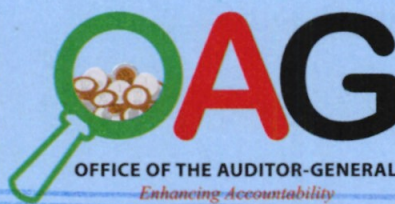



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OF

THE AUDITOR-GENERAL

ON

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

URIRI CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2025

Transitional Financial Statements 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;
- 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 Uriri Constituency’s day-to-day management is under the following key organs:

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

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. Moses Oduor Agolla
2.	National Sub-County Accountant	CPA Zipporah Kebeno
3.	Chairman NGCDFC	Mr. Charles Nyariaro
4.	Member NGCDFC	Mrs. Joyce Mukiza Ngusare(Alternate Operation)
5.	Member NG CDFC	Ms. Jane Anyango(Deposit)

(c) Fiduciary Oversight Arrangements

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

Ngcdf Uriri Office.
Po box 8
Rapogi
Off Rapogi-Awendo Road

(e) NGCDF Uriri Constituency Contacts

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

(f) NGCDF Uriri Constituency Bankers

1. Operations Account
KCB Bank (Operations Account)
Migori Branch,
P.O. Box 8 Rapogi
2. Deposit account
KCB Bank
Migori Branch,
P.O. Box 8 Rapogi
3. PMC Accounts
KCB Bank
Migori Branch,
P.O. Box 8 Rapogi




(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

3. NGCDF Committee





Details	
	<p>Date of birth: 01/4/1954. Education back ground: Graduated with a diploma in education at Migori Teachers Training College on July 2012. Experience: Retired Headteacher with education experience for over 24 years. He joined NGCDFC Uriri in the year 2018 as a representative of PWLDs. He is currently serving NGCDFC Uriri as a chairman after being re-elected</p>
	<p>Date of birth: 28/01/1991. Education back ground: Graduated with a certificate in ECDE Experience: She has worked with various NGOs i.e USAID gaining experience in project management. He joined NGCDFC Uriri in the year 2018 as a representative of female youth. Her term of office as a female youth of Uriri NGCDF member was renewed in 21/5/2025.</p>
	<p>Date of birth: 18/12/1955. Educational background: she holds a certificate of kenya certificate of education She joined Uriri NGCDF in 2018 as adult female representative her membership to Uriri NGCDF Committee has been renewed thrice the first one was 2020 second one was in 2022 and the third one was in 2025. Work Experience: She has experience in business management having been business woman for over a period 15 years.</p>



Mr. Charles Oloo Nyariaro.
 Chairman Uriri NGCDF

Mrs Jane Anyango Okeyo
 Secretary UririNGCDF

Mrs Joyce Mukiza Ngusare.
 UririNGCDF Committee member

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	<p>Date of birth. Was born on 9/11/1987. Educational background: he holds a certificate in building and construction and has developed experience in building masonry making him a reliable person in matters building construction that the Uriri NGCDF Committee can rely on for project management advice. He joined Uriri NGCDF Committee on 21/5/2025 as adult male representative. Work experience: He has experience in building construction gained for over 10 years</p>
<p>Mr. Joseph Opiyo Micah Uriri NGCDF Committee member</p>	<p>Date of Birth: He was born in 1969 Educational background: She holds a KSCE certificate she joined Uriri NGCDF in 2022 as constituency female nominee and her term office in Uriri NGCDF committee was renewed in 21/5/2025 Work Experience: She has a wide experience in business management having been a business woman for more than 15 years</p>
	<p>Date of birth: He was born in the year 1966 Educational background: He hold a KSCE certificate, He joined Uriri NGCDF on 21/5/2025 as male adult representative Work experience: He has worked with several NGOs gaining experience in project management apart from being a farmer for a period of over 10 years</p>
<p>Pamela Atieno Owino Uriri NGCDF Committee member</p>	<p>Mr. Harrison obado owuotho Uriri NGCDF Committee member</p>
	<p>Date of birth: He was born on 01/8/1990 Education background: He holds a form four certificate and currently pursuing a Diploma course in social work as a part time student. He joined Uriri NGCDF on 21/5/2025 Work experience: he has a wide experience in farming having been a farmer for a long period of time</p>
	<p>Onyando odindo ambrose</p>

Uriri NGCDF Committee member	
 <p>George Atonya Mwangusi Uriri NGCDF Committee member</p>	<p>Date of Birth: He was born on 01/01/1958 Education Background: he graduated with a degree in education in the year 1998 Work experience: He is a retired secondary school principal having been a secondary principal for several secondary schools for example machicha secondary, kurutiyange and machicha secondary He joined NGCDF In 2023 as a male adult nominated by the constituency office his term of office was renewed again on 21/5/2025. this time round he was nominated to be a NGCDF Board co-opted NGCDF Uriri committee membe</p>
 <p>Mr. Moses Oduor Agolla Fund Account Mnager Uriri NGCDF</p>	<p>Date of Birth: He was born on 17/1/ 1982 Educational back ground: He holds Bachelor of business Administration accounting option and MBA Finance He is the funds account manager for Uriri NGCDF He joined NGCDF Board in 14/01/2014 as a funds account Manager and since then he has been working with NGCDF Board in that capacity. He has worked in different work stations, Making him gain a lot of experience in finance management.</p>

List of NGCDFC Members who served from 2022/2023 to 2023/2024 FYs

S/No	Name	Category	Position
1.	Charles Oloo Nyariaro	PWD	Chairperson
2.	Austin Odhiambo	Board Nominee	Secretary
3.	Pamela Atieno Owino	Female Constituency Nominee	Member
4.	Charles O. Oyiera	Male Youth	Member
5.	Joyce Mukiza Ngusare	Female Adult	Member
6.	George Atonya Muguzi	Male Constituency Nominee	Member

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7.	Jane Anyango Okeyo	Female Youth	Member
8.	Monica Kang'ethe	DCC	Member
9.	Moses Oduor Agolla	Fund Account Manager	Officer of the Board

Note: The male adult nominee passed away before inauguration and successful replacement only happened at the end of the 2024/2025 financial year

4. NG-CDFC Chairman's Report



Mr Charles Oloo Nyariaro
Chairman Uriri NGCDF

We are happy to present the unaudited financial statements for Uriri Constituency for the financial year ended 30th June 2025. During the year, the Constituency was allocated a total of Kshs. 179,441,954.47 an increase of 2.33% from the previous year's allocation.

Prior to disbursement of funds by the NGCDF Board, the Uriri Constituencies Development Fund Committee (NGCDFC); pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016 and most recently in 2023, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency.

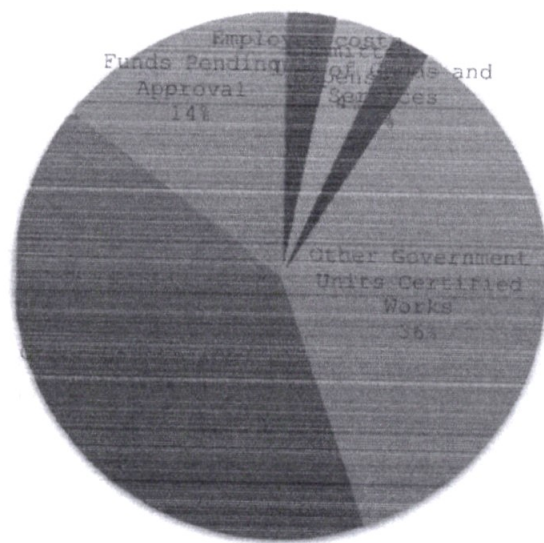
Sector Prioritization

During the financial year under review, a total of Kshs 63,938,267.48 and opening balance(C/Bk) of Kshs.39,349,121.38 plus previous years' outstanding disbursements of Ksh.26,983,057.00 all totaling to Kshs. 130,270,445.86 were allocated as transfers to other Government Units Certified Works which consist of transfers to primary schools, secondary schools and tertiary institutions. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets and security offices.

The table below shows a summary of the budget and implementation level

Sector	Budget	Actual
Compensation of employees	6,417,952	5,322,014
Committee expenses	4,082,805	4,082,805
Use of goods and services	6,514,498	6,514,498
Transfer to other government units	132,270,448	72,366,162
Other grants and transfers	90,721,738	75,982,494
Total	240,007,441	164,267,973

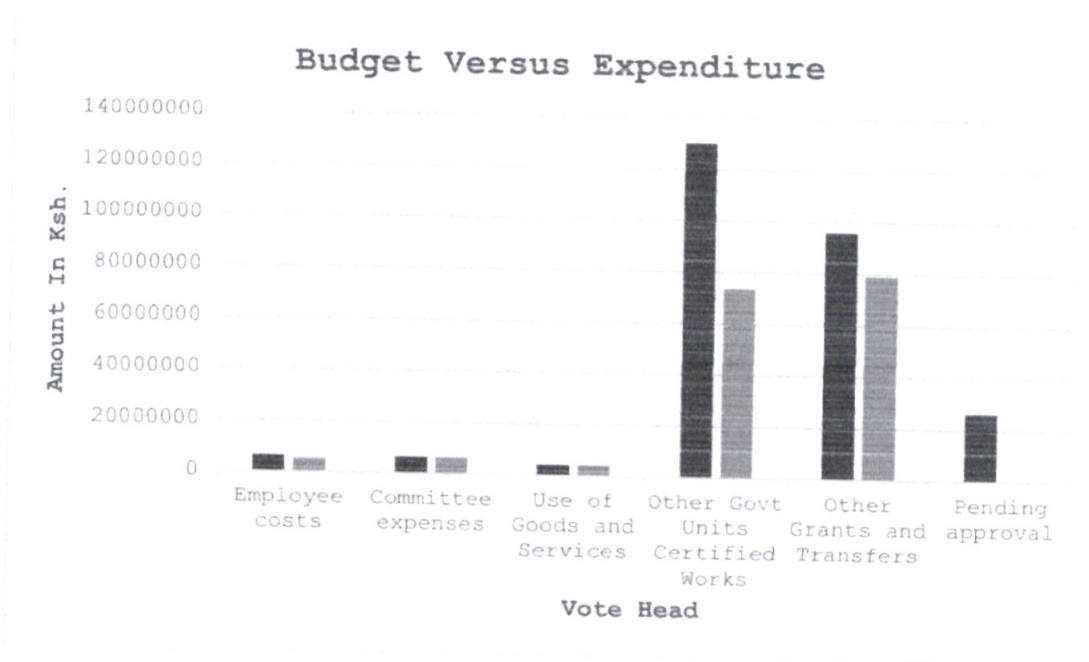
**Normal Allocation Per Sector
FY 2024/2025**



- Employee costs
- Use of Goods and Services
- Other Grants and Transfers
- Committee Expenses
- Other Government Units Certified Works
- Funds Pending Approval

Funds allocated towards other grants and transfers which consists of Bursary, environment and emergency related had an allocation of Kshs 73,259,750.97 in the financial year under review,

Kshs 17,137,986.41 as opening cash book balance and Ksh.5, 532,469.00 of previous years' disbursements bringing total final budget to Kshs. 95,930,206.38.



The above allocations have led to more schools having new permanent structures hence improving the learning environment radically.

KEY ACHIEVEMENTS

The committee has also ensured that bursary was disbursed in an open and transparent manner as attested by successful stories from beneficiaries who completed secondary schools and proceeded to colleges thanks to NGCDF bursary scheme. We have received acknowledgement letters and receipts as prove of bursary funds reaching the beneficiaries intended.

