

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF	
THE NATIONAL ASSEMBLY PAPERS LAID	
THE AUDITOR-GENERAL	
DATE:	Wednesday
TABLED BY:	Hon Owen Baya, MP Deputy Leader of majority
CLERK-AT-THE-TABLE:	ON Ethen Njiru

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

**FOR THE YEAR ENDED
30 JUNE, 2024**



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

BUDALANGI CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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

Table of Contents	Page
1. Acronyms and Definition of Key Terms	ii
2. Key Constituency Information and Management	iii
3. NG-CDFC Chairman’s Report	vii
4. Statement of Performance Against Predetermined Objectives for FY 2023/2024	xiii
5. Governance Statement	xv
6. Environmental and Sustainability Reporting.....	xx
7. Statement of Management Responsibilities	xxiv
8. Report of the Independent Auditors on the NGCDF- Budalangi Constituency	xxv
9. Statement of Receipts and Payments for the Year Ended 30th June 2024.....	1
10. Statement of Assets and Liabilities as at 30th June, 2024	2
11. Statement Of Cash Flows for the Year Ended 30th June 2024	3
12. Summary Statement of Appropriation for The Year Ended 30 th June 2024	4
13. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2024	6
14. Significant Accounting Policies.....	13
15. Notes To the Financial Statements	17
16. Annexes.....	28

1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. p Definition of Key Terms

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

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Ignatius Ateya and Gregory Otaalo
2.	National Sub-County Accountant	Jared L. Manono
3.	Chairman NGCDFC	Alfred Wesonga Siduwa
4.	Member NGCDFC	Lawrence Samson Nyanga

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Budalangi Constituency Headquarters

P.O. Box 171
Old Action Aid Building
Bunyala District Headquarters
Port Victoria, Kenya

(f) NGCDF Budalangi Constituency Contacts

Telephone: (254) 726269213
E-mail: cdfbudalangi@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF Budalangi Constituency Bankers

Equity Bank: Account No: 0780279693505
Busia Branch
P.O.Box 264 - 50400
Busia Kenya

(h) Independent Auditor

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

(i) Principal Legal Adviser

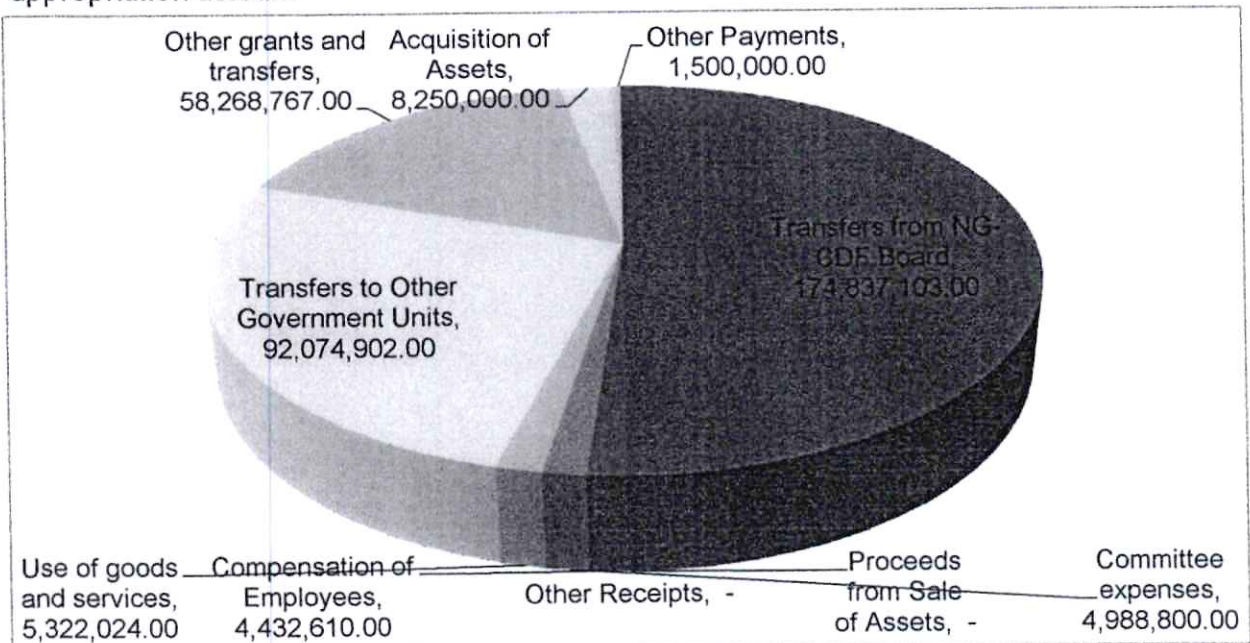
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. NG-CDFC Chairman’s Report

