape possess the greatest risk to NGCDF operations as automation of processes especially procurement takes center stage. Rural Constituencies such as Ugenya may find its citizen contractors and suppliers being locked out of procurement opportunities in favour of their more technologically savvy urban counterparts.

Technology also heightens the risk of hacking and fraud. As the NGCDF's have more of their operations automated, cyber security protocols will have to be formulated not only to guard funds but also information.

Challenges.

Among the challenges faced over the years has been the delayed disbursement of funds. In the 2024 2025 FY we were to receive Kshs. 170,469,857, of which only Kshs. 146,469,857 had been disbursed by 30th June, 2025 and Kshs. 70,469,857 of this was received within the month of June, 2025 leaving little time to begin the implementation of projects before the end of the financial year. We however cannot fail to acknowledge the fact that despite the tight fiscal space, for the first time in almost a decade, all the funds owed to the NGCDF Board by the National Treasury were released before the close of the 2024 2025 financial year.

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Review of the Economy & Future Developments.

Revenue collection by the Kenya Revenue Authority whose tax collections are a key source of funds for the Ugenya NGCDF has faced shortfalls, due to the many factors such as the Including Covid 19 pandemic which shut down the country, the foreign currency exchange fluctuations, increased inflation and a resistance to tax increases by an increasingly informed populace. NG-CDF as a fund has been seriously affected as the cost of implementing projects increased hence affecting completion timelines and the budgeting.

Despite the challenges, the last three years has seen an improved revenue growth that has led to increased budgetary allocations at constituency level, as indicated in Table 2 above.

With the proposed entrenchment of the NGCDF Fund in the Kenyan Constitution, there a likelihood of increased allocations to the constituencies, enabling the Ugenya NGCDF to enlarge the scope, size and impact of its projects.



Jackson Omari
Fund Account Manager

8. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

2. Environmental performance

The NGCDF Ugenya Constituency is committed to doing its part in ensuring the actualization of the Presidential Directive of planting 1 billion trees by the year 2030. During the last 2 financial years, the NGCDF Ugenya Constituency has allocated Kshs. 1,800,000 for tree planting at our educational institutions. Among the challenges however has been to obtain the buy in from the institutions to take care of these trees after they are planted considering that the project has no support for recurrent costs. We have however ensured that all our engagements with the public, especially bursary and project cheques issuance include a session for tree planting by attendees.

The constituency is also moving away from the use of burnt bricks for construction and has adopted the use of stone blocks. This acknowledges the fact that burnt bricks degrade the environment by removing the top soil as well as the use of wood as fuel to cure the bricks.

With guidance from the NGCDF Board the NGCDF Ugenya no longer uses wooden poles for fencing but rather the more sustainable reinforced concrete fencing posts. All our projects are now required to promote rain water harvesting by having tanks and gutters included in their designs.

The NGCDF Ugenya Constituency continues to partner with the Sub County security team in two key areas, the first being the construction of offices for Chief's and Assistant Chief's as well as their furnishing. Previously most of these administrators had no offices and were operating from home. A major challenge is that some of these sub locations have no public land set aside for the construction of these offices, requiring that at some point land will need to be purchased. The second intervention is the construction of police post with Bar Ober Police post being targeted for an upgrade with a block of four housing units.

3. Employee welfare

We invest in providing the best working environment for our employees. Ugenya constituency recruitment is guided by Employment Act, NGCDF Act, and other regulations as issued from

time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one-third gender rule and special groups. We also Recognize and appreciate our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

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

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

4. Marketplace practices-

Ugenya Constituency is committed to fair and ethical market practices.

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

We are also committed to healthy relations with our suppliers, which are enhanced through organized sensitization forums on the procurement legal framework and ethical subject matters. We are dedicated to honoring all contracts and settling payments promptly. The Ugenya NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption.

- b) Good business practices, including cordial Supply chain and supplier relations, by honoring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interests.

5. Community Engagements-

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

Public Participation in Project Identification, Implementation, and Monitoring

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

Public participation is a process that directly engages the concerned stakeholders in decision-making and fully considers public input. The NG-CDFC engaged the community through community leaders during the bursary program to identify the needy students to be awarded the bursary.

Public Awareness This includes mechanisms for participation and cooperation with local, regional, and national agencies, as well as for conducting community-based needs assessments, public awareness campaigns, and community meetings. Ugenya Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



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Jackson Omari
Fund Account Manager.

9. Statement Of Management Responsibilities

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

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

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

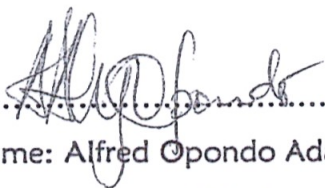
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The Accounting Officer in charge of the NGCDF Ugenya Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds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

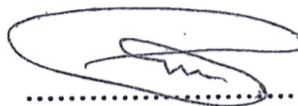
In preparing the financial statements, the Committee has assessed the Fund's ability to continue as a going concern and disclosed as applicable. Nothing has come to the attention of the Committee that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The NGCDF Ugenya Constituency financial statements were approved and signed by the Accounting Officer on August 2025.



Name: Alfred Opondo Adala
Chairman – NGCDF Committee



Name: Jackson Omari
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 - UGENYA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of National Government Constituencies Development Fund - Ugenya Constituency set out on pages 1 to 73, which comprise of the statement of financial position as at 30 June, 2025 and the statement of statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget

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

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

Basis for Qualified Opinion

1. Misstatement of Employee Cost

The statement of financial performance and as disclosed in Note 10 to the financial statements reflects employee costs amount of Kshs.6,106,764, which includes basic salaries as reflected in Note 10 to the financial statements of Kshs.3,162,924. However, review of the payroll records for the year under review reveal the basic salary amount of Kshs.2,904,000, resulting in unexplained variance of Kshs.258,924.

In the circumstances, the accuracy of the employee cost amount of Kshs.6,106,764 could not be confirmed.

2. Project Management Committee Bank Balances

The statement of financial position and as indicated in Note 19 to the financial statements reflects cash and cash equivalent balance of Kshs.86,926,860. This amount include amount of Kshs.19,496,057 in respect of Project Management Committee (PMC) balances which, represents bank account balances for eighty-two (82) Project Management Committees. However, Bank reconciliations, bank statements and certificates of bank balance for the eighty-two (82) bank accounts as disclosed in Annex 2 to the financial statements were not provided for audit review.

In the circumstances, the accuracy and completeness of the PMC bank account balances of Kshs.46,097,473 could not be confirmed.

3. Unsupported Cash and Cash Equivalent

The statement of financial position and as disclosed under Note 19 to the financial statements reflects a balance of Kshs.86,926,860 in respect of cash and cash equivalents and the comparative amount balance is Kshs.62,917,152. However, report of the auditor general reflects comparative amount of Kshs.21,447,620 leading to unexplained variance of Kshs.41,469,532 in the opening balance of cash and cash equivalents.

In the circumstances, the accuracy of cash and cash equivalents of Kshs.86,926,860 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Ugenya 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

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on a comparable basis of Kshs.279,425,899.00 and Kshs.252,825,899.00 respectively resulting to under collection of Kshs.26,600,000.00 of the budget.