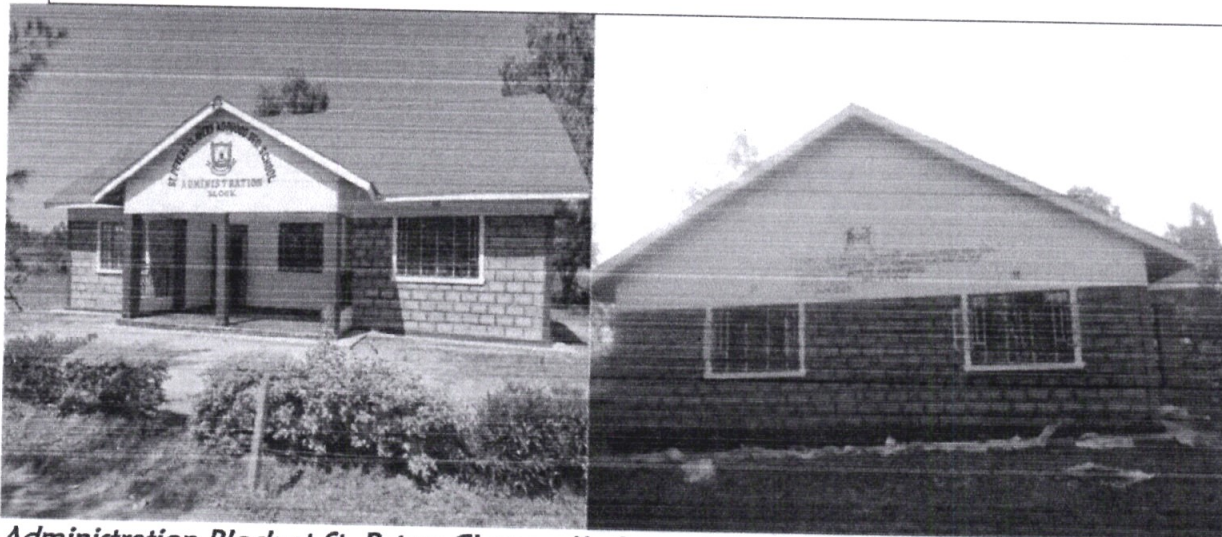
A total of Ksh. 46,875,000.00 was disbursed as bursary in the financial year under review as follows:

Secondary Schools	-	Ksh.36,324,000.00
Colleges	-	Ksh.3,631,000.00
Universities	-	Ksh.6,920,000.00

Other notable projects undertaken during the year include the following:

- Construction of Oruba and Got Uriri Assistant Chiefs' offices in South Kanyamkago ward.
- Construction of Administration Block at Koduogo Sec. School in North Kanyamkago ward.
- Construction of Science Laboratory at Midida Mixed Sec. School in West Kanyamkago ward.
- Construction of 2No. Classrooms at Arambe Secondary School in East Kanyamkago ward.

- Construction of dormitory at St. Linus Koyieko Sec. School in Central Kanyamkago ward.



Administration Block at St. Peters Cleavers Koduogo Mixed Sec. School



Got UririSub Location Assistant Chief's office

30 Jun 2025 14:40:59



Oruba Sub Location Assistant Chief's Office



Dormitory at St. Linus Koyieko Mixed Secondary School

Emerging issues

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

1. Restructuring of the Education Funding

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

2. Junior Secondary School

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

3. Inflation Rates

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

Challenges and Way Forward

We have been privileged to witness major exemplary improvements in areas where development was sluggish and poverty rampant; thanks to NGCDFC development goals, but we have also experienced various challenges in project implementation and management during the FY 2024/2025. These include but not limited to inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. The bursary allocation is also not adequate to serve the over growing number of beneficiaries. Delayed Exchequer release and subsequent disbursements from the NGCDFB also lead to delayed commencement of some projects.

I wish to reiterate that without the undying cooperation and support of the NGCDF Board, NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders, we would not have been able to achieve the above milestones. Moving forward, the NGCDF Committee will improve on capacity building to the PMCs, maintain timely submission of project proposal and set the maximum percentage for bursary and work smarter and strategically to perform much better and achieve excellent performance targets for the Financial Year 2025/2026



.....
Mr. Charles Oloo Nyariaro
Chairman NGCDF Committee

5. Statement of Performance Against Predetermined Objectives for FY 2024/2025

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 Uiri Constituency 2023-2027* plan are to:

1. To improve learning environment.
2. Improve access to education.
3. To improve working conditions of security personnel.
4. To enhance environmental conservation.
5. Enhance the talents of youth through sports.
6. To improve organizational performance.
7. To improve access to ICT infrastructure.

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	In the FY 2024/2025 we have built 12 new classrooms in primary and secondary schools, 3 dormitories and 1 laboratory. 8029 students in secondary, colleges and university benefitted from the bursary.	In FY 2025/25 we have built 8 new Classrooms at Konduru Primary School, Luoro Primary School, Mark Nyamita Primary, Minyere Pri, Nyaroya Konditi Pri, Ober Primary School, Kisangura Pri and Kamuga Pri We also built three Dormitories and 1 Science Laboratory and administration Blocks at St. Augustine Andingo Sec, St. Linus Koyieko Secondary

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				School, Midida Secondary Sch, Koduogo Sec and St. Alloyce Nyamasare Sec In bursary 6392, 657 and 980 students in secondary, tertiary and university respectively received bursaries.
Security	To ensure the security personnel have adequate infrastructure for their ample operations.	Improved infrastructure for security entity	In the 2024/2025 financial year, we completed 3 assistant chiefs' offices while 2 are ongoing	We completed and handed over offices at Oruba and Got Uririposts. Katieno II and Oyani posts are ongoing.
Climate change mitigation activities	To align with national broader goals of achieving low-carbon climate-resilient development	To strengthen resilience and integrate climate change measures and building knowledge and capacity.	In the FY 2024/2025, we installed solar power in 3 schools. We are also implementing installation of water tanks and planting indigenous trees in selected schools.	In FY 2024/2025, we installed solar power at Ober sec, Okumbo secondary and God Jaoko primary schools. Implementation of water tanks and planting trees is also underway as per the code list.
Emergency	To ensure unforeseen calamities are dealt with.	Emergency response has been improved.	In the FY 2024/2025 emergency projects have been implemented and finished.	We managed to build a modern toilet at Piny Owacho sec school, tiled dilapidated floors at Nyaobe primary and constructed a classroom at Ondome primary school

6. Governance Statement

(a) Appointment of NG CDFC Members

- (1) There is established a National Government Constituency Development Fund Committee for every constituency.
- (2) Each Constituency Committee shall comprise of:-
 - a) The national government official responsible for co-ordination of national government functions
 - b) Two men each nominated in accordance with subsection 3 one of whom shall be a youth at the date of appointment.
 - c) Two women nominated in accordance with subsection (3) one of whom shall be youth at the date of appointment.
 - d) One person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3)
 - e) Two persons nominated by the constituency office established under regulations made pursuant to the parliamentary service act.
 - f) The officer of the board seconded to the constituency committee by the board who shall be an ex officio member without a vote.
 - g) One member co-opted by the board in accordance with Regulations made by the Board.
- (3) The seven persons referred to in subsection (2) (b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.
- (4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.
- (5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.
- (6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national Government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.
- (7) The quorum of the Constituency Committee shall be one half of the total membership.
- (8) The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.
- (9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.
- (10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member, the vacancy shall be filled from the same

- category of persons where the vacancy has occurred within a period of one hundred and twenty days.
- (11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including subcommittee meetings.
- (12) A member of the Constituency Committee may be removed from office on any one or more of the following grounds:
- a) Lack of integrity
 - b) gross misconduct
 - c) embezzlement of public funds
 - d) bringing the committee into disrepute through unbecoming personal public conduct.
 - e) promoting unethical practices
 - f) causing disharmony within the committee;
 - g) physical or mental infirmity.
- (13) A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made.
- (14) A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

The Uriri National Government constituency development fund Committee is in charge of the management and overseeing the implementation of the fund. The process of appointment and removal is properly outlined in the NG CDF Act of 2015 and as amended in 2022. The Constituency Committee comprises of- (a) the national government official responsible for co-ordination of national Government functions; (b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment; (c) two women nominated in accordance with subsection (3). one of whom shall be a youth at the date of appointment; (d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3); (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act; (f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote. (g) One member co-opted by the Board in accordance with Regulations made by the Board.

Following the above guidelines Uriri Constituency appointed new NGCDFC Members through the process guided by the NG CDF Act of 2015 and as amended in 2022. Advertisement was made, shortlisting done as per the 5 wards in the constituency. The selection panel chaired by a nominee of the deputy county commissioner spearheaded the process. After conducting interviews to the applicants the nominees of the panel were:

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No.	Name	Category	Statutory Provision Under NG-CDF Act
1.	Joseph Opiyo Mica	Male Adult Representative	Appointment, pursuant to Sec. 43 (2) (b)
2.	Harison Obado Owuodho	Male Adult Representative	Appointment, pursuant to Sec. 43 (2) (b)
3.	Onyando Odindo Ambrose	Male Youth Representative	Representative Appointment, pursuant to Sec. 43 (2) (b)
4.	Joyce Mukiza Ngusare	Female Adult Representative	Appointment, pursuant to Sec. 43 (2) (c)
5.	Pamela Atieno Owino	Female Adult Representative	Appointment, pursuant to Sec. 43 (2) (c)
6.	Jane Anyango Okeyo Female	Female Youth Representative Appointment	Appointment, pursuant to Sec. 43 (2) (c)
7.	Charles Oloo Nyariaro	Representative of Persons Living with Disability.	Appointment, pursuant to Sec. 43 (2) (d)

Nominee for person living with disability

Name	Nominating organization	Nature of disability	Ward
Charles Oloo Nyariaro	National Council of Persons Living With Disability	Deformed Limbs	North Kanyamkago

Members resolution for coopted members

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender	Ward
1.	George Atonya Mwigusi	Male	East Kanyamkago

The first inaugural meeting was held on 30th May 20225 as from 7:00 during the session members carried out the election for the position of chairperson and secretary of the committee. The following members were elected

No	Name	Position	Wards
1.	Charles Oloo Nyariaro	Chairperson	North Kanyamkago
2.	Jane Anyango Okeyo	Secretary	West Kanyamkago

SUB COMMITTEE MEMBERS

NG-CDF Regulations Section 7(6) & (7) requires that the first meeting, a Constituency Committee shall establish two sub-committees necessary for the proper performance of its functions in

accordance with the guidelines issued by the Board and in establishing sub-committees. Under paragraph 5, constituency Committee shall ensure that there is equitable representation
 The Committees were constituted as follows;

1. Bursary Sub-committee

	NAME	POSITION
1.	Nicholas Makendo -Sub-County Director of Education	Chairperson
2.	Moses Oduor AgolaFAM	Secretary
3.	George Atonya	Member
4.	Pamela Atieno	Member
5.	Ambrose Onyando	Member
6.	Joseph Mica	Member

2. Complaint Handling & Resolution Sub-Committee

	NAME	POSITION
1.	Joyce Mukiza Ngusare	Chairperson
2.	Ambrose Onyando	Secretary
3.	Charles Nyariaro	Member
4.	George Atonya	Member

NGCDFC Tenure

The NGCDF Committee members has a tenure of two years renewed once it has elapsed, their term of office can be renewed as many times as possible so long as the selection panel finds that the member has not committed any crime that can prevent the selection panel from renewing the term of office of the committee member.