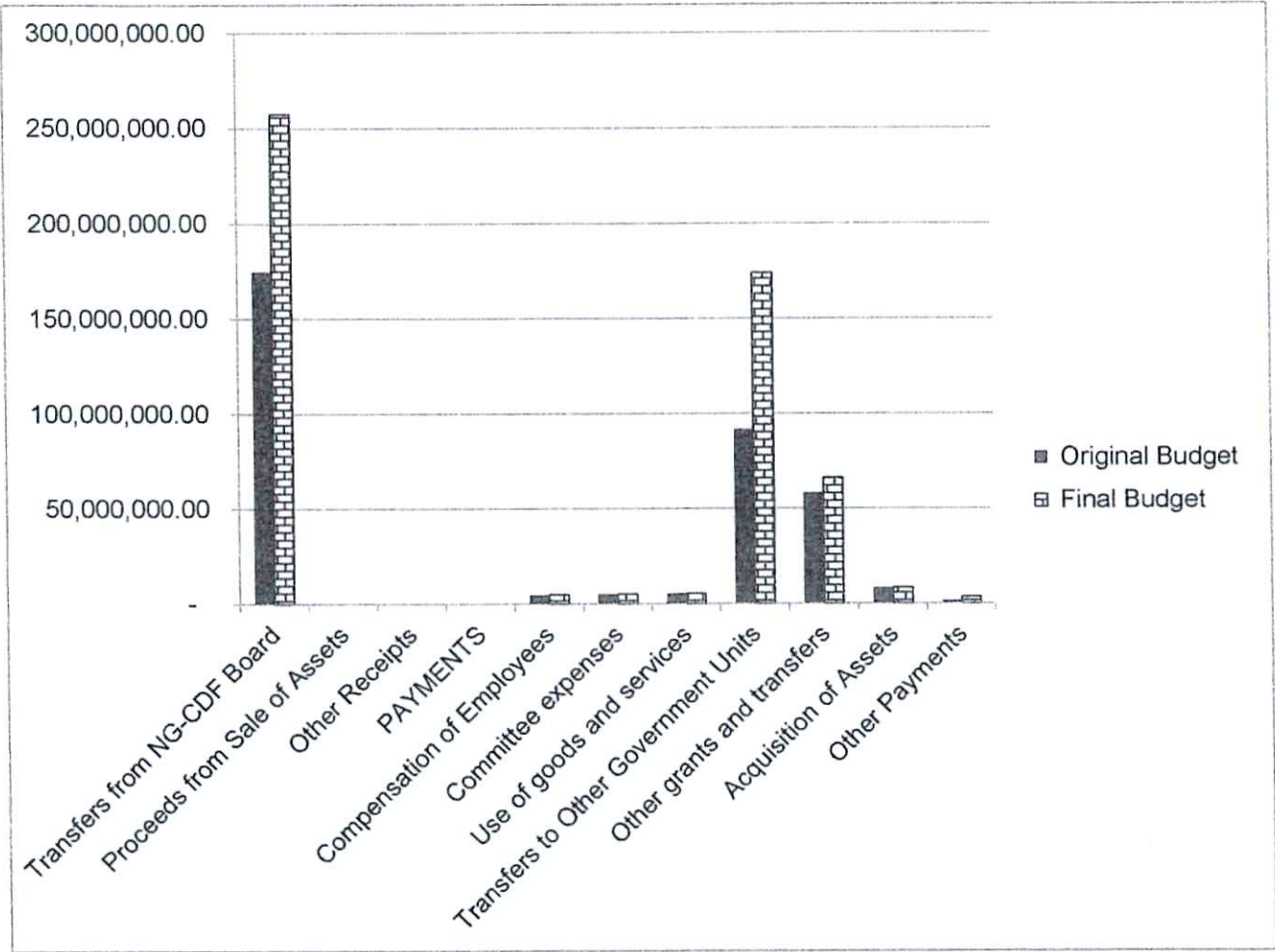


Mr. Alfred Wesonga Siduwa
 Budalangi NG-CDFC Chairman

As the Chairperson of the Budalangi National Government Constituency Development Fund (NGCDF), I am pleased to present this report, which encapsulates our activities, achievements, and challenges over the past fiscal year. This document serves not only as a reflection of our commitment to transparency and accountability but also as a roadmap for future initiatives aimed at enhancing the welfare of our