Similarly, the entity expended Kshs.165,899,039.00 against an approved budget of Kshs.279,425,899.00 resulting to an under-expenditure of Kshs.113,526,860 of the budget.

The performance indicates that the Management does not consider previous year performance when setting future budget expectations as they seem to be unrealistic.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

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

	Financial Year	Audit Issue
1	2023/2024	Irregularities in Bursary Management
2	2023/2024	Use of Goods and Services
3	2023/2024	Budgetary Control and Performance
4	2023/2024	Failure to Comply with the Law on Procurement

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Comply with Climate Change and Financing Requirements

The Fund did not establish mandatory climate change policies required by the Climate Change Act, 2016, and constitutional provisions under Articles 42 of the Constitution of Kenya, 2010. The Institution did not establish structured procedures to regularly evaluate environmental effects and maintain compliance with environmental requirements.

There was no evidence that the entity had undertaken public awareness and conducted public consultations as required by Section 24 of the climate change act 2016.

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

2. Inadequate Reporting on Implementation of the Procurement Plan

The management of Fund did not prepare quarterly reports on the implementation of the procurement plan. It therefore in breach of Regulation 40(6) which requires the accounting officer to prepare quarterly reports and report to the governing body, as required by Circular no 6 of 2023.

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

3. Failure to Deduct Capacity Levy of 0.03% on Contracts Entered from 1 September, 2024

The Public Procurement Regulatory Authority (PPRA) gave guidelines to all procuring entities to deduct 0.03% levy on all contracts entered into after September 2024, as well as any contract extensions, renewals and/or variations made from 1st September, 2024; Review of some of the sampled payment vouchers and procurement files revealed that four (4) contractors were paid amount of Kshs.5,880,068 for various supplies. However, Management did not deduct and remit capacity building levy amounting to Kshs.8,154 contrary to Paragraph 3(1) of the Public Procurement Capacity Building Levy Order, 2023.

In the circumstances, the Fund was in breach of the Public Procurement Capacity Building Levy order, 2023.

4. Failure to Retain Funds from Projects for Defect Liability

The statement of financial performance and as disclosed under Note 13 to the financial statements is Other Government Units Certified Works amount of Kshs.55,960,827. Review of the projects undertaken by the Constituency Committee revealed some contracts did not have funds retained for defect liability.

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

5. Failure to Provide Proof of Submission of Mandatory Requirements Reports to PPRA

The PPRA requires all procuring entities to submit reports to them as guided by PPRA Circular No 01/2016.

Management of Ugenya Constituency did not provide the following copies of submitted reports to PPRA as required

- i. Terminations of Procurement and Asset Disposal Proceedings
- ii. Direct procurements of a value exceeding Kshs.500,000/=.
- iii. Disposal of public asset(s) to employee
- iv. Quarterly reports on contracts awards
- v. Quarterly reports on contracts amendments and variations
- vi. Report on seeking approval for use of Alternative Selection Method other than QCBS for Consultancy services
- vii. Six (6) Months report on Preferences and Reservation of contracts awarded to Youth, Women and Persons with Disability.

In the circumstances, Management was in breach of the PPRA Circular no 01/2016.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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


Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

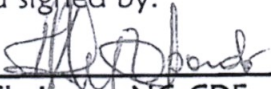
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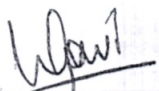
*National Government Constituencies Development Fund (NGCDF)
Ugenya Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2025*


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

	Note	2024 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	170,469,857
Transfers from domestic and foreign partners	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		170,469,857
Expenses		
Employee costs	10	6,106,764
Committee expenses	11	9,343,300
Use of Goods and Services	12	10,635,970
Other Government Units Actual expenditure	13	56,952,505
Other Grants and Transfers Actual expenditure	14	83,760,740
Depreciation and amortization expense	15	-
Digital Hubs Expenses Actual expenditure	16	-
Total expenses		166,799,279
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		3,670,578

The Constituency financial statements were approved by the NGCDFC on August 2025 and signed by:


Chairman NG-CDF
Committee
Name: Alfred Opondo
Adala


National Sub-County
Accountant
Name: Willys Ojowi
ICPAK M/No: 20405


Fund Account Manager
Name: Jackson Omari


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

12. Statement Of Financial Position As At 30th June, 2025

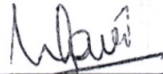
	Note	2024 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	86,926,860	62,917,152
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	26,600,000	46,038,890
Prepayments	22	-	-
Total Current Assets		113,526,860	108,956,042
Non-Current Assets			
Property, Plant and Equipment	23	-	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		-	-
Total Assets (A)		113,526,860	108,956,042
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third Party Deposits	27	-	-
Lease Liabilities	28	-	-
Gratuity Provision	29	1,644,240	744,000
Total Current Liabilities		1,644,240	744,000
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		1,644,240	744,000
Net Assets (A-B)		111,882,620	108,212,042
Represented by:			
Revaluation Reserves		111,882,620	108,212,042
Accumulated Surplus		-	-
Total Net Assets		111,882,620	108,212,042

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

The Constituency financial statements set out on pages 1 to 3 approved by NG CDFC on August 2025 and signed by:



Chairman NG-CDF
Committee
Name: Alfred Opondo
Adala



National Sub-County
Accountant
Name: Willys Ojowi
ICPAK M/No: 20405



Fund Account Manager
Name: Jackson Omari

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

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

Description	Revaluation Reserves	Accumulated surplus/Deficit	Total
		Kshs	Kshs
Fund Balance as at 30 th June 2024	20,703,620	-	20,703,620
Adjustments			
Recognition of Assets	87,508,422	-	-
Recognition of Liabilities	-	-	-
As at July 1, 2024	108,212,042	-	20,703,620
Surplus/(Deficit) For the Period	3,670,578	-	3,670,578
Revaluation Gain/Loss	-	-	-
As at June 30, 2025	111,882,620	-	111,882,620

Note:

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

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

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

	Notes	<i>Insert Current FY</i>
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		189,908,747
Transfers from domestic and foreign partners		-
Finance income		-
Miscellaneous income		-
Total Receipts		189,908,747
Payments		
Employee costs		5,206,524
Committee expenses		9,343,300
Use of Goods and Services		10,635,970
Other Government Units Certified Works		56,952,505
Other Grants and Transfers		83,760,740
Digital Hubs Expenses		-
Total Payments		165,899,039
Net Cash Flows from/ (used in) Operating Activities	30	24,009,708
Cash flows From Investing Activities		
Purchase of PPE		-
Purchase of Intangible assets		-
Proceeds From Sale of PPE		-
Net Cash Flows from Investing Activities		-
Net increase/(decrease) in cash & Cash equivalents		24,009,708
Cash Flows from Financing Activities		
Lease Payment		-
Net Cash Flows from Financing Activities		24,009,708
Cash and cash equivalents at 1 July, 2024	19	62,917,152
Cash and cash equivalents at 30 June, 2025	19	86,926,860