Removal of NGCDFC

The NGCDF Act of 2015 and as amended in 2022 also outlines the process of removal of a member from office; a member may be removed based on the following grounds; (a) lack of integrity; (b) gross misconduct; (c) embezzlement of public funds; (d) bringing the committee into disrepute through unbecoming personal public conduct; (e) promoting unethical practices; (f) causing disharmony within the committee; (g) physical or mental infirmity.

In the financial year 2022/2023 there was no removal of committee members in Uriri Constituency.

Roles and functions of Uriri NGCDFC Committee.

Ensure that all projects receive adequate funding and are completed within three years. Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies. The committee also ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board; monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board; ensure that project reports are prepared and submitted to the Board; ensure formation of project

management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund; submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.

Handing Over

The handing over of the office by the outgoing NG-CDFC Committee to the Incoming committee was carried out smoothly and successfully on 30th May 2025.

Induction and training

In the financial year 2024/2025 the NGCDF Board organized training of NGCDFC members. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Uriri.

Uriri NGCDFC Meetings

The NGCDF Act of 2015 and as amended in 2022 indicates that a constituency committee should hold a maximum of 24 meetings and a minimum of 12 within a financial year. The Constituency held a total of Sixteen main Committee meetings and Eight Sub Committee within the financial year where lots of issues have been deliberated. Among the key issues is disbursement of Funds to the PMC accounts. The constituency has made it a habit to declare conflict of interest in every meetings.

Schedule of meetings held during the FY 2024/2025

S. N	NAME OF COMMITTEE MEMBER	1/07/2	8/07/	26/07	18/07/	24/10/	26/12/	03/02	17/03/	09/05	19/05/	30/05	10/06/	12/06/	16/06/	27/06	30/06
1	Charles Oloo Nyariaro	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
2	Jane Anyango	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
3	Pamela A.Awino	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
4	Joyce Mukiza Ngusare	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
5	George A Mugusi	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
6	Moses Agola	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
7	Monica Kangethe	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
8	Austine Odhiambo	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
9	Charles Omoondi O	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
10	Charles Odhiambo Okwach	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

Dissolution of a Constituency Committee

The NGCDF Act of 2015 and as amended in 2022 outlines the procedures to be taken when dissolving a constituency committee. A person may present a petition to the Board for the dissolution of a Constituency Committee setting out the alleged facts constitute any one or more of the following grounds for dissolution- (a) serious violation of the Constitution or any other law including a contravention of Chapter Six; (b) gross misconduct, whether in performance of the members' or office holder's functions or otherwise; (c) incompetence; (d) bankruptcy; or (e) any other cause as may be deemed justifiable.

Uriri NGCDFC has not been dissolved for any of the above reasons.

Conflict of Interest

The NGCDF Act of 2015 regulations of 2016 states that all officers should declare conflict of interest before commencement of any meeting. UririNG CDFC ensures that members declare conflict of interest before start of any meeting.

Remuneration of NGCDFC Members

The NGCDF committees are not entitled to a salary instead the NGCDF Act of 2015 and its regulations of 2016 indicates that members are entitled to sitting allowances of ksh 5,000 for members and an sitting allowance of ksh. 7000 for the NGCDF Committee chairperson for every meeting held by the NGCDF Committee. However, the sitting allowance is taxed at 35% hence leaving the ngcdfc committees with ksh. Of 3,250 for committee members and for ksh. 4550 for the chairman. The committee meeting per year should not be more than 24 .

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.

Ethics and code of conducts

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.

Risk management

Risk management has been integrated in the constituency operations through the following: training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations. Embracing the Enterprise Risk Management system and attesting to monthly, quarterly bi-annually and annually compliance and key risk indicators questions, implementing audit findings and

recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification

7. Management Discussion and Analysis

In this section, we look at the performance of the Fund during the financial year 2020/2021 to 2024/2025 by examining the various activities, programmes and services that were offered to the people of Uriri Constituency. This is in realization of the mandate of the Fund as provided for in the NGCDF Act of 2023.

The implementation of the programmes and activities in the years came against the backdrop of the Covid 19 pandemic and transitions in the NGCDFC members.

The UririNG-CDF (National Government Constituencies Development Fund) has achieved significant progress in various sectors, particularly in education and infrastructure. Key accomplishments include the construction of classrooms, bursary provisions for students, and support for the construction and renovation of schools. Additionally, the fund has contributed to the development of security infrastructure and other community projects.

Education:

School Construction and Renovation:

The NG-CDF has facilitated the construction of new classrooms and the renovation of existing ones in Uriri, increasing access to quality education. Some of the notable school infrastructure include the following:

- A storey tuition block at Rapogi Mixed primary school
- 4No classrooms at Omboo primary school
- Modern laboratory at St. Aloyce Secondary school
- Secondary school bus co-funded between NGCDF and the PTA
- Administration block at Koduogo Secondary school

Bursaries

The fund provides bursaries to needy students, enabling them to access secondary and tertiary education, thus improving transition rates. We have been able to disburse over 200 million in bursaries and scholarships in the last five years. In the year under review, we disbursed a total of Ksh.46,875,000 to secondary, tertiary and university students.

Security Projects

We have managed to construct 18 national administration officers' offices in the last 5 years. The fund has also played a role in establishing schools that cater to special needs education.

Transparency and Accountability:

The National Government Constituencies Development Fund (NG-CDF) emphasizes transparency and accountability in project implementation, ensuring that funds are used effectively.

Community Participation:

The NG-CDF encourages community participation in project identification and implementation, ensuring that projects align with local needs.

LPO Financing

LPO financing has become one of the best approaches for businesses looking for funds to finance Local Purchase Orders, Local Service Orders or contracts. The Uriri NGCDFC recently launched LPO financing arrangement with Kenya Commercial Bank and the National Bank of Kenya to cushion young and upcoming contractors. The motive is to ensure continuity of operations irrespective of the lack of working capital.

The LPO Financing Programme at the Constituency supports contractors that are registered under Access to Government Procurement Opportunities (AGPO) affirmative action initiative to finance LPOs, LSOs and contracts awarded by Government procuring entities. The programme aims to improve financial capacity of businesses owned by the local businesses.

Disability Mainstreaming

Disability mainstreaming entails accessibility and inclusion of Persons with Disabilities in the social economic development agenda. During the year, all our projects have ramps which are accessible to Persons with Disabilities.

Monitoring and Evaluation Programmes and Activities

In the financial year 2024/2025, monitoring of the NGCDF programs Council continued in across the constituency. The findings of monitoring are used to improve the services offered by the Uriri NGCDFC and also track how desired target outputs are being achieved.

In order to strengthen the monitoring and evaluation, the NGCDFC developed a Strategic Plan for the period 2023 – 2027.

Further, during the year, the Internal Audit department audited a number of programmes at the Constituency. Recommendations were made for the areas that need improvement.

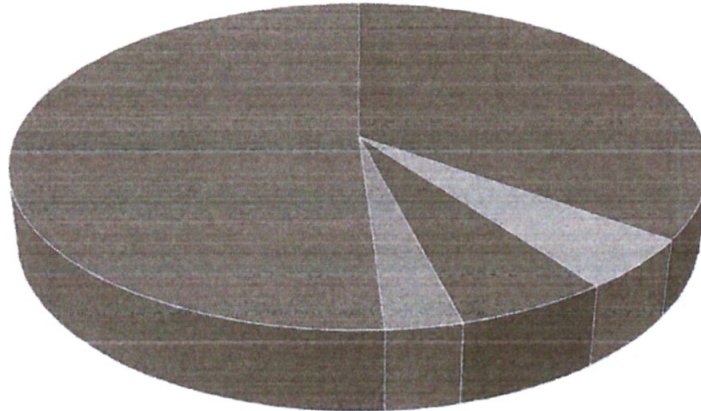
Training and Capacity Building of Staff

Continuous training and capacity building for staff is critical in enhancing service delivery. In the financial year 2024/25, we sponsored three staff, National Sub County Accountant, Works officer and Procurement officer for the EGPS and advanced skills training at Starbucks Hotel in Eldoret.

Challenges

- i) Delay in release of funds which in many instances lead to delay in commencement of key projects.
- ii) Inadequate allocation for the bursary which is unable to meet the over growing demand by bright and needy students.
- iii) Inadequate capacity building to the Project management committees to enable them discharge their duties efficiently and effectively.

Programme performance at a glance
Budget Allocation per Sector in 24/25 FY



- Bursary 35%
- Administration and Recurrent 6%
- Schools and Security Projects 51%
- Emergency projects 5%
- Environment and Climate Mitigation 3%

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Moses Oduor Agolla
Fund Account Manager

8. Environmental and Sustainability Reporting

1. Sustainability strategy and profile -

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

a. Education and Training:

Uriri Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.

b. Security Sector Support:

Among its key pillars, NGCDF has security as a priority area with 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, reafforestation, grassroots sensitization, and tree seedling production.

2. Employee welfare

We invest in providing the best working environment for our employees. Uriri Constituency recruitment is guided by Employment Act, NGCDF Act, and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one-third gender rule and special groups. We also recognize and appreciate 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. Uriri Constituency invests in capacity-building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross-cutting issues.

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

3. Marketplace practices-

Uriri Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

4. Community Engagements-

Uriri 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

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

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

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

Public Awareness

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

Uriri 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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Moses Oduor Agolla
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-Uriri Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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-Uriri 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- Uriri Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

The Accounting Officer in charge of the NGCDF Uriri Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of 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- Uriri Constituency financial statements were approved and signed by the Accounting Officer on 04/12/ 2025.



.....
Name: Charles Oloo Nyariaro
Chairman – NGCDF Committee



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

REPUBLIC OF KENYA



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

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - URIRI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 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 Constituency Development Fund - Uriri Constituency set out on pages

1 to 93, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in equity, 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 Constituency Development Fund - Uriri Constituency as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Public Finance Management Act, 2012, the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and The National Treasury and Economic Planning Circular No.3 of 14 April 2025.

Basis for Qualified Opinion

1. Accuracy of Bursary to Tertiary Institutions

The statement of receipts and payments as disclosed in Note 14 to the financial statement reflects Kshs.77,512,328 relating to other grants and transfers, which includes Kshs.14,962,798 relating to Bursary-Tertiary schools. However, the constituency status report for the year reflects Kshs.20,601,122 being bursary to tertiary schools resulting to unexplained variance of Kshs.5,638,324. Further, review of students' beneficiary list revealed that total amount disbursed to tertiary schools amounted to Kshs.10,151,000 against the Kshs.20,601,122 reported in the constituency status report.

In the circumstances, the accuracy and completeness of Kshs.14,962,798 relating to Bursary-Tertiary schools could not be confirmed.

2. Understatement of Climate Change Mitigation Projects

The statement of financial performance and as disclosed in note 14 reflects Kshs.77,512,328 in respect to other grants and transfers actual expenditure, which further includes Kshs.1,505,334 in respect to climate change mitigation projects. However, review of records provided for audit review revealed that Kshs.8,160,940 was actually spent on climate change mitigation projects against the Kshs.1,505,334 disclosed in the financial statements. Management however, did not explain the resultant variance of Kshs.6,655,606.

In the circumstances, the accuracy of the Kshs.1,505,334 in respect to climate change mitigation projects could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison and budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.269,310,068 and Kshs.243,215,908 respectively, resulting to an under-funding of Kshs.26,094,160 or 10% of the budget. Similarly, the Fund's expenditure amounted to Kshs.171,476,441 against the realized receipts of Kshs.243,215,908 resulting to under-utilization of Ksh.71,739,467 or 29% of the actual receipts.