constituents. In the financial year 2023-2024, the budget performance has been closely monitored across various sectors. The budget allocations was Kshs. 267,076,335 and the actual expenditure was Kshs. 174,879,723. Our budget absorption as at 30th June 2024 was 65.5% which is higher than last year’s 44.8% as indicated in the appropriation account



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



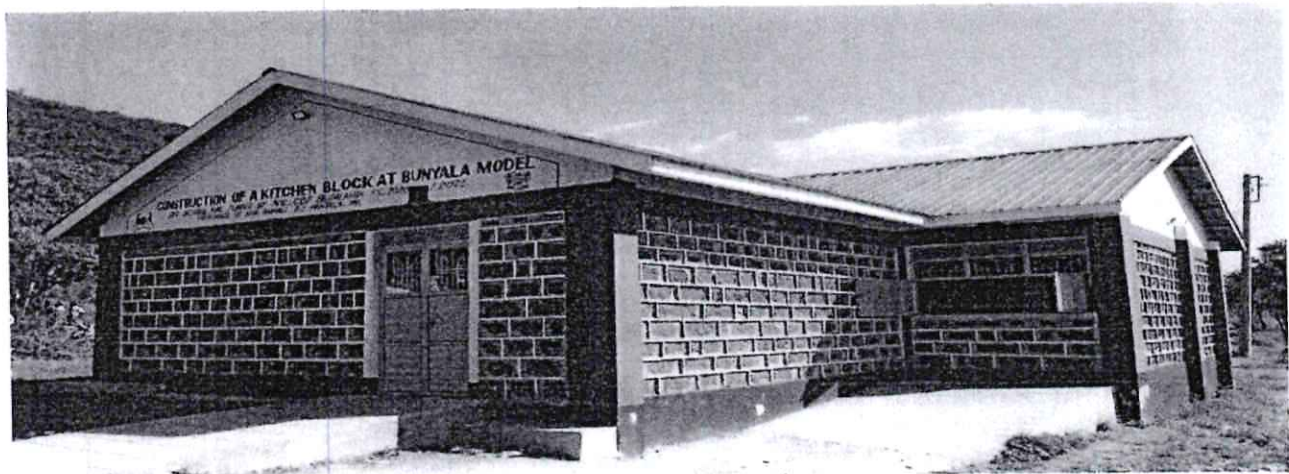
Comparison between the original budget and the final budget