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

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	A	b		C=(a+b)	D	e=(c-d)	f=d/c *100
	2024 2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024 2025	2024 2025		
Revenue							
Transfers From the NGCDF Board	170,469,857	62,917,152	46,038,890	279,425,899	252,825,899	26,600,000	90%
Transfers from domestic and foreign partners	-	-	-	-	-	-	-
Finance income	-	-	-	-	-	-	-
Miscellaneous income	-	-	-	-	-	-	-
Totals	170,469,857	62,917,152	46,038,890	279,425,899	252,825,899	26,600,000	90%
Expenses							
Employee costs	6,009,600	463,493	-	6,473,093	5,206,524	1,266,569	80%
Committee expenses	3,024,000	1,990,456	5,030,649	10,045,105	9,343,300	701,805	93%
Use of Goods and Services	6,308,686	-	7,256,749	13,565,435	10,635,970	2,929,465	78%
Other Government Units Certified Works	44,267,531	55,044,848	14,581,891	113,894,270	56,952,505	56,951,349	50%
Other Grants and Transfers	83,060,040	5,418,355	19,169,601	107,647,996	83,760,740	23,877,672	78%
Digital Hubs Expenses	3,800,000	-	-	3,800,000	-	3,800,000	-

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	A	b		C=(a+b)	D	e=(c-d)	f=d/c *100
	2024 2025	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2024 2025	2024 2025		
Funds Pending Approval**	24,000,000	-	-	24,000,000	-	24,000,000	-
Total Expenditure	170,469,857	62,917,152	46,038,890	279,425,899	165,899,039	113,526,860	60%
Surplus for the period							

****Funds pending approval are sums not yet approved by the board for utilization and include approved allocations and/or AIA not yet allocated for specific projects.**

Explanatory Notes.

1. Employee Costs was utilized at 80% because we took on only one intern as compared to the 4 that had been budgeted for due to a change in leadership at NGCDF committee level which delayed decision making.
2. Use of Goods and Services was utilized at 80% due to the transition between committees which slowed down activities as from April, 2025
3. Other government Units was utilized at 5% due to late disbursement of funds from the NGCDF Board. A bulk of project funds were disbursed in the month of June, 2025 and it was not possible to transfer funds to the Project Management Committees, undertake procurement and have the PMC utilize the funding within that short window
4. Other Grants and other Transfers was utilized at 78% because only the Bursaries component of the vote had been substantially utilized as it had been prioritized by the committee for implementation with the first disbursements for the 2024 2025 Financial Year. The rest of the funding was affected by delayed disbursement.

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	113,526,860
Less undisbursed funds receivable from the Board as at 30 th June 2025	26,600,000
Cash and Cash Equivalents at the end of the 30 th June 2025	86,926,860

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

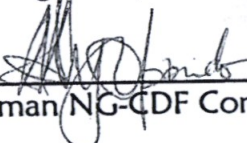
The Constituency financial statements were approved by NG CDFC on August 2025 and signed by:


Fund Account Manager

Name: Jackson Omari


National Sub-County Accountant

Name: Willys Ojowi
ICPAK M/No: 20405


Chairman/NG-CDF Committee

Name: Alfred Opondo Adala

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	6,009,600	463,493	-	6,473,093	5,206,524	1,266,569
1.2 Committee allowances	1,248,000	990,456	5,030,649	7,269,105	6,567,300	701,805
1.3 Use of goods and services	2,970,591	-	3,364,211	6,334,802	6,243,939	90,863
Sub-total	10,228,191	1,453,949	8,394,860	20,077,000	18,017,763	2,059,237
2.0 Monitoring and evaluation						
2.1 Capacity building	1,514,000	-	-	1,514,000	-	1,514,000
2.2 Committee allowances	1,776,000	1,000,000	-	2,776,000	2,776,000	-
2.3 Use of goods and services	1,824,095	-	2,000,000	3,824,095	3,824,095	-
Sub-total	5,114,095	1,000,000	2,000,000	8,114,095	6,600,095	1,514,000
3.0 Emergency						
3.1 Primary Schools						
3.1.1 Uriya Primary School	-	-	-	700,000	-	700,000
3.1.2 Udira Primary School	-	-	-	1,000,000	-	1,000,000
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
		Kshs	Kshs	Kshs	Kshs	Kshs
3.4 Security projects						
3.4.1 Kathieno C Assistant Chief's Office	-	3,166	-	268,201	265,117	3,084
3.4.2 Ukwala East Chief's Office	-	195,151	-	460,186	457,801	2,385
3.4.3 Karadolo West Assistant Chief's Office	-	14,348	-	279,383	274,580	4,803
3.4.4 Kathieno A Assistant Chief's Office	-	1,129	-	266,164	264,999	1,165
3.5 Other Projects	-		-			
3.5.1 Ugenya NGCDF Office	-	2,605	-	1,110,566	1,100,307	10,259
Sub-total	8,972,098	365,186	-	9,337,284	2,362,804	6,974,480
4.0 Bursary and Social Security						
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	45,189,942	-	16,732,975	61,922,917	60,348,275	1,574,642
4.3 Tertiary Institutions	19,000,000	-	-	19,000,000	16,208,280	2,791,720
4.4 Universities	1,000,000	-	882,000	1,882,000	1,882,000	-
4.5 Social Security	1,998,000	-	-	1,998,000	-	1,998,000
Sub-total	67,187,942	-	17,614,975	84,802,917	78,438,555	6,364,362
5.0 Climate Change Mitigation						
5.1 Udira Primary School	40,909	-	-	40,909	-	40,909
5.2 Lela Primary School	40,909	-	-	40,909	-	40,909

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
5.3 Ligala Primary School	40,909	-	-	40,909	-	40,909
5.4 Bar Odar Primary School	40,909	-	-	40,909	-	40,909
5.5 Ugambe Primary School	40,909	-	-	40,909	-	40,909
5.6 Lunga Primary School	40,909	-	-	40,909	-	40,909
5.7 Bar Anyanga Primary School	40,909	-	-	40,909	-	40,909
5.8 Ndenga Primary School	40,909	-	-	40,909	-	40,909
5.9 Got Rembo Primary School	40,909	-	-	40,909	-	40,909
5.10 Uyundo Primary School	40,909	-	-	40,909	-	40,909
5.11 Kamrembo Siwandhe Primary School	40,909	-	-	40,909	-	40,909
5.12 Sigweng Karuoth Primary School	40,909	-	-	40,909	-	40,909
5.13 Ukwala Boys Primary School	40,909	-	-	40,909	-	40,909
5.14 Lwero Primary School	40,909	-	-	40,909	-	40,909
5.15 Diraho Primary School	40,909	-	-	40,909	-	40,909
5.16 Muhwayo Primary School	40,909	-	-	40,909	-	40,909
5.17 Nyangungu Primary School	40,909	-	-	40,909	-	40,909