In the circumstances, the under-funding and under-utilization may have impacted negatively on the planned activities of the Fund.

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 Issue

In the prior year's audit report, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in the Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the Fund in 2024/2025 revealed that the following twelve (12) issues remained unresolved:

S/No	Financial Year	Audit Issue
1	2023/2024	Misstatement of comparative balances
2	2023/2024	Unexplained variance
3	2023/2024	Unsupported Balances in the financial statements
4	2023/2024	Unsupported Bursary Expenditure
5	2023/2024	Project Implementation Status

S/No	Financial Year	Audit Issue
6	2023/2024	Compensation of employees
7	2023/2024	Lack of an Approved Strategic Plan
8	2023/2024	Weaknesses in Management of Assets
9	2023/2024	Failure to insure moveable assets
10	2023/2024	Lack of a Risk Management Policy
11	2023/2024	Lack of an Internal Audit Function
12	2023/2024	Non-updating of Vote Book Records.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Lack of Staff Establishment and Scheme of Service

Examination of personnel records for the year ended 30 June, 2025 revealed that the Fund does not have in place, an approved scheme of service for its staff to define job categories by profession, qualifications and experience, career progression and conditions of progression. In the absence of the scheme of service, it was not possible to

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

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance 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.

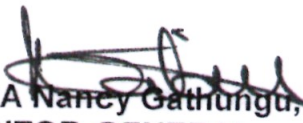
Auditor-General's Responsibilities for the Audit

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


11 December, 2025


*National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
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11. Statement of Financial Performance for the Year Ended 30th June 2025

	Note	Period ended june
		Kshs
Revenue from non-exchange transactions		
Transfers from the NGCDF Board	6	179,441,954
Grants/donations from other entities	7	-
Revenue from exchange transactions		
Finance income	8	-
Miscellaneous income	9	-
Total revenue		179,441,954
Expenses		
Employee costs	10	5,528,349
Committee expenses	11	1,612,631
Use of Goods and Services	12	10,984,672
Other Government Units Actual expenditure	13	76,064,926
Other Grants and Transfers Actual expenditure	14	77,512,328
Depreciation and amortization expense	15	109,375
Digital Hubs Actual expenditure	16	-
Total expenses		171,812,282
Other gains/(losses)		
Gain/Loss on Sale of Assets	17	-
Impairment loss	18	-
Surplus/(Deficit) for the year		7,629,673

The Constituency financial statements were approved by the NGCDFC on 4/12/ 2025 and signed by:


 Chairman NG-CDF
 Committee
 Name: Charles Oloo
 Nyariaro


 National Sub-County
 Accountant
 Name: Mrs. Zippora Kebeno
 ICPAK NO. 25369


 Fund Account Manager
 Name: Mrs Moses Oduor
 Agola

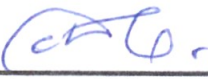
National Government Constituencies Development Fund (NGCDF)
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Statement Of Financial Position As At 30th June, 2025


	Note	Period as at June 2025	Opening Statement 1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash And Cash Equivalents	19	71,739,467	47,704,580
Receivables from Exchange Transactions	20	-	-
Receivables from Non-Exchange Transactions	21	26,094,160	-
Prepayments	22	-	-
Total Current Assets		97,833,628	47,704,580
Non-Current Assets			
Property, Plant and Equipment	23	765,625	-
Intangible Assets	24	-	-
Right-of-use assets	25	-	-
Total Non- Current Assets		765,625	-
Total Assets (A)		98,599,253	47,704,580
Liabilities			
Current Liabilities			
Trade and Other Payables	26	-	-
Third-Party Deposits	27	-	-
Lease Liabilities	28	-	-
Gratuity provision	29	1,078,915	-
Total Current Liabilities		1,078,915	-
Non-Current Liabilities			
Lease Liabilities	28	-	-
Total Liabilities (B)		1,078,915	-
Net Assets (A-B)		97,520,338	47,704,580
Represented by:			
Revaluation Reserves		97,520,338	89,890,665
Accumulated Surplus			
Total Net Assets		97,520,338	89,890,665

*National Government Constituencies Development Fund (NGCDF)
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The Constituency financial statements set out on pages Uriri to Uriri approved by NG CDFC on 04/12/ 2025 and signed by:



Chairman NG-CDF
Committee
Name: Charles Oloo
Nyariaro



National Sub-County
Accountant
Name: Mrs. Zippora Kebeno
ICPAK NO. 25369



Fund Account Manager
Name: Mrs Moses Oduor
Agola

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

Description	Reserves	Accumulated surplus/Deficit	Total
	Kshs	Kshs	Kshs
As at 30 th June 2024 (cash basis)	47,704,580		47,704,580
Adjustments: (to recognize assets and liabilities)			-
Add Assets	43,038,534		43,038,534
Less Liabilities	852,449		852,449
As at July 1, 2024	89,890,665		89,890,665
			-
Surplus/(Deficit) For the Period	7,629,673		7,629,673
Revaluation Gain/Loss	-	-	-
As at 30th June (current year)	97,520,338	-	97,520,338

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.

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

	Notes	Period ended june Kshs
Cash flows from operating activities		
Receipts		
Transfers from the NGCDF Board		185,863,320
Grants/donations from other entities		-
Finance income		-
Miscellaneous income		-
Total Receipts		185,863,320
Payments		
Employee costs		5,301,883
Committee expenses		1,612,631
Use of Goods and Services		10,984,672
Other Government Units Certified Works		76,064,926
Other Grants and Transfers		77,512,328
Digital Hubs Expenses		-
Total Payments		171,476,441
Net Cash Flows from/ (used in) Operating Activities	30	14,386,879
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		14,386,879
Cash Flows from Financing Activities		
Lease payment		-
Net Cash Flows from Financing Activities		14,386,879
Cash and cash equivalents at Period Start	17	57,352,588
Cash and cash equivalents at Period End	17	71,739,467

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

	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
	<i>Insert current FY</i>	Opening Balance (operational, deposit and PMCs C/Bk) and AIA	Previous Years' Outstanding disbursements	2024-2025	2024-2025		
Revenue							
Transfers From the NGCDF Board	179,441,954	57,352,588	32,515,526	269,310,068	243,215,908	26,094,160	90%
Grants/donations from other entities	-	-	-	-	-	-	
Finance income	-	-	-	-	-	-	
Miscellaneous income	-	-	-	-	-	-	
Totals	179,441,954	57,352,588	32,515,526	269,310,068	243,215,908	26,094,160	90%
Expenses							
Employee costs	5,552,473	865,480	-	6,417,952	5,301,883	1,116,069	83%
Committee expenses	4,082,805	-	-	4,082,805	4,082,805	-	100%
Use of Goods and Services	6,514,498	-	-	6,514,498	6,514,498	-	100%

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	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	Kshs	Kshs		Kshs	Kshs	Kshs	
	a	b		C=(a+b)	d	e=(c-d)	f=d/c*100
Other Government Units Certified Works	63,938,267	39,349,121	28,983,059	132,270,448	72,366,162	59,904,286	55%
Other Grants and Transfers	73,259,751	17,137,987	324,000	90,721,738	76,002,625	14,719,112	84%
Digital Hubs Expenses	-	-	2,000,000	2,000,000	2,000,000	-	100%
Funds Pending Approval**	26,094,160	-	1,208,467	27,302,627	5,208,467	22,094,160	19%
Total Expenditure	179,441,954	57,352,588	32,515,526	269,310,068	171,476,441	97,833,628	64%
Surplus for the period	-	-	0	0	71,739,467	(71,739,467)	

***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.

- a) The Overall utilization of funds was 64% due to Delay in receipt of funds, delayed procurement and school calendars that delayed commencement of projects
- b) The underutilization in Other Government Units Certified Works (55%) was a result of delay in receipts of funds from the NGCDF board which in turn affected the commencement of projects, additionally the school calendar and national exams delayed implementation.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	97,833,628
Less undisbursed funds receivable from the Board as at period june 30 2025	26,094,160
Cash and Cash Equivalents at the end of the 30th June 2025	71,739,467

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 04/12/2025 and signed by:


 Fund Account Manager
 Name: Mr. Moses Oduor Agola


 National Sub-County Accountant
 Name: Mrs. Zippora Kebeno
 ICPAK NO. 25369


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

National Government Constituencies Development Fund (NGCDF)
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15. 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	5,552,473	865,480	-	6,417,952	5,322,014	1,095,938
1.2 Committee Allowances	1,490,805	-	-	1,490,805	1,490,805	(0)
1.3 Use Of Goods And Services	3,723,240	-	-	3,723,240	3,723,240	-
Sub-Total	10,766,517	865,480	-	11,631,997	10,536,058	1,095,938
2.0 Monitoring And Evaluation						-
2.1 Capacity Building	1,186,628	-	-	1,186,628	1,186,628	-
2.2 Committee Allowances	2,592,000	-	-	2,592,000	2,592,000	-
2.3 Use Of Goods And Services	1,604,631	-	-	1,604,631	1,604,631	-

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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
Sub-Total	5,383,259	-	-	5,383,259	5,383,259	-
3.0 4.0 Emergency						-
Unutilized	244,313	3,730,764	-	3,975,077	-	3,975,077
Uriri Constituency Furniture	4,500,000	-	-	4,500,000	3,498,222	1,001,778
Assistant County Commissioner Office	900,000	-	-	900,000	656,781	243,219
Nyaobe Primary School	200,000	500,000	-	700,000	692,668	7,332
St Michael Piny Owacho Sec	3,000,000	-	-	3,000,000	3,000,000	-
Ondome Primary School	600,000	-	-	600,000	600,000	-
Amisi Pag Primary School	-	1,000,000	-	1,000,000	997,629	2,371
Sigira Primary School	-	1,000,000	-	1,000,000	1,000,000	-

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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
Sub-Total	9,444,313	6,230,764	-	15,675,077	10,445,300	5,229,777
5.0 Bursary And Social Security				-		-
5.1 Primary Schools				-		-
5.2 Secondary Schools	29,560,608	(1,774,901)	-	27,785,707	34,890,130	(7,104,423)
5.3 Tertiary Institutions	20,601,122	-	-	20,601,122	16,359,269	4,241,853
13.2 Innovation Hub	-	-	-	-	-	-
5.4 Special Needs	-	-	-	-	-	-
5.5 Education Support Programmes	-	-	-	-	-	-
5.6 Social Security	-	-	-	-	-	-
Sub-Total	50,161,730	(1,774,901)	-	48,386,829	51,249,399	(2,862,570)
Sports (Constituency Sports)	-	-	-	-	-	-
7.0 Environment	-	-	-	-	-	-

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Masoge Secondary School	1,490,520	-	-	1,490,520	-	1,490,520
Ober Secondary School	1,490,520	-	-	1,490,520	-	1,490,520
God Jaoko Primary School	1,490,520	-	-	1,490,520	-	1,490,520
Okumbo Secondary School	1,490,520	-	-	1,490,520	-	1,490,520
Mukuyu Primary School	100,000	-	-	100,000	-	100,000
Luoro Primary School	100,000	-	-	100,000	-	100,000
Kuna Primary School	100,000	-	-	100,000	-	100,000
Obama Primary School	195,815	-	-	195,815	-	195,815
Nyaroya Konditi Primary School	195,815	-	-	195,815	-	195,815
Kokello Primary School	-	50,000	-	50,000	50,000	-