I have encountered several challenges that have impacted our operations and project implementations. One significant issue has been the timely disbursement of funds for completed projects, which has hindered our ability to fully realize their benefits in a timely manner. While we have successfully executed some projects, others remain underfunded due to pending approvals from the board, leading to delays in their execution. Additionally, late disbursements have further complicated our efforts to maintain momentum in project delivery. Throughout the year, several key projects have been successfully implemented across different sectors:

a. Samples of completed /Ongoing projects



Completed Construction of school kitchen block at Bunyala Technical and vocational Training College in Bunyala North Ward

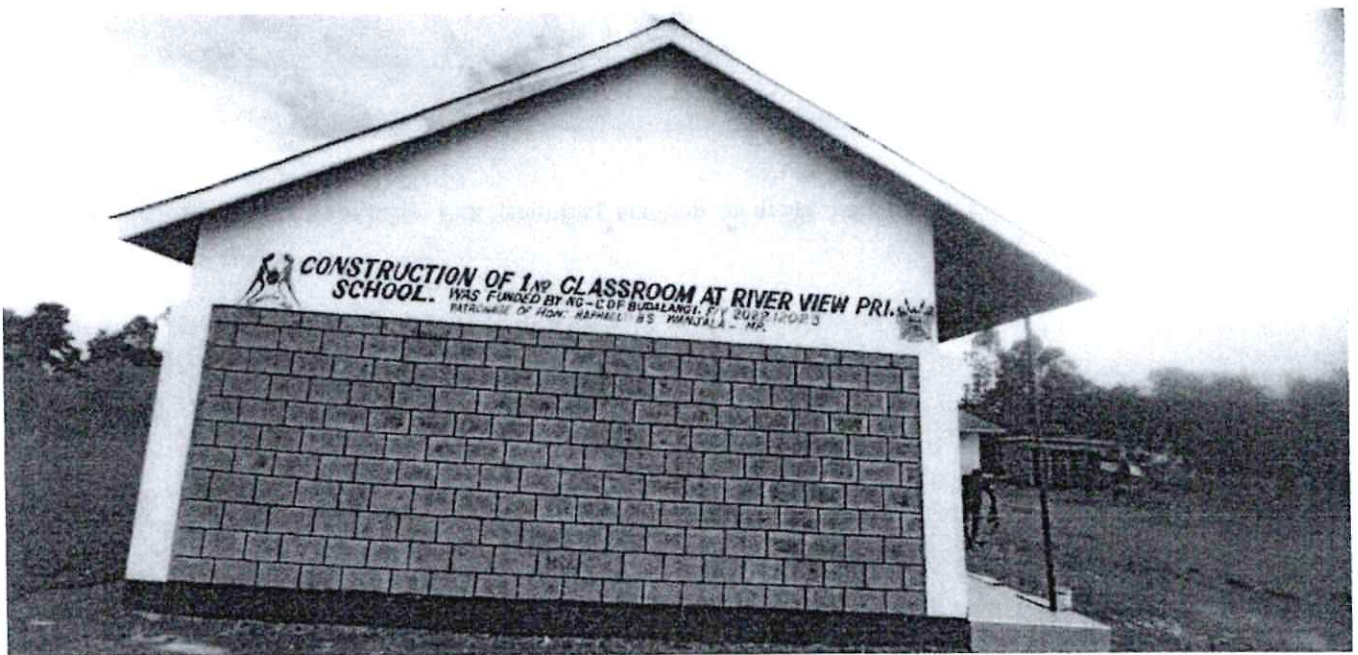


National Government Constituencies Development Fund (NGCDF)
Budalangi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

Completed construction of the school kitchen at Bunyala Model Secondary school at Bunyala North Ward