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
5.18 Ohando Primary School	40,909	-	-	40,909	-	40,909
5.19 Nyalenda Primary School	40,909	-	-	40,909	-	40,909
5.20 Murumba Primary School	40,909	-	-	40,909	-	40,909
5.21 Ukela Primary School	40,909	-	-	40,909	-	40,909
5.22 Usinda Primary School	40,911	-	-	40,911	-	40,911
5.23 Siwar Primary School	-	-	40,909	40,909	-	40,909
5.24 Siranga Primary School	-	-	40,909	40,909	-	40,909
5.25 Yenga Primary School	-	-	40,909	40,909	-	40,909
5.26 Ukwala Girls Primary	-	-	40,909	40,909	-	40,909
5.27 Bar Anyanga Primary School	-	-	40,909	40,909	-	40,909
5.28 Uriya Primary School	-	-	40,909	40,909	-	40,909
5.29 Got Rembo Primary School	-	-	40,909	40,909	-	40,909
5.30 Ogeya Primary School	-	-	40,909	40,909	-	40,909
5.31 Milambo Primary School	-	-	27,354	27,354	-	27,354
Sub-total	900,000	-	354,626	1,254,626	-	1,254,626
6.0 Primary Schools Projects						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
(List all the Projects)						
6.1 Uhola Primary School	2,500,000	-	-	2,500,000	-	2,500,000
6.2 Ukwala Boys Primary School	2,000,000	-	-	2,000,000	-	2,000,000
6.3 Miyare Primary School	2,000,000	-	-	2,000,000	-	2,000,000
6.4 Ohando Primary School	2,000,000	-	-	2,000,000	-	2,000,000
6.5 Siwar Primary School	300,000	1,257,647	-	1,557,647	611,044	946,603
6.6 Siranga Primary School	300,000	1,287,584	-	1,587,584	1,132,973	454,611
6.7 Yenga Primary School	300,000	1,257,672	-	1,557,672	1,116,361	441,311
6.8 Bar Anyanga Primary School	300,000	10,918	1,256,749	1,567,667	1,127,374	440,293
6.9 Uriya Primary School	300,000	5,606	1,256,749	1,562,355	1,124,980	437,375
6.10 Got Rembo Primary School	300,000	1,036	1,256,749	1,557,785	767,000	790,785
6.11 Ogeya Primary School	300,000	1,260,308	-	1,560,308	1,259,184	301,124
6.12 Milambo Primary School	300,000	1,257,098	-	1,557,098	1,113,143	443,955
6.13 Humwend Primary School	300,000	1,260,000	-	1,560,000	1,250,912	309,088
6.14 Anyiko Primary School	300,000	1,259,880	-	1,559,880	908,224	651,656
6.15 Konya Primary School	300,000	1,259,453	-	1,559,453	837,484	721,969

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
6.16 Sirisia Primary School	300,000	1,258,282	-	1,558,282	801,528	756,754
6.17 Bar Ndege Primary School	300,000	1,258,828	-	1,558,828	1,254,848	303,980
6.18 Ramunde Primary School	300,000	1,258,206	-	1,558,206	1,193,574	364,632
6.19 Inungo Primary School	300,000	1,306,065	-	1,606,065	818,860	787,205
6.20 Sega Girls Boarding Primary School	300,000	1,230	1,256,748	1,557,978	1,025,171	532,807
6.21 Ralak Primary School	300,000	10,595	1,256,748	1,567,343	513,362	1,053,981
6.22 Got Nanga Primary School	300,000	1,278,393	-	1,578,393	539,832	1,038,561
6.23 Kagonya Primary School	300,000	1,271,256	-	1,571,256	1,246,145	325,111
6.24 Jera Primary School	300,000	1,261,487	-	1,561,487	1,214,487	347,000
6.25 Sega Township Primary School	-	22,738.00	1,256,748	1,279,486	1,162,498	116,988
6.26 Ukwala Girls Primary	-	2,719.00	1,256,749	1,259,468	1,090,217	169,251
6.27 Bar Odar Primary School CDF	-	2,295	-	2,295	756	1,539
6.28 Buranga Primary School	-	1,202,833	-	1,202,833	679,424	523,409
6.29 Kamrembo Siwandhe Primary School	-	1,601,087	-	1,601,087	1,599,233	1,854

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.30 Kanyaudo Primary School	-	431,302	-	431,302	412,126	19,176
6.31 Lela Primary School	-	3,422	-	3,422	378	3,044
6.32 Ligala Primary School - CDF	-	1,007,892	-	1,007,892	503	1,007,389
6.33 Ligose Primary School – CDF	-	4,440	-	4,440	126	4,314
6.34 Lunga Primary School	-	4,103	-	4,103	378	3,725
6.35 Luthehe Primary School	-	17,434	-	17,434	-	17,434
6.36 Lwero Pri. Sch.	-	1,543	-	1,543	252	1,291
6.37 Mauna Primary School	-	710,805	-	710,805	709,728	1,077
6.38 Ndenga Primary School	-	4,730	-	4,730	-	4,730
6.39 Nyaharwa Primary School – CDF	-	1,227,586	-	1,227,586	1,171,010	56,576
6.40 Nyalenda Primary School	-	20,543	-	20,543	-	20,543
6.41 Nyalenya Primary School CDF	-	45,047	-	45,047	628	44,419
6.42 Nyangungu Primary School -CDF	-	7,238	-	7,238	252	6,986
6.43 Sihayi Primary School	-	10,390	-	10,390	-	10,390

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
6.44 St. Joseph's Ochiel Primary School	-	1,886	-	1,886	-	1,886
6.45 Umer Primary School – CDF	-	20,316	-	20,316	630	19,686
6.46 Uyundo Primary School	-	24,701	-	24,701	-	24,701
6.47 Komoro Primary School	1,000,000	9,584	0	1,009,584	991,678	17,906
Sub-total	15,500,000	25,406,175	8,797,240	49,703,415	27,676,303	22,027,112
7.0 Secondary Schools Projects (List all the Projects)						
7.1 Siranga Secondary School	11,482,000	522,117	-	12,004,117	510,125	11,493,992
7.2 Sigweng Karuoth Secondary School	1,000,000	3,106,699	-	4,106,699	2,733,468	1,373,231
7.3 Sifuyo Secondary School	1,000,000	3,101,065	-	4,101,065	2,643,311	1,457,754
7.4 Buranga Secondary School	2,600,000	-	-	2,600,000	-	2,600,000
7.5 Nyalenya Secondary School	400,000	-	-	400,000	-	400,000
7.6 Nyalenya Secondary School	2,600,000	-	-	2,600,000	-	2,600,000
7.7 Ugambe Secondary School	3,000,000	33,594	-	3,033,594	-	3,033,594

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
7.8 Sega Township Secondary School	2,400,000	64,454	-	2,464,454	20,756	2,443,698
7.9 Anyiko Secondary School	-	1,181	-	1,181	126	1,055
7.10 Got Nanga Secondary School	-	8,060	-	8,060	-	8,060
7.11 Hafumbre Secondary School CDF	-	438,172	-	438,172	435,722	2,450
7.12 Humwend Secondary School	-	2,004,174	-	2,004,174	2,002,503	1,671
7.13 Inungo Sec. Sch.	-	6,233	-	6,233	378	5,855
7.14 Jera Mixed Secondary School	-	1,305,562	-	1,305,562	1,299,496	6,066
7.15 Luanda Secondary School	-	27,574	-	27,574	-	27,574
7.16 Miyare Secondary School – CDF	-	1,703	-	1,703	126	1,577
7.17 Ndenga Secondary School – CDF	-	1,212,581	-	1,212,581	630	1,211,951
7.18 Ramunde Secondary School	-	10,892,000	-	10,892,000	8,330,881	2,561,119
7.19 Siwar Secondary School – CDF	-	403,117	-	403,117	388,126	14,991