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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
Mori Primary School	-	50,000	-	50,000	50,000	-
Nyamasare Secondary School	-	50,000	-	50,000	50,000	-
Obwongotwagi Primary School	-	50,000	-	50,000	50,000	-
Nyabera Primary School	-	50,000	-	50,000	50,000	-
Omboo Primary School	-	50,000	-	50,000	50,000	-
Nyamilu Primary School	-	50,000	-	50,000	50,000	-
Kanyakech Primary School	-	50,000	-	50,000	50,000	-
Korwa Primary School	-	50,000	-	50,000	50,000	-
Nyabinga Primary School	-	50,000	-	50,000	50,000	-

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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
Sibuoche Primary School	-	50,000	-	50,000	50,000	-
Midida Primary School	-	50,000	-	50,000	50,000	-
Arambe Primary School	-	50,000	-	50,000	50,000	-
Wikodongo Primary School	-	50,000	-	50,000	50,000	-
Kambaga Primary School	-	50,000	-	50,000	50,000	-
Luoro Primary School	-	50,000	-	50,000	50,000	-
Kolwal Primary School	-	50,000	-	50,000	50,000	-
Mukuyu Primary School	-	50,000	-	50,000	50,000	-
Lwala Primary School	-	50,000	-	50,000	48,098	1,902
Ngonga Sda Primary School	-	50,000	-	50,000	50,000	-
Obama Primary School	-	-	-	-	-	-

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nduru Primary School	-	-	162,000	162,000	162,000	-
Lwanda Konyuna Primary School	-	-	162,000	162,000	162,000	-
12.2 Construction Of CDF Office	-	183,236	-	183,236	183,236	-
Sub-Total	6,653,708	1,183,236	324,000	8,160,944	1,505,334	6,655,610
8.0 Primary Schools Projects	-	-	-	-	-	-
Luoro Primary School	-	-	1,060,876	1,060,876	1,060,876	-
Achuth Primary School	400,000	-	2,000,000	2,400,000	1,800,007	599,993
Ahenyo Primary School	200,000	1,000,000	-	1,200,000	1,186,254	13,746
Akonjo Primary School	200,000	-	1,060,876	1,260,876	1,260,876	-
Amisi Pag Primary School	200,000	-	-	200,000	200,000	-
Amisi Pag Primary School	1,200,000	-	-	1,200,000	-	1,200,000

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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 Disbursement			
		Kshs	Kshs			
Andingo Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Arambe Primary School	400,000	2,000,000	-	2,400,000	2,376,171	23,829
Chief Kawisa Primary School	200,000	1,000,000	-	1,200,000	1,191,443	8,557
Cyprian Ojwang Omollo Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Dago Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Edemba Primary School	-	-	1,060,875	1,060,875	1,060,875	-
Edemba Primary School	400,000	2,000,000	-	2,400,000	2,399,295	705
God Sibuoche Primary School	200,000	-	1,060,875	1,260,875	1,252,855	8,020
Got Kawino Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Hollo Kayuda Primary School	1,200,000	-	-	1,200,000	-	1,200,000

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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
Kagito Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kalii Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kambaga Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kamsaki Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kamuga Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kanyakech Primary School	200,000	1,000,000	-	1,200,000	993,785	206,215
Kanyodera Primary School	400,000	-	-	400,000	-	400,000
Kisangura Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kisugunua Primary School	400,000	2,000,000	-	2,400,000	2,002,550	397,450
Konduru Primary School	1,200,000	-	1,060,875	2,260,875	2,260,875	-

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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
Konduru Primary School	200,000	-	-	200,000	139,050	60,950
Luoro Primary School	2,400,000	-	-	2,400,000	2,140,130	259,870
Luoro Primary School	200,000	-	-	200,000	200,000	-
Lwanda Konyuna Primary School	200,000	1,000,000	-	1,200,000	1,198,863	1,137
Magongo Primary School	200,000	1,000,000	-	1,200,000	1,001,349	198,651
Malich Primary School	200,000	-	-	200,000	198,044	1,956
Manyatta Primary School	1,308,809	1,000,000	1,060,876	3,369,685	3,199,055	170,630
Manyatta Primary School	400,000	-	1,000,000	1,400,000	1,400,000	-
Mark Nyamita Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Mark Nyamita Primary School	400,000	-	-	400,000	400,000	-

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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
Murrum Kokiri Primary School	-	-	1,060,875	1,060,875	1,060,875	-
Marrum Kokiri Primary School	400,000	1,000,000	-	1,400,000	1,393,274	6,726
Marungu Primary School	200,000	1,000,000	-	1,200,000	1,198,821	1,179
Masoge Primary School	200,000	-	1,060,876	1,260,876	1,188,461	72,415
Masoge Primary School	1,491,678	-	500,000	1,991,678	1,991,678	-
Minyere Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Nduru Primary School	400,000	-	1,060,876	1,460,876	1,011,495	449,381
Ngonga Sda Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Ngonga Sda Primary School	200,000	-	-	200,000	-	200,000
Nyabera Primary School	200,000	-	1,060,876	1,260,876	1,258,199	2,677

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Uriri Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Nyamage Primary School	1,908,648	-	500,000	2,408,648	2,408,648	-
Nyamage Primary School	400,000	-	-	400,000	398,506	1,494
Nyaroya Konditi Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Obama Primary School	200,000	-	-	200,000	-	200,000
Ober Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Okumbo Primary School	200,000	191,676	-	391,676	390,176	1,500
Ondati Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Ondome Primary School	200,000	-	1,060,876	1,260,876	1,256,221	4,655
Othoro Primary School	400,000	2,000,000	-	2,400,000	1,997,197	402,803
Pith Nyadundo Primary School	200,000	-	-	200,000	-	200,000

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursement			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Rae Kondiala Primary School	200,000	-	-	200,000	197,911	2,089
Wikodongo Primary School	-	-	-	-	-	-
Ramwoma Primary School	200,000	-	1,060,876	1,260,876	1,259,222	1,654
Sigira Primary School	400,000	-	1,060,875	1,460,875	1,455,724	5,151
St. Thomas Wikongaro Primary School	200,000	1,000,000	-	1,200,000	1,198,862	1,138
Thim Jope Primary School	200,000	-	-	200,000	-	200,000
Wapongo Primary School	400,000	-	-	400,000	398,716	1,284
Rapogi Mixed Primary School	-	1	-	1	-	1
Uriri Primary School	-	3,808,324	11,191,676	15,000,000	725	14,999,275
Mark Nyamita Primary School	-	399,922	-	399,922	398,610	1,312
Minyere Primary School	-	499,720	-	499,720	497,739	1,981

*National Government Constituencies Development Fund (NGCDF)
Uriri 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
Nyamage Primary Schools	-	499,888	-	499,888	499,888	-
Obama Primary School	-	1,000,074	-	1,000,074	-	1,000,074
Pith Nyadundo Primary School	-	1,003,912	-	1,003,912	997,345	6,567
Rae Kondiala Primary School	-	1,001,947	-	1,001,947	1,000,000	1,947
Rombe Primary School	-	150,338	-	150,338	149,217	1,121
Wikodongo Primary School	-	299,655	-	299,655	299,263	392
Akonjo Primary School	-	198,390	-	198,390	197,226	1,164
Sub-Total	39,709,134	26,053,846	28,983,059	94,746,040	53,026,352	41,719,688
9.0 Secondary Schools Projects (List All The Projects)					-	-
Amoso Secondary School	1,200,000	-	-	1,200,000	-	1,200,000

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Arambe Secondary School	2,400,000	-	-	2,400,000	-	2,400,000
Gogo Secondary School	400,000	-	-	400,000	400,000	-
Kalii Secondary School	200,000	1,000,000	-	1,200,000	1,198,689	1,311
Koduogo Secondary School	3,000,000	2,000,000	-	5,000,000	4,998,617	1,383
Manyonge Secondary School	200,000	-	-	200,000	-	200,000
Masoge Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
Midida Secondary School	3,029,133	-	-	3,029,133	2,999,471	29,662
Ondome Secondary School	1,000,000	-	-	1,000,000	-	1,000,000
Osogo Secondary School	200,000	1,000,000	-	1,200,000	-	1,200,000
Oyani Secondary School	1,500,000	-	-	1,500,000	-	1,500,000

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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
Piny Owacho Secondary School	600,000	-	-	600,000	600,000	-
Siro Girls Secondary School	3,000,000	1,000,000	-	4,000,000	1,000,000	3,000,000
St. Augustine Andingo Secondary School	2,000,000	2,000,000	-	4,000,000	2,998,222	1,001,778
St. Linus Koyieko Secondary School	2,000,000	2,000,000	-	4,000,000	2,772,833	1,227,167
Kolwal Secondary School	1,500,000	-	-	1,500,000	-	1,500,000
Chunge Secondary School	-	500,000	-	500,000	-	500,000
Luoro Secondary School	-	700,000	-	700,000	-	700,000
Bishop Anyolokorwa Secondary School	-	295,364	-	295,364	279,709	15,655
Gogo Secondary School	-	1,035,300	-	1,035,300	1,035,300	-
Gogo Secondary School	-	298,735	-	298,735	293,198	5,537

National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kanyodera Primary School	-	699,885	-	699,885	-	699,885
Kanyodera Secondary Schools Pmc	-	500,959	-	500,959	498,739	2,220
Konduru Mixed Secodary	-	265,032	-	265,032	265,032	-
Sub-Total	24,229,133	13,295,275	-	37,524,408	19,339,810	18,184,598
Sports(Constituency Sports)	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
10.0 Tertiary Institutions Projects (List All The Projects)	-	-	-	-	-	-
UririSub County Teacher's Service Commission Office	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
11.0 Security Projects	-	-	-	-	-	-

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Oruba Assistant Chief's Office	2,000,000	1,500,000	-	3,500,000	2,996,295	503,705
Got Uriri Assistant Chief's Office	2,000,000	1,500,000	-	3,500,000	2,097,754	1,402,246
Oyani Chief's Office	1,500,000	2,000,000	-	3,500,000	2,989,411	510,589
Katieno li Assistant Chief's Office	1,500,000		-	1,500,000		1,500,000
Nyaobe Assistant Chief's Office		2,500,000	-	2,500,000	1,700,031	799,969
Kamgundho 2 Assistant Chief's Office		2,500,000	-	2,500,000	1,500,722	999,278
Kamgundho 1 Assistant Chief Office		1,498,887	-	1,498,887	1,498,248	639
Sub-Total	7,000,000	11,498,887	-	18,498,887	12,782,461	5,716,426
12.0 Acquisition Of Assets	-	-	-	-	-	-
12.1 Motor Vehicles (Including Motorbikes)	-	-	-	-	-	-
12.2 Purchase Of Furniture And Fitiings	-	-	-	-	-	-

*National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-Total	-	-	-	-	-	-
13.0 Others	-	-	-	-	-	-
13.1 Strategic Plan	-	-	2,000,000	2,000,000	2,000,000	-
13.2 Innovation Hub	-	-	-	-	-	-
Sub-Total	-	-	2,000,000	2,000,000	2,000,000	-
Funds Pending Approval**	-	-	-	-	-	-
Unapproved Projects	-	-	-	-	-	-
Manyonge Secondary School	1,000,000	-	-	1,000,000	-	1,000,000
Oyani Maasai Police Station	2,000,000	-	-	2,000,000	-	2,000,000
St. Paul's Omboo Secondary School	1,500,000	-	-	1,500,000	-	1,500,000
Nyamasare Secondary School	2,086,734	-	-	2,086,734	-	2,086,734
Rapogi Boys High School	2,000,000	-	-	2,000,000	-	2,000,000

*National Government Constituencies Development Fund (NGCDF)
Uriri 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
Central Kanyamkago Chief's Office Digital Hub	3,588,839	-	-	3,588,839	-	3,588,839
UririBursary Management System	5,000,000	-	-	5,000,000	4,000,000	1,000,000
UririSub County Teachers Service Commission Office	3,918,587	-	1,208,467	5,127,054	1,208,467	3,918,587
UririPrimary School	5,000,000			5,000,000		5,000,000
Aia	-	-	-	-	-	-
Sub-Total	26,094,160	-	1,208,467	27,302,627	5,208,467	22,094,160
Total	179,441,954	57,352,588	32,515,526	269,310,068	171,476,441	97,833,628

(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 Amount

16. Notes to the Financial Statements

1. General information

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

2. Statement of Compliance and Basis of Preparation

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 Uriri 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 Uriri 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.

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.

3. Adoption of New and Revised Standards

(When an IPSAS becomes effective on 1st January 2025, it is applicable in Kenya from 1st July 2025)

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

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

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

Standard	Effective date and impact:
IPSAS 43: Leases	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. The standard has no effect on the entity since it's not relevant
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.

	The standard has no effect on the entity since it's not relevant
IPSAS 45: Property Plant and Equipment	<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>The standard has no effect on the entity since it's not relevant</p>
IPSAS 46: Measurement	<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>The standard has no effect on the entity since it's not relevant</p>
IPSAS 47: Revenue	<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</p>

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.

	understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. The standard has no effect on the entity since it's not relevant
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iii. Early adoption of standards

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

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

b) Budget information

The original budget was approved by Parliament on 25 June 2025 for the period 1st July 2025 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

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.

expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Financial instruments

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

a) Financial assets

Classification of financial assets

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

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

h) Provisions

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

i) Social Benefits

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

j) Contingent liabilities

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

k) Contingent assets

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

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 25*

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

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:

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 employees. 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.

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6. Transfers from the NGCDF Board

Description	Period ended June 2025
NGCDFB Transfers (Allocation for the FY)	179,441,954
TOTAL	179,441,954

7. Transfers from domestic and foreign partners

Description	Insert Current FY
	Kshs
Grants	0
Total	0

8. Finance income

Description	Insert Current FY
	Kshs
Interest Income on Bank Deposits	0
Total	0

9. Miscellaneous income

	Insert current FY
	Kshs
Rental Income	0
Income from sale of tenders	0
Hire of plant/equipment/facilities	0
Other Income Not Classified Elsewhere (<i>specify</i>)	0
Total	0

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

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

12. Use of Goods and services

Description	<i>Period ended June 2025</i>
	Kshs
Utilities, supplies and services	-
Communication, supplies and services	-
Domestic travel and subsistence	-
Printing, advertising and information supplies & services	3,570,000
Office Rent	-
Training expenses	-
Hospitality supplies and services	-
Insurance costs	-
Specialized materials and services	-
Office and general supplies and services	4,799,297
Fuel, oil & lubricants	100,000
Bank Charges	-
Routine maintenance – vehicles and other transport equipment	515,375
Routine maintenance – other assets	-
Strategic plan expenses	2,000,000
Other operating expenses	-
Total	10,984,672

13. Other Government Units Actual expenditure

Description	<i>Period ended June 2025</i>
	Kshs
Primary Schools Actual expenditure	55,516,649
Secondary Schools Actual Expenditure	19,339,810
Tertiary Institutions Actual Expenditure	1,208,467
Total	76,064,926

10. Employees cost

Description	Period ended June 2025
	Kshs
NG-CDFC Basic staff salaries	3,231,124
Personal allowances paid as part of salary	-
House Allowance	406,800
Transport Allowance	498,000
Leave allowance	-
Gratuity to contractual employees	1,078,915
Employer Contributions Compulsory national social security schemes	242,136
Employer Contributions Compulsory Housing levy	63,174
Employer contributions to National Industrial Training Authority	8,200
Other Specify	-
Total	5,528,349

11. Committee Expenses

Description	Period ended June 2025
	Kshs
Sitting allowance	1,248,000
Other Committee expenses	364,631
Total	1,612,631

14. Other Grants and transfers Actual expenditure

Description	Period ended June 2025
	Kshs
Bursary – secondary schools	36,306,732
Bursary – tertiary institutions	14,962,798
Bursary – special schools	-
Bursary - Education Support programmes	-
Social Security programmes (SHIF)	-
Security projects Actual Expenditure	12,782,461
Climate change mitigation projects	1,505,334
Emergency projects Actual Expenditure	7,955,003
Roads projects	-
Others specify (bursary system)	4,000,000
Total	77,512,328

15. Depreciation and Amortization Expenses

Description	Period ended June 2025
	Kshs
Property Plant and Equipment	109,375
Intangible Assets	-
Total	109,375

16. Digital Hubs Expenses

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

iii. Gain/loss on Sale of Assets

Description	Insert Current FY
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Gain/loss on Sale of Assets	-

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

iv. Impairment Loss

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

(Provide brief explanation on assets impairment loss)

v. Cash and Cash Equivalents

Name Of Bank and Account No.	Period ended June 2025	Opening Statement 1st July 20XX
	Kshs	Kshs
Bank Accounts (Cash Book Bank Balance)	-	
<i>Name Of Bank, Account No. (Operations account)</i>	41,929,485	47,704,579.85
<i>Operations account pending closure (Indicate name & account no.)</i>		
<i>Name of Bank, account No. (Deposit account)</i>	1,078,915	
<i>Name of Bank, account No. (PMC's account)</i>	28,731,067	9,648,007.75
Total	71,739,467	57,352,587.60
Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations <i>(Specify)</i>	-	-
Total	-	-

vi. Receivables from Exchange Transactions

Description	Insert Current FY	Opening Statement 1 st July 2025
	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	Insert Current FY		Opening Statement 1 st July 2025	
	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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vii. Receivables from Non-Exchange Transactions

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Transfers from NGCDFB	26,094,160	
Outstanding imprest	-	-
Total	26,094,160	-

viii. Prepayments

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

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ix. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Service concession assets	Total
Depreciation Rate		10%	0.25	0.20	12.50%	30.00%			
Cost	Ksh	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	-	-	-	1,000,000	-	-	-	1,000,000
Additions	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-
As At Jun 2025	-	-	-	-	1,000,000	-	-	-	1,000,000
Depreciation And Impairment									
Opening bal accumulated	-	-	-	-	125,000	-	-	-	125,000

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depreciation 1st July 2024									
Depreciation	-	-	-	-	109,375	-	-	-	109,375
Disposals	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-
As At Jun 2025	-	-	-	-	234,375	-	-	-	234,375
Net Book Values				-	765,625.0 0	-	-	-	765,625. 00
Opening Bal as at 1 st July 20xx	-	-	-		875,000	-	-	-	875,000
As At 30th june, 2025	-	-	-	-	765,625	-	-	-	765,625

Valuation

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

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	200,000	-	200,000.00
Buildings	14,403,236		14,403,236.00
Plant And Machinery		-	-
Motor Vehicles, Including Motorcycles	7,685,600	-	7,685,600.00
Computers And Related Equipment		-	-
Office Equipment, Furniture, And Fittings	2,050,563	234,375	1,816,188.00
Total	24,339,399	234,375	24,105,024.00

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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x. Intangible Assets

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

xi. 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 2025 (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				
As At 30 June 2025 (Current FY)	-	-	-	-

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As At 30 June 2025. (Comparative Period)	-	-	-	-
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xii. Trade and Other Payables

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

xiii. Third-Party deposits

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

Retentions aging analysis.

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

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

xiv. Lease Liabilities

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

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	-

xv. Gratuity Provision

Description	<i>Period ended June</i>	<i>Opening Statement</i>
	<i>2025</i>	<i>1st July 2024</i>
	Kshs	Kshs
Gratuity at the beginning of the period (A)	852,449	-

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Gratuity held during the period (B)	1,078,915	-
Gratuity paid during the period (C)	852,449	-
Total Gratuity provision as at period xx D=(A+B-C)	1,078,915.00	-

xvi. Cash Generated from Operations

	<i>Period ended June 2025</i>
	Kshs
Surplus for the period before tax	7,629,673
Adjusted for:	
Depreciation	109,375
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Changes in inventory	-
Changes in receivables	(6,421,366)
Changes in deferred income	-
Changes in Third party deposits	(226,466)
Changes in gratuity provision	-
Changes in payments received in advance	-
Net cash flow from operating activities	14,386,880

xvii. Financial Risk Management

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

to customers with an established credit history. The Entity's financial risk management objectives and policies are detailed below:

Credit risk

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

Financial Risk Management

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30th June 2025 (Current FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	26,094,160	26,094,160	-	-
Bank balances	71,739,467	71,739,467	-	-
Total	97,833,627	97,833,627	-	-
As at 30 June 2024 (Previous FY)				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	32,515,526	32,515,526	-	-
Bank balances	57,352,587	57,352,587	-	-
Total	89,868,113	89,868,113	-	-

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from URIRI. 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.

i) 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 (Current FY)				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Retention Provisions	-	-	-	-
Deferred income	-	-	-	-
Gratuity Provision	-	-	1,078,915	-
Total	-	-	1,078,915	-
As at 30th June 2024(Previous FY)				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Gratuity Provisions	-	-	852,449	-
Deferred income	-	-	-	-

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Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
Employee benefit obligation	-	-	-	-
Total	-	-	852,449	-

ii) Market risk

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

a) Foreign currency risk

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

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Current FY

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June (Current FY)			
Financial Assets	N/A	N/A	N/A
Investments	N/A	N/A	N/A
Cash	N/A	N/A	N/A
Debtors	N/A	N/A	N/A
Total Financial Assets			
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

Current FY

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30th June (Current FY)			
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			
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	10%	N/A	N/A
USD	10%	N/A	N/A
Previous FY			
Euro	10%	N/A	N/A
USD	10%	N/A	N/A

b) Interest rate risk

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

Management of interest rate risk

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

Sensitivity analysis

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

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

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 (Current FY)				
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				

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As at 30th June (Previous FY)				
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	-	-	-	-

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

iv) Capital Risk Management

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

Description	Insert Current FY	<i>Opening Statement 1st July 2024</i>
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	97,520,338	89,890,665
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash and Bank Balances	71,739,467	57,352,587
Net Debt/(Excess Cash And Cash Equivalent(s))	25,780,871	32,538,078
Gearing	74%	63%

xviii. Related Party Disclosures

	<i>Insert current FY</i>	<i>Opening Statement 1st July 2025</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	6,411,928	1,335,000
	-	-
Transaction with the NGCDF Board		
Transfers from the NGCDF Board during the year	185,863,320	204,725,270.
Total	192,275,248	206,060,270.

xix. 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

xx. Contingent Assets and Contingent Liabilities

Contingent Assets

<i>Description</i>	<i>Insert Current FY</i>	<i>Opening Statement 1st July 2025</i>
	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

(Give details)

Contingent Liabilities

Description	Insert Current FY	Opening Statement 1 st July 2025
	Kshs	Kshs
Contingent Liabilities	N/A	N/A
Court Case 25 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

xxi. Capital Commitments

Capital Commitments	Insert Current FY	Opening Statement 1 st July 2025
	Kshs	Kshs
Authorised for	N/A	N/A
Authorised and Contracted for	N/A	N/A
Total	N/A	N/A

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

xxii. Events after the Reporting Period

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

xxiii. Ultimate And Holding Entity

The Uriri 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.