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
		Kshs	Kshs	Kshs	Kshs	Kshs
7.20 St. Jacob's Usinda Secondary Sch. -CDF	-	2,010,576	-	2,010,576	1,928,235	82,341
7.21 St. Mary's Ukwala High School	-	2,515,800	-	2,515,800	2,498,512	17,288
7.22 Udira Secondary School – CDF	-	75,803	-	75,803	504	75,299
7.23 Uriya Girls Secondary School – CDF	-	704,165	-	704,165	693,707	10,458
7.24 Yenga Secondary School	-	1,205,648	-	1,205,648	882	1,204,766
Sub-total	24,482,000	29,640,274	-	54,122,274	23,487,488	30,634,786
8.0 Tertiary institutions Projects (List all the Projects)						
8.1 Ugenya Forestry College	4,285,531	7,983	5,784,651	10,078,165	5,788,714	4,289,451
Sub-total	4,285,531	7,983	5,784,651	10,078,165	5,788,714	4,289,451
9.0 Security Projects						
9.1 Ukwala Division Assistant County Commissioner's Office	500,000	-	-	500,000	-	500,000
9.2 Yenga Sub-location Assistant Chief's Office	400,000	1,000,000	-	1,400,000	999,072	400,928
9.3 West Ugenya Location Chief's Office	400,000	1,000,000	-	1,400,000	957,548	442,452

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
9.4 Ligala Sub-location Assistant Chief's Office	400,000	-	-	400,000	-	400,000
9.5 Ugunya Sub-location Assistant Chief's Office	1,500,000	-	-	1,500,000	-	1,500,000
9.6 Simur Sub-location Assistant Chief's Office	1,500,000	-	-	1,500,000	-	1,500,000
9.7 Ukwala Deputy County Commissioner's Office	800,000	1,000,645	-	1,800,645	1,000,504	800,141
9.8 Sihayi Division Assistant County Commissioner's Office	500,000	-	-	500,000	-	500,000
9.9 Bar Ober Police Post	-	2,000,000	-	2,000,000	1,499	1,998,501
9.10 Chief's Office Ukwala Location – CDF	-	32,719	-	32,719	126	32,593
9.11 North East Ugenya Location – CDF	-	1,084	-	1,084	126	958
9.12 North Ugenya Location – CDF	-	6,568	-	6,568	252	6,316
9.13 North West Ugenya Location – CDF	-	2,571	-	2,571	254	2,317
Sub-total	6,000,000	5,043,585	1,200,000	12,243,585	2,959,381	9,284,204
10.0 Acquisition of assets						

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
10.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
10.2 Construction of CDF office	-	-	-	-	-	-
10.3 Purchase of furniture and equipment	-	-	-	-	-	-
10.4 Purchase of computers	-	-	-	-	-	-
10.5 Purchase of land	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
11.0 Digital Hubs						
11.1 Ugenya Technical & Vocational College	3,800,000	-	-	3,800,000	-	3,800,000
Sub total	3,800,000	-	-	3,800,000	-	3,800,000
12.0 Others						
12.1 Strategic Plan	-	-	1,892,538	1,892,538	567,936	1,324,602
Sub total	-	-	1,892,538	1,892,538	567,936	1,324,602
13.0 Funds pending approval**						
13.1 Segwa Township Primary School	9,000,000	-	-	9,000,000	-	9,000,000
13.2 Mahwi Primary School	1,000,000	-	-	1,000,000	-	1,000,000
13.3 Udira Primary School	1,000,000	-	-	1,000,000	-	1,000,000
13.4 Siyahi Primary School	2,000,000	-	-	2,000,000	-	2,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
13.5 Sigweng Karuoth Primary School	2,000,000	-	-	2,000,000	-	2,000,000
13.6 Bar Ndege Primary School	9,000,000	-	-	9,000,000	-	9,000,000
13.7 AIA	-	-	-	-	-	-
Sub-total	24,000,000	-	-	24,000,000	-	24,000,000
Total	170,469,857	62,917,152	46,038,890	279,425,899	165,899,039	113,526,860

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

6. Notes to the Financial Statements

1. General information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established by and derives its authority and accountability from the NG-CDF Act 2015 (amended 2023). The NG-CDF is wholly owned by the Government of Kenya and is domiciled in Kenya. The NG-CDF Ugenya Constituency principal activity is development.

2. Statement of Compliance and Basis of Preparation

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

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act and the International Public Sector Accounting Standards (IPSAS). The NG-CDF Ugenya has taken advantage of the transitional provisions under IPSAS 33 and adopted a phased approach. Accordingly, this is the first transitional financial statement. The NG-CDF Ugenya has recognized all financial assets, including cash and cash equivalents held in the operational account, deposit account, and PMC bank accounts; receivables (amounts due from the Board and other parties); prepayments; property, plant, and equipment (PPE); and intangible assets acquired during the financial year 2023/2024 up to the reporting date.

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

The recognition of all other non-financial assets acquired prior to the 2023/2024 financial year will be undertaken in the third year of the transition period, after the necessary identification and valuation processes have been completed.

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

3. Adoption of New and Revised Standards

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	<p>Applicable 1st January 2025</p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.</p> <p>Not Applicable</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>Not Applicable</p>

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<p>IPSAS 45: Property Plant and Equipment</p>	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognized as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under-maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>Not Applicable</p>
<p>IPSAS 46: Measurement</p>	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS. iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>Not Applicable</p>
<p>IPSAS 47: Revenue</p>	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue</p>

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	<p>under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>Not Applicable</p>
<p>IPSAS 48: Transfer Expenses</p>	<p>Applicable 1st January 2026</p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>Not Applicable</p>
<p>IPSAS 49: Retirement Benefit Plans</p>	<p>Applicable 1st January 2026</p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>Not Applicable</p>
<p>IPSAS 50: Exploration For & Evaluation of Mineral Resources</p>	<p>Applicable 1st January 2027</p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p>Not Applicable</p>

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iii. Early adoption of standards

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

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Sale of goods

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

Interest income

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

Rental income

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

b) Budget information

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

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

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

c) Property, plant and equipment

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

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

d) Leases

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

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

e) Intangible assets

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

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

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

b) Financial liabilities

Classification

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

g) Inventories

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

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

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

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

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

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

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

l) Employee benefits

Retirement benefit plans

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

m) Foreign currency transactions

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

n) **Related parties**

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

o) **Cash and Cash Equivalents**

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

p) **Comparative figures**

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

q) **Subsequent events**

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

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity

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based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual value

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

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

Provisions

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

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6. Transfers from the NGCDF Board

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

7. Transfers from domestic and foreign partners

Description	2024 2025
	Kshs
Grants	
Total	

8. Finance income

Description	2024 2025
	Kshs
Interest Income on Bank Deposits	
Total	

9. Miscellaneous income

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

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10. Employees cost

	2024 2025
	Kshs
NG-CDFC Basic staff salaries	3,162,924
Personal allowances paid as part of salary	-
House Allowance	1,056,000
Transport Allowance	624,000
Leave allowance	-
Gratuity to contractual employees	900,240
Employer Contributions Compulsory national social security schemes	290,880
Employer Contributions Compulsory Housing levy	72,720
Employer contributions to National Industrial Training Authority	-
Other Specify	-
Total	6,106,764