xxiv. Currency

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

17. Annexes

Annex 1: Summary of Asset Register

Asset class	Historical Cost balance brought forward (Kshs)	Additions during the period (Kshs)	Disposals during the period (Kshs)	Historical Cost (Kshs) At Year/period End
Land	200,000			200,000
Buildings and structures	14,220,000			14,220,000
Transport equipment	7,685,600			7,685,600
Office equipment, furniture, and fittings	1,876,963			1,876,963
ICT Equipment and Other ICT Assets	173,600			173,600
Other Machinery and Equipment				-
Intangible assets				-
Total	24,156,163		-	24,339,399

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

PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Akonjo Primary School	KCB	1330435516	1,164	198,390
Kanyodera Primary School	KCB	1319318460	1,099,885	699,885
Mark Nyamita Primary School	KCB	1320516688	1,312	399,922
Minyere Primary School	KCB	1327878364	1,981	499,720
Nyamage Primary Schools	KCB	1322125864	-	499,888
Ngonga SDA Primary School	KCB	1331745055	200,000	
Malich Primary School	NBK	7717425866	1,956	
Obama Primary School	NBK	7717393247	200,000	
Obama Primary School	KCB	1319690718	1,000,074	1,000,074
Thim Jope Primary School	KCB	1323566384	200,000	
Pith Nyadundo Primary School	KCB	1315905655	206,567	1,003,912
Rae Kondiala Primary School	KCB	1298219744	4,036	1,001,947
Rombe Primary School	KCB	1286667232	1,121	150,338
Wikodongo Primary School	KCB	1323874224	392	299,655
Okumbo Primary School	NBK	7717404176	1,500	
Ahenyo Primary School	NBK	7717408236	13,746	
St Thomas Wikongaro Primary	NBK	7717425939	1,138	
Lwanda Konyuna Primary	NBK	7717403676	1,137	
Kisugunua Primary	NBK	7717388618	397,450	

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Edemba Primary	NBK	7717408260	705	
Magongo Primary	NBK	7717436507	198,651	
Murum Kokiri Primary	NBK	7717415348	6,726	
Manyatta Primary	NBK	7717388634	170,630	
Marungu Primary	NBK	7717436590	1,179	
Kanyaketch Primary School	NBK	7717450488	206,215	
Arambe Primary School	KCB	1331271606	23,829	
Othoro Primary	NBK	7717288559	402,803	
Chief Kawisa Primary School	NBK	7717542684	8,557	
Uriri Primary School	NBK	7717982692	2,999,275	
Masoge Primary School	KCB	1324781424	3,464	
Masoge Primary School	NBK	7717397420	68,951	
Nyamage Primary School	KCB	1322125864	1,494	
Nyamage Primary School	NBK	1321960093	50	
Ondome Primary School	NBK	7717403757	4,655	
Nyabera Primary School	NBK	7717427672	2,677	
Ramwoma Primary School	NBK	7717389134	1,654	
God Sibuoche Primary School	NBK	7717454947	8,020	
Konduru Primary School	NBK	7717403579	60,950	
Sigira Primary School	NBK	7717368293	5,151	

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Luoro Primary School	NBK	7717389266	259,870	
Nduru Primary School	KCB	1332346537	49,381	
Achuth Primary School	NBK	7717408171	599,993	
Wapongo Primary School	NBK	7717368838	1,284	
Midida Secondary School	NBK	7717404761	29,662	
Arambe Secondary School	KCB	1331271606	2,400,000	
Bishop Anyolo Korwa Secondary School	KCB	1325435422	15,655	295,364
Gogo Secondary School	KCB	1325411787	-	1,035,300
Gogo Secondary School	KCB	1328858588	5,537	298,735
Kanyodera Secondary Schools Pmc	KCB	1319417272	2,220	500,959
Konduru Mixed Secodary	KCB	1240022166	-	265,032
St Michael Siro Girls Secondary	KCB	1324526718	3,000,000	
St Peters Clever Koduogo Sec	NBK	7717136570	1,383	
St Augustin Andingo Sec	KCB	1329720393	1,778	
St Augustin Andingo Sec	KCB	1329720393	1,000,000	
Kalii Sec	NBK	7717484687	1,311	
St Linus Koyieko Sec	NBK	7717427559	227,167	
Osogo Secondary	KCB	1147278814	1,000,000	
Kamgundho I Assistant Chief Office	KCB	1321940653	639	1,498,887
Oruba Assistant Chief Office	NBK	7717368803	3,705	

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Got Uriri Assitant Chief Office	KCB	1332718116	902,246	
Kamgundho 2 Assistant Chiefs Office	NBK	7717408163	999,278	
Nyaobe Asst Chiefs Office	NBK	7717425785	799,969	
Oyani Chiefs Office	KCB	1332722067	510,589	
Got Uriri Assistant Chiefs Office	KCB	1332718116	1,500,000	
God Jaoko Primary School	NBK	1331885213	1,490,519	
Kuna Primary School	KCB	1271083841	100,000	
Mukuyu Primary School	KCB	1331202965	100,000	
Nyaroya Konditi	NBK	01071212118200	195,814	
Obama Primary School	NBK	7717393247	195,814	
Okumbo Secondary School	KCB	1343445310	1,490,519	
Ober Secondary School	KCB	1343311055	1,490,519	
Masoge Secondary School	KCB	1324781424	1,188,494	
Masoge Secondary School	KCB	1324781424	302,025	
Luoro Primary School	KCB	7717389266	100,000	
Uriri Constituency Environ Pmc	KCB	1331202965	1,902	
Nyaobe Primary School	KCB	1207318442	7,332	
Hamisi Primary School	NBK	7716684876	2,371	
Uriri Constituency Furniture	KCB	1337795666	1,001,778	
Assistant County Commissioner Office	NBK	7717936682	243,219	

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PMC	Bank	Account number	Bank Balance 2024-2025	Bank Balance 2023-2024
Total			28,731,067	9,648,008

Annex 3: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/URIRI/2023/2024 (1.1)	<p>Basis for Qualified Opinion</p> <p>1.0 Accuracy of the Financial Statements</p> <p>1.1 Misstatement of Comparative Balances</p> <p>The financial statements and notes to the financial statements under Note 16 - Prior year adjustments reflect Nil balance which is at variance with the prior year's comparative balance of Kshs.21,156,163 resulting to unexplained and unreconciled variance of Kshs.21,156, 163.</p>	The misstatement noted by the auditors has been corrected in the amended financial statement for financial year 2023-2024.	resolved	31/12/2025
OAG/URIRI/2023/2024 (1.2)	<p>Un-Explained Variances</p> <p>Note 8 to the financial statements reflects other grants and transfer balances which are at variance with the statement of budget execution by sectors and projects as shown in table 1 below:</p>	Response in the annexed Table 1 below	resolved	31/12/2025

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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>i. In addition, included in the other grants and transfers figure of Kshs. 104,726,999 as disclosed in Note 8 to the financial statements is Kshs. 19,464, 194 disbursed to tertiary institutions. However, the payment vouchers provided for audit review reflect a Kshs. 17,058,000, resulting into unreconciled variance of Kshs. 2,406, 194. ii. Included in the Annex 3 Un-utilized balance of Kshs.80,220, 106 is a negative balance of Kshs. 1,774,901 described as fees payments for needy students. However, it was not clear by the same was a negative balance.</p> <p>iii. Note 19.4 on PMC account balances reflects balances totalling Kshs.6,043, 158 which differs with the re-calculated balance of Kshs.9,648,008, resulting in an unexplained variance of Kshs.3,604,850. In the circumstances, the accuracy of the other grants and transfers balance, Unutilized</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)
	funds balance and the Project Management committee balances as at 30 June could not be confirmed			
OAG/URIRI/2023/2024 (1.3)	<p>Unsupported Balances in the Financial Statements</p> <p>The following financial statement balances were not supported as indicated in the remark's column in table 2 below:</p> <p>In the circumstances, the accuracy of the compensation of employees' balance and the summary fixed asset register could not be confirmed.</p>	Response in the annexed Table 2	resolved	31/12/2025
OAG/URIRI/2023/2024 (2.0)	<p>Un Supported Bursary Expenditure</p> <p>The statement of receipts and payments reflects an amount of Kshs. 104,726,999 in respect to other grants and transfers as disclosed in Note 8 to the financial statements.</p> <p>Included in the amount is bursaries to secondary schools and tertiary institutions of Kshs.62,624,306 and Kshs.</p>	<p>The bursary application is done online and vetting done after that, however the awarding of the bursary amount is done by the bursary subcommittee of the main committee. The bursary subcommittee</p>	resolved	31/12/2025

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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>19,464, 194 respectively. However, no documentary evidence was provided to show that the beneficiaries were needy cases. Further, there were no minutes of the Bursary Committee documenting the basis for selecting specific beneficiaries.</p> <p>In addition, the National Government Constituencies Development Fund did not have standard guidelines on the award of bursaries, contrary to Regulation (11)(1)(p) of the Public Finance Management (National Government) Regulations, 2015 states that the Constituency Committee shall ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund. Further, acknowledgement letters or receipts from the beneficiaries' institutions</p>	<p>minutes and bursary acknowledgement letters could not be found during auditing time but has now been found and is available for review. See appendix 2 for a sampled acknowledgement letters and bursary subcommittee minutes.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>confirming receipt of the bursaries Kshs.82,088,500 were not provided for audit review In the circumstances, the accuracy of the Kshs. 82,088,500 in respect to bursaries awarded during the year under review could not be confirmed.</p> <p>The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Uriri 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</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)
	appropriate to provide a basis for my qualified opinion			
OAG/URIRI/2023/2024	<p>Emphasis of Matter Budgetary Control and Performance Fund's summary statement of appropriation for the year ended 30 June, 2024 reflects an approved receipt budget of Kshs.279,322,121 and actual receipts of Kshs.246,806,595 respectively, resulting to receipts shortfall of Kshs. 32,515,526. In addition, the summary statement of appropriation for the year ended 30 June, 2024 reflects budgeted payments of Kshs 279,322,121 against actual payments of Kshs. 199,102,015 resulting to an under expenditure of Kshs.80,220, 106. Further, Note 19.3 on Unutilized Fund reflects a balance of Kshs. 80,220, 106 as funds not utilized while Note 11 reflects cash and cash equivalents balance of</p>	The underperformance is due to late disbursement of funds to the constituency by the exchequer, hence this is beyond control of Uriri NGCDF committee	resolved	31/12/2025

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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>Kshs.47,704,580 as at 30 June, 2024 However, there were a number of projects/ activities which were not under-taken as planned/ budgeted. It is not clear why the planned activities and projects were not executed as at 30 June, 2024. Although the management indicated late disbursements as the main reason, there proof or documentary evidence was provided to support that comment/reason.</p>			
OAG/URIRI/2023/2024	<p>* Projects Implementation Status The statement of receipts and payments reflects other grants and transfers totaling Kshs. 104,726,999 as disclosed in Note 8 of the Kshs.22,638,499 allocated for various projects. Inspection of sampled eighteen (18) projects carried out in November, 2024 revealed that some of the projects were not labelled, delayed or had stalled, not being utilized, completed but</p>	<p>We normally complete all our projects. During auditing time some of project fund been transferred to PMC bank account but the contractor had not been handed to the site, that's the reason the project</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)
	<p>not handed over or no completion certificates, fully paid for or zero PMC balances but not completed, poor workmanship among others. Further, it was difficult to confirm the project financiers where the projects were not branded. My opinion is not modified in respect of these matters.</p>	<p>had not started however we the bank statement to prove that indeed funds were intact in the PMC bank account and had not been spent. We have herewith attached completion certificate for all our completed projects in the project list attached. We normally brand all our completed project see attached photos of branded projects.</p>		
	<p>Key Audit Matter</p>			
	<p>Other Matter Un-Resolved Prior Year Matters In the report of the Auditor-General for the financial year 2022/2023, eight (8) audit matters were raised. - One (1)</p>	<p>The prior year audit issues resolving is an ongoing process and when its done we will let the auditors</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)
	<p>under Report on the Financial Statements, one (1) on Emphasis of Matter and six (6) Report on Lawfulness and Effectiveness in Use of Public Resources and none on effectiveness of internal controls, risk management and governance. However, the Management had not yet provided response on whether the issues had been resolved or not. In absence of the management comments or response, all the issues were deemed outstanding or unresolved as at 30 June, 2024.</p>	<p>verify the projects for clearance.</p>		
	<p>2.0 Compensation Of Employees 2.1 Recruitment of the Staff The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects expenditure of Kshs.9,795,177 in respect of compensation of employees. However, review of records revealed that the constituency committee employed thirty-eight (38) persons of which 13</p>	<p>Uriri NGCDF Committee has resolved to lay off all casual staff in the financial year 2024-2025 to reduce the number of staff to 13 from 38 . to eliminate cases of staff with similar job description.</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)
	<p>were on contractual basis and 25 on casual terms. This number is over and above the required number of five (5) posts to be filled at constituency level that consist of a clerical officer, accounts assistant, clerk of</p> <p>the year ended 30 June, 2024 Report of the Auditor-General on National Government Constituencies Development Fund - Uriri Constituency for * works, records management officer and a driver. In addition, 18 of the 25 casual employees have the same job description (FO).</p> <p>This was contrary to Regulation 43(b) of the Public Finance Management (National Government) Regulations, 2015 which states that "43. An Accounting Officer shall-b) ensure that public funds entrusted to their care are properly safeguarded and are applied for purposes for only which they were intended and</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)
	<p>appropriated by the National Assembly; and the National Government Constituency Development Fund Board circular referenced CDFBOARD/Circulars/Vol.11/166 requires five (5) posts to be filled at constituency level</p>			
	<p>2.2 Lack of Staff Establishment and Scheme of Service Examination of personnel records for the year ended 30 June. 2024 revealed that the Fund does not have in place, an approved scheme of service for its staff to define job categories by profession, qualifications and experience, career progression and conditions of progression. In the absence of the scheme of service, it was not possible to ascertain how recruitment and promotion of staff is conducted. This has the effect of creating unfair human resource practices which might kill employee's morale and affect productivity in the long run.</p>	<p>We take note of audit recommendations to develop staff establishment and scheme of service for the CDF. However, we have been following NGCDF Board guidelines on employment of staff.</p>		

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	<p>This was contrary to Section G.4 of the Public Service Commission Human Resource Policies and Procedures Manual of 2015 which provides that inter alia-Staff Performance Appraisal system (SPAS) should be predicated upon the principle of work planning, setting of agreed performance targets, feedback and reporting and that it is linked to other human resource systems and processes including staff development, career progression, placement, rewards and sanctions.</p>			
	<p>3.0 Lack of Approved Strategic Plan The Fund did not have an approved strategic plan in place to provide guidance on the broader objective that are to be achieved by it and the responsibilities as stipulated in section 149(2)(g) of Public Finance Management Act 2012. The audit was conducted in accordance with ISSAI</p>	<p>The preparation of strategic plan is almost over since it was an ongoing project and when its approved it will be availed to the audit team for verification.</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)
	<p>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.</p>			
	<p>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE Conclusion As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects) of the matters)</p>	<p>. the asset schedule we provided to the auditor for verification was in the format the NGCDF Board Nairobi provided us with and it's the template used in all the 290</p>		

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	<p>described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.</p> <p>Basis for Conclusion</p> <p>1.0 Weaknesses in the Management of Fixed Assets</p> <p>The following inaccuracies and short comings were noted in regard to fixed assets management:</p> <p>a) Disclosed in Annex 4 in the financial statements is Summary of Fixed Asset Register total balance of Kshs.24,156,163. However, the balance was not supported by detailed asset schedule or ledger and ownership documents like lands title deed, motor vehicles title deeds etc.</p> <p>b) No evidence of assets counts or inventory and verification</p>	<p>constituencies in Kenya. However we will liaise with NGCDF Board to provided us with amended template for asset register. We are in the process of acquiring land title deed for our NGCDF office land and once we gotten, we will hand it over to auditor for verification, we only have land sales agreement, For the NGCDF van see attached logbook for our van.</p> <p>ii. all our assets are available for verification by the audit team</p> <p>iii. the template we were provided with by head office doesn't have</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)
	<p>for year under review to confirm that all reported assets do exist and effectively working as detailed assets inventory report was not availed for verification. This may have it impossible to confirm the assets status, if disposable or not. No detailed asset register showing key assets information like date of acquisition, Costs, Accumulated depreciation, Net book values, and no correct assets location/custodian indicated in some cases, item codes among other details for the assets bought before the financial year under audit. Thus, not possible establish fully depreciated assets, specific bonded items and how the same will be written off in the books of accounts.</p> <p>d) It was also noted that most of the assets were not tagged and asset movement's registers not appropriately kept. Thus,</p>	<p>provision for calculation of depreciations. But has a column showing acquisition date of the asset. See appendix 1.</p> <p>iv. we have taken note of audit recommendation to tag all our assets and we will ensure all our assets are tagged.</p> <p>v. our vehicle had ensured by Sanlam insurance which had expired by the time audit was going on , however once we receive funds for financial year 2024-2025 we will insure the vehicle.</p> <p>vi. we will ensure our assets are valued before the end the year 2024-2025.</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)
	<p>such assets may easily disappear without trace.</p> <p>e) Further, the assets were not insured against any risk(s)</p> <p>f) No asset valuation report- some of the assets were over 5 years old/ others have outlived their economic value, hence need for their valuation</p> <p>g) No evidence of any disposal was ever done yet there were several bonded items kept in the respective stores. Such uneconomically viable assets should be disposed of off to save on storage costs, and space and obtain better salvage value before they completely go obsolete.</p>	<p>vii. after valuation obsolete assets will be disposed off</p>		
	<p>2.0 Failure to Insure Fund's Immovable Assets</p> <p>The summary of fixed asset register for the year ended 30 June, 2024 reflects assets valued at Kshs,24,156,163. Included in this amount value balance of</p>	<p>We have taken note of audit recommendation to insure immovable assets which we will do that in this financial year 2024-2025</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)
	<p>Kshs.24,156,163 related to Funds' immovable properties which included buildings, furniture and fittings and ICT equipment's. However, review of document availed for audit revealed that the Uriri Constituency NGCDF had not insured the assets contrary to paragraph 91 (1) of the National Treasury Guidelines on Asset and Liability Management in the Public Sector in the Public Sector, March 2020.</p>			
	<p>3.0 Lack of a Risk Management Policy, Disaster Recovery Plan and Bursary policy print for identifying, and mitigating against risks in case of a disaster. Further, lack bursary policy could result to irregular management of bursary funds</p>	<p>We normally use the risk management policy prepared by NGCDF Board to manage constituency risks in order to be able to</p>		

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

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	<p>or failure to fully achieve the intended purpose of the funds hence value for money. No explanation has been given for failure to have the above stated internal control policies in place.</p>	<p>capitalize on the opportunities and achieve constituency objectives. See appendix 21</p>		
	<p>4.0 Lack of Internal Audit Function During the year under review, it was noted that the Fund did not have an internal audit function and the requisite audit charter, workplans, audit reports etc. Though the management argued that the fund entirely uses the National Treasury internal audit department, there was no evidence that the said department conducted any audit for the fund for the year under review. Additionally, there was no evidence of Internal Audit function in place for the NG-CDF, no internal audit charter, audit annual work plans, audit</p>	<p>We normally use national treasury internal auditor. However, during the year under review the national treasury auditor had been transferred to another station and it took long before another one was deployed to our constituency. Currently we have a national treasury internal auditor, to operationalize internal audit functions.</p>		

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	reports, Audit Committee reports, minutes of Audit Committee meetings were provided for audit review.			
	<p>5.0 Lack of Information Communication Systems (ICT) and Non-Updating of Vote Book Records</p> <p>Audit review of the Fund's ICT environment revealed that there was no formal approved ICT policy in place during the year under review, which includes data security policy, and disaster recovery plans. Further, ICT structure was not provided for audit review. In addition, during the year under review, the company did not have an Information Technology (IT) steering committee for ensuring effective IT controls and strategies. Additionally, It was observed that although NG-CDF Uriri Constituency uses the manual vote book systems to record financial transactions, it is not updated on a timely basis or</p>	<p>We have taken note of auditor recommendation of need for ICT policy and in the next financial year we will endeavor to ensure ICT policy in place.</p> <p>We do have vote book management system in place and we normally update it on daily and monthly basis and send reports to NGCDF board on monthly basis. See attached vote book management reports on appendix 22</p>		



National Government Constituencies Development Fund (NGCDF)
Uriri Constituency
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	<p>maintained in a systematic manner to allow for easy access to financial data. Further, the fund did not provide the vote book system generated reports like, vote book, payments/expenditure report, variance reports and other management reports submitted to the board as at 30 June 2024 among others.</p> <p>In the circumstances, the security and reliability of the constituency fund data including its management information system could not be ascertained</p>			

Table 1: Response to Query OAG/URIRI/2023/2024 (1.2) : Un-Explained Variances

particulars	Balance as per Note 8 (KSH.)	Balance as Per the Budget Execution by Sectors and Projects Schedule (Kshs).	Variance (kshs)	explanations
Bursary - Secondary	62,624,306	47,532,962	15,091,344	
Bursary -Tertiary	19,464,194	22,714,577	(3,250,383)	Due to balances brought forward from previous financial year and reallocation of funds from other projects to bursary vote
Security Projects	8,900,000	9,086, 190	(186,190)	Due to balances brought forward from previous financial year and reallocation of funds from other projects to bursary vote
Emergency Projects	10,034,995	9,848,805	186,190	The security project funded by emergency funds had been classified as security project instead as emergency project, the project has been classified correctly now

Table 1: Response to Query OAG/URIRI/2023/2024 (1.3) : Unsupported Balances in the Financial Statements

Component	Amount (Kshs)	Remarks	Response
Compensation of employees – Note 4	9,795,177	Balance not supported by ledger, reliable, payroll, mast roll, approved staff establishment and employee’s appointment letters among others. Additionally, there was disclosure on housing levy deduction and remittances, no provision for gratuity and for annual leave. In the circumstances, the	The support document could not be accessed during auditing time but has now been found and is available for audit verification. see appendix4

National Government Constituencies Development Fund (NGCDF)

Uriri Constituency

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		accuracy and completeness of Compensation of employee's balance of Kshs.9,795,177	
PMC account balances – Note 19.4	6,043,158	The balances were not supported with respective bank confirmation certificates and bank statements	The support document could not be accessed during auditing time but has now been found and is available for audit verification. see appendix 3
Summary of Fixed assets- Annex 4	24,156,163	Not supported with assets ledger, reliable and detailed fixed asset register	The support document could not be accessed during auditing time but has now been found and is available for audit verification. see appendix 1

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Moses Oduor Agolla
Fund Account Manager.