11. Committee Expenses

	2024 2025
	Kshs
Sitting allowance	5,924,300
Other Committee expenses	3,419,000
Total	9,343,300

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12. Use of Goods and services

	<i>2024 2025</i>
	Kshs
Utilities, supplies and services	4,804
Communication, supplies and services	71,000
Domestic travel and subsistence	1,102,510
Printing, advertising and information supplies & services	173,157
Office Rent	-
Training expenses	4,822,000
Hospitality supplies and services	540,000
Insurance costs	-
Specialized materials and services	525,000
Office and general supplies and services	-
Fuel, oil & lubricants	2,500,000
Bank charges	46,125
Routine maintenance – vehicles and other transport equipment	283,438
Routine maintenance – other assets	-
Strategic plan expenses	-
Other operating expenses	567,936
Total	10,635,970

13. Other Government Units Actual expenditure

Description	<i>2024 2025</i>
	Kshs
Primary Schools Actual expenditure	27,676,303
Secondary Schools Actual expenditure	23,487,488
Tertiary Institutions Actual expenditure	5,788,714
Total	56,952,505

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14. Other Grants and transfers Actual expenditure

Description	2024 2025
	Kshs
Bursary – secondary schools	60,348,275
Bursary – tertiary institutions	16,208,280
Bursary – special schools	1,882,000
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual expenditure	2,959,381
Climate change mitigation projects	-
Emergency projects Actual expenditure	2,362,804
Roads projects Actual expenditure	-
Others specify	-
Total	83,760,740

15. Depreciation and Amortization Expenses

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

16. Digital Hubs Expenses

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

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17. Gain/loss on Sale of Assets

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

18. Impairment Loss

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

19. Cash and Cash Equivalents

Name Of Bank and Account No.	2024	2025	Opening Statement 1 st July 2024
	Kshs		Kshs
Bank Accounts (Cash Book Bank Balance)			
KCB Bank Ugunja Branch, Account No. 1108398081 (Operations account)	65,786,563		20,703,620
Equity Bank Siaya Branch, Account No. 0970285494202 (Deposit account)	1,644,240		744,000
KCB Bank Ugunja Branch, PMC accounts Listed in Annex 2	19,496,057		41,469,532
Total	86,926,860		62,917,152
Cash Balances			
Location 1	-		-
Location 2	-		-
Other Locations <i>(Specify)</i>	-		-
Total	-		-

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20. Receivables from Exchange Transactions

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

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

i. Ageing Analysis for Receivables

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

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21. Receivables from Non-Exchange Transactions

Description	2024 2025 FY		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Transfers from NGCDFB	26,600,000		46,038,890	
Outstanding imprest	-		-	
Total	26,600,000		46,038,890	
Ageing Analysis- Receivables from non-exchange transactions	Insert Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	24,000,000	90%	40,254,239	87%
Between 1-2 years	2,600,000	10%	5,784,651	13%
Over 3 years	-	-	-	-
Total	26,600,000	100%	46,038,890	100%

22. Prepayments

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

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23. Property, Plant and Equipment

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

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Valuation

Land and buildings/ Equipment have not been valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30th June 2020).

22 b) Property, Plant and Equipment at Cost

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

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

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

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

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24. Intangible Assets

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

25. Right-of use assets

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

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

26. Trade and Other Payables

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

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27. Third-Party deposits

	2024 2025 FY
	KShs
Retention as at 1 st July (A)	-
Retention held during the year (B)	468,403
Retention paid during the Year (C)	468,403
Closing Retention as at 30 th June D= A+B-C	-

Retentions aging analysis.

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

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

28. Lease Liabilities

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

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Maturity Analysis

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

29. Gratuity Provision

Description	Period ended June 2025	Opening Statement
		1st July 2024
	Kshs	Kshs
Gratuity at the beginning of the year 1 st of July	744,000	744,000
Gratuity held during the year	900,240	-
Gratuity paid during the year	-	-
Total Gratuity Provision 30th June (A+B-C)	1,644,240	744,000

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30. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	3,670,578
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Contributed assets SS	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	(19,438,890)
Changes in deferred income	-
Changes in Third party deposits	(900,240)
Changes in gratuity provision	-
Changes in payments received in advance	-
Net cash flow from operating activities	24,009,708

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

31. Financial Risk Management

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

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i) Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	26,600,000	26,600,000	-	-
Bank balances	86,926,860	86,926,860	-	-
Total	113,526,860	113,526,860	-	-
As at 30 June 2024				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	46,038,890	46,038,890	-	-
Bank balances	62,917,152	62,917,152	-	-
Total	108,956,042	108,956,042	-	-

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognized in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from 2024. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

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

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025				
Trade payables	-	-	-	-
Current proportion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	1,644,240	1,644,240
Total	-	-	1,644,240	1,644,240
As at 30th June 2024				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Gratuity Provision	-	-	744,000	744,000
Total	-	-	744,000	744,000

iii) Market risk

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

a) Foreign currency risk

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

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2024 2025

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

Foreign currency sensitivity analysis

2024 2025

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

Financial Risk Management

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

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

b) Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

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

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Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

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

Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June, 2025				
Financial Assets				
Quoted Equity Investments	N/A	N/A	N/A	N/A
Non- Financial Assets				
Investment Property	N/A	N/A	N/A	N/A
Land And Buildings	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A
As at 30 th June, 2024				
Financial Assets				
Quoted Equity Investments	N/A	N/A	N/A	N/A
Non- Financial Assets				

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Investment Property	N/A	N/A	N/A	N/A
Land And Buildings	N/A	N/A	N/A	N/A
Total	N/A	N/A	N/A	N/A

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

iv) Capital Risk Management

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

Description	2024	2025	Opening Statement 1 st July 2024
	Kshs		Kshs
Revaluation Reserve	-	-	-
Retained Earnings	111,882,620		108,212,042
Capital Reserve	-	-	-
Total Funds	111,882,620		108,212,042
Total Borrowings	-	-	-
Less: Cash and Bank Balances	86,926,860		62,917,152
Net Debt/(Excess Cash And Cash Equivalents)	-	-	-
Gearing	78%		58%

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32. Related Party Disclosures

	2024 2025 FY	Opening Statement 1 st July 2024
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	5,924,300	2,651,000
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	189,908,747	182,744,096
Total	195,833,047	185,395,096

33. Segment Information

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

34. Contingent Assets and Contingent Liabilities

Contingent Assets

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

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Contingent Liabilities

Description	2024 2025 FY	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Contingent Liabilities		
Court Case against the Entity	N/A	N/A
Bank Guarantees in Favour of Subsidiary	N/A	N/A
Contingent Liabilities arising from Contracts Including PPPs	N/A	N/A
Others (Specify)	N/A	N/A
Total	N/A	N/A

35. Capital Commitments

Capital Commitments	2024 2025 FY	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Authorized for	N/A	N/A
Authorized and Contracted for	N/A	N/A
Total	N/A	N/A

36. Events after the Reporting Period

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

37. Ultimate And Holding Entity

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

38. Currency

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

7. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost/valuation cost balance brought forward (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	900,000	-	-	900,000
Buildings and structures	17,476,750	-	-	17,476,750
Transport equipment	5,514,500	-	-	5,514,500
Office equipment, furniture, and fittings	192,986	-	-	192,986
ICT Equipment and Other ICT Assets	330,000	-	-	330,000
Other Machinery and Equipment	26,795	-	-	26,795
Intangible assets	-	-	-	-
Total	24,441,031	-	-	24,441,031

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Annex 2 –PMC Bank Balances As At 30th June 2024

PMC	Bank	Account number	Bank Balance 2024 2025	Bank Balance 2023 2024
Bar Odar Primary School CDF	KCB Ugunja	1138592641	1,539	2,295
Bar Anyanga Primary School	KCB Ugunja	1132301793	140,293	10,918
Bar Ndege Primary School	KCB Ugunja	1131876628	3,980	2,080
Buranga Primary School	KCB Ugunja	1210594609	523,409	1,202,833
Got Nanga Primary School	KCB Ugunja	1269800639	738,561	21,645
Got Rembo Primary School	KCB Ugunja	1126524158	490,785	1,036
Humwend Primary School	KCB Ugunja	1125338148	9,088	3,252
Inungo Primary School	KCB Ugunja	1175279951	487,205	49,317
Jera Primary School	KCB Ugunja	1209363720	47,000	4,739
Kagonya Primary School	KCB Ugunja	1134953992	25,111	14,508
Kamrembo Siwandhe Primary School	KCB Ugunja	1151604860	1,854	1,601,087
Kanyaudo Primary School	KCB Ugunja	1110578121	19,176	431,302
Konya Primary School	KCB Ugunja	1125629339	421,969	2,705
Lela Primary School	KCB Ugunja	1279778164	3,044	3,422
Ligala Primary School - CDF	KCB Ugunja	1132302064	1,007,389	7,892
Ligose Primary School – CDF	KCB Ugunja	1268417556	4,314	4,440
Lunga Primary School	KCB Ugunja	1137358475	3,725	4,103
Luthehe Primary School	KCB Ugunja	1110800444	17,434	17,434

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PMC	Bank	Account number	Bank Balance 2024 2025	Bank Balance 2023 2024
Lwero Primary School	KCB Ugunja	1110954360	1,291	1,543
Magombe Primary School	KCB Ugunja	1137909986	6,339	6,339
Mahwi Primary	KCB Ugunja	1239341709	1,000,000	-
Mauna Primary School	KCB Ugunja	1275497438	1,077	710,805
Milambo Primary School	KCB Ugunja	1183685130	143,955	349
Ndenga Primary School	KCB Ugunja	1211095347	4,730	4,730
Nyahaarwa Primary School – CDF	KCB Ugunja	1172757607	56,576	1,227,586
Nyalenda Primary School	KCB Ugunja	1110815271	20,543	20,543
Nyalenya Primary School CDF	KCB Ugunja	1211602796	44,419	45,047
Nyangungu Primary School -CDF	KCB Ugunja	128329657	6,986	7,238
Ogeya Primary School	KCB Ugunja	1210905779	1,124	3,560
Ralak Primary School	KCB Ugunja	1332293921	753,981	10,595
Ramunde Primary School	KCB Ugunja	1152866699	64,632	1,458
Sega Township Primary School	KCB Ugunja	1206406607	116,988	22,738
Sihayi Primary School	KCB Ugunja	1270968076	10,390	10,390
Siranga Primary School	KCB Ugunja	1273154894	154,611	30,835
St. Anne's Sega Primary School	KCB Ugunja	1211879399	232,807	1,230
Sirisia Primary School	KCB Ugunja	1268317071	456,754	1,534
Siwar Primary School	KCB Ugunja	1117240398	646,603	899

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PMC	Bank	Account number	Bank Balance 2024 2025	Bank Balance 2023 2024
St. Joseph's Ochiel Primary School	KCB Ugunja	1183599714	1,886	1,886
St. Sylvester Anyiko Primary School - CDF	KCB Ugunja	1266440372	351,656	3,132
Ukwala Girls Primary School - CDF	KCB Ugunja	1110619294	169,251	2,719
Umer Primary School – CDF	KCB Ugunja	1116896761	19,686	20,316
Uriya Primary School	KCB Ugunja	1110918445	137,375	5,606
Uyundo Primary School	KCB Ugunja	1268329126	24,701	24,701
Yenga Primary School	KCB Ugunja	1287428452	141,311	923
Anyiko Secondary School	KCB Ugunja	1134806280	1,055	1,181
Got Nanga Secondary School	KCB Ugunja	1116904179	8,060	8,060
Hafumbre Secondary School CDF	KCB Ugunja	1117235270	2,450	438,172
Humwend Secondary School	KCB Ugunja	1182403913	1,671	2,004,174
Inungo Secondary School	KCB Ugunja	1286753643	5,855	6,233
Jera Mixed Secondary School	KCB Ugunja	1283059487	6,066	1,305,562
Luanda Secondary School	KCB Ugunja	1125628642	27,574	27,574
Miyare Secondary School – CDF	KCB Ugunja	1125502878	1,577	1,703
Ndenga Secondary School – CDF	KCB Ugunja	1332293921	1,211,951	1,212,581
Ramunde Secondary School	KCB Ugunja	1115886185	2,561,119	10,892,000
Sega Township Secondary School -CDF	KCB Ugunja	1168046289	43,698	64,454
Sigweng Karuoth Secondary School - CDF	KCB Ugunja	1125132817	1,373,231	3,106,699

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PMC	Bank	Account number	Bank Balance 2024 2025	Bank Balance 2023 2024
Siranga Secondary School - CDF	KCB Ugunja	1133470750	11,992	522,117
Sifuyo Secondary School	KCB Ugunja	1240555288	457,754	3,101,065
Siwar Secondary School – CDF	KCB Ugunja	1178498409	14,991	403,117
St. Jacob's Usinda Secondary Sch. -CDF	KCB Ugunja	1125636122	82,341	2,010,576
St. Mary's Ukwala High School	KCB Ugunja	1280328274	17,288	2,515,800
St. Peters Ugambe Secondary School	KCB Ugunja	1240554281	33,594	33,594
Udira Secondary School – CDF	KCB Ugunja	1318500826	75,299	75,803
Uriya Girls Secondary School - CDF	KCB Ugunja	1246348632	10,458	704,165
Yenga Secondary School	KCB Ugunja	1265379475	1,204,766	1,205,648
Ugenya Forestry College	KCB Ugunja	1332212131	3,920	7,983
Asst. Cheif Yenga Sub location	KCB Ugunja	1332212018	928	1,000,000
Bar Ober Police Post	KCB Ugunja	1317292154	1,998,501	2,000,000
Chief's Office Ukwala Location – CDF	KCB Ugunja	1332211860	32,593	32,719
Cheif's Office West Ugenya	KCB Ugunja	1265783233	42,452	1,000,000
DCC Ugenya Sub County CDF	KCB Ugunja	1267059982	141	1,000,645
North East Ugenya Location - CDF	KCB Ugunja	1265967318	958	1,084
North Ugenya Location – CDF	KCB Ugunja	1265880298	6,316	6,568
North West Ugenya Location - CDF	KCB Ugunja	1317291956	2,317	2,571
Uriya Primary School - Emergency Project	KCB Ugunja	1286913888	700,000	-

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PMC	Bank	Account number	Bank Balance 2024 2025	Bank Balance 2023 2024
Asst. Chief Kathieno C Sub Location.	KCB Ugunja	1317346874	3,084	3,166
Kathieno A Assistant Chief's Office – CDF	KCB Ugunja	1320135781	1,165	1,129
Ukwala East Assistant Chief's Office	KCB Ugunja	1143563158	2,385	195,151
Karadolo West Asst. Chief's Office	KCB Ugunja	1116903067	4,803	14,348
Ugenya CDF Office	KCB Ugunja	1115886165	10,259	2,605.00
Udira Primary Sch	KCB Ugunja	1332211118	1,000,000	-
Komoro Primary School	KCB Ugunja	1241154281	17,906	9,584
Total			19,496,057	41,469,532

Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Ref: OAG/KSMRO/ NGCDF/UGENYA/ 2023/2024 (23)	<p>1. Use of Goods and Services</p> <p>The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflect use of goods and services amount of Kshs.6,822,716 which includes training expenses amount of Kshs.773,900. However, no approved training needs assessment in support of the expenditure was provided for review. Further, the attendance registers indicate nine (9) out of twelve 12 officers attended the training. Further, included in the amount is an expenditure of Kshs. 434,393 in respect of routine maintenance-vehicle</p>	<p>Response.</p> <p>I have provided the Training Needs Assessment that was done in May, 2024 and forwarded to the NGCDF Board.</p> <p>I have also provided the complete attendance register with 12 persons from Ugenya who attended.</p> <p>I have provided the inspection report by the County Mechanical Engineer - Siaya which had not been availed by the time of the audit.</p>	Not Resolved	By 31 st December, 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>and other transport. However, review of the expenditure records revealed the payment were not supported with Inspection report for repair from ministry of transport and public works.</p> <p>In the circumstances, the accuracy and completeness of the expenditure amounting to Kshs.6,822,716 for use of good could not be confirmed.</p>			
<p>Ref: OAG/KSMRO/ NGCDF/UGENYA/ 2023 /2024 (23)</p>	<p>2. Irregularities in bursary management</p> <p>The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects an amount of Kshs. 84,842,788 in respect to other grants and other transfers. Included in the amount is Kshs.62,744,185 relating to expenditure on bursaries to secondary schools, tertiary institutions and special schools.</p>	<p>Response.</p> <p>We have availed the required receipts.</p>	<p>Not Resolved</p>	<p>31st December, 2025</p>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Review of the documents supporting the payment voucher for the said project reveal the following:</p> <ul style="list-style-type: none"> i. The fund disbursed Kshs.1,500,000 as bursaries to 3 schools for students who had failed to report to schools at Kshs. 500,000 per school covering 50 students in each of the 34 schools. On visiting two schools that were beneficiaries, we could not confirm the receipt of bursary amount and the list of beneficiaries for the said amounts. As such, the validity of the said bursary could not be confirmed. ii. Application and vetting Committee minutes supporting the vetting of the applicants, and 			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)												
	<p>the allocation of various bursary to students was not submitted for audit. We could not therefore tell the criteria used to vet the applicants and the award of bursaries. As such, we could not confirm the fairness and openness in the process bursary management.</p>															
<p>Ref: OAG/KSMRO/ NGCDF/UGENYA/ 2023 /2024 (23)</p>	<p>3. Budgetary Control and Performance The statement of the Summary Statement of Appropriation reflects receipts amounting Kshs.204,721,954 against final budget of Kshs.250,760,844 resulting to a shortfall of Kshs.46,038,890 or 28% of the budgeted receipts. The shortfall was mainly attributed to late disbursement of funds. Similarly, Ugenya NG-CDF had budgeted to spend Kshs.250,760,844 but utilized</p>	<p>Out of the Kshs. 250,760,844 budgeted for in the 2023 2024 FY, the following AIE's for the 2023 2024 Financial year were received well after 30th June, 2024 as follows.</p> <table border="1" data-bbox="875 1157 1413 1511"> <thead> <tr> <th>AIE No.</th> <th>AMOUNT</th> <th>DATE RECEIVED</th> </tr> </thead> <tbody> <tr> <td>B228780</td> <td>12,000,000</td> <td>25th August, 2024</td> </tr> <tr> <td>B234677</td> <td>25,654,239</td> <td>10th November, 2024</td> </tr> <tr> <td>TOTAL</td> <td>37,654,239</td> <td></td> </tr> </tbody> </table>	AIE No.	AMOUNT	DATE RECEIVED	B228780	12,000,000	25 th August, 2024	B234677	25,654,239	10 th November, 2024	TOTAL	37,654,239		<p>Not Resolved</p>	<p>31st December, 2025</p>
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	<p>an amount of Kshs.184,018,334 resulting to an under expenditure of Kshs.66,742,510 or 37% of the budget.</p> <p>The shortfall and under absorption imply that the planned activities may be affected and have impacted negatively on the service delivery to the constituents of Ugenya CDF.</p> <p>My opinion is not modified in respect of this matter.</p>	<p>This distorted our planning for project implementation as we could not initiate procurement nor expenditures without conforming the receipt of funds to avoid the issues of pending bills. We have however since completed these projects.</p>		
<p>Ref: OAG/KSMRO/ NGCDF/UGENYA/ 2023 /2024 (23)</p>	<p>Other Matter</p> <p>Unresolved Prior Year Matters.</p> <p>In the audit report for the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources. Although the Management has</p>	<p>We have already prepared a comprehensive response to the issues raised in the previous year which we are to submit to the Office of the Auditor General.</p>	<p>Not Resolved</p>	<p>31st December, 2025</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	indicated that issues have been resolved, no evidence was provided to support those issues were resolved.			
Ref: OAG/KSMRO/ NGCDF/UGENYA/ 2023 /2024 (23	<p>Failure to comply with the Law on Procurement.</p> <p>The Statement of Receipts and Payments reflects an amount of Kshs. 6,822,716 which, as disclosed in Note 6 to the financial statements, includes Kshs. 2,175,000 relating to fuel, oil and lubricants, out of which an amount of Kshs. 1,300,006 was paid for supply and delivery of refined fuel and lubricants for transport. However, it was not confirmed how the supplier was identified since no list of prequalified suppliers was availed for audit. This was contrary to Section 57(1) of the Public Procurement and Asset Disposal Act 2015 which states that, the head of the</p>	<p><u>Response.</u></p> <p>The Ugenya NGCDF relied on the pre-qualified list of the Ugenya Sub County, which has since been availed for audit,</p>	Not Resolved	31 st December, 2025

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	<p>procurement function of a procuring entity shall maintain an updated list of registered suppliers, contractors and consultants in the categories of goods, works or services according to its procurement needs.</p> <p>Management was in breach of the law.</p>			



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Jackson Omari
Fund Account Manager.
Ugenya Constituency.