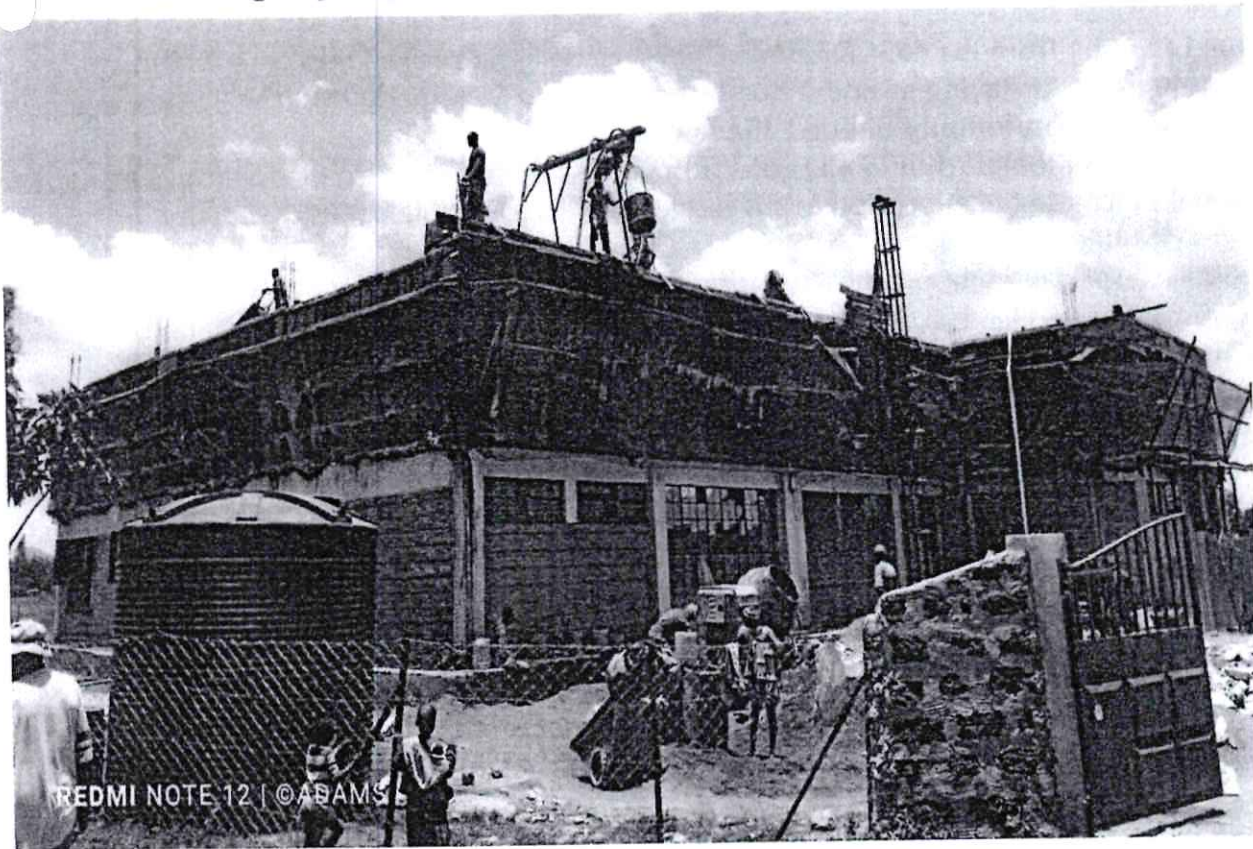


Completed construction of 1No. of classroom at Munani Primary school in Bunyala North Ward



Completed Construction of 1No. Classroom at Riverview Primary school in Bunyala West ward

a. On-going mega projects



Ongoing Three 3No. Storey building at ACK Musoma Secondary school and Bunyala South Ward



Ongoing Three 3No. Storey building at Sisenye Mixed Secondary school at Bunyala North Ward

Implementation Challenges and Recommended Way Forward

- a) Delayed funding from the NGCDF Board, leads to delay in project implementation, students being sent or staying at home due to lack of fees. To remedy this, the Board should endeavour to promptly disburse the funds.
- b) Lack of enough monies to fund all projects proposed during public participation. The Board should increase the allocation as suggested by MPs to enable us fund as many projects as possible.
- c) The public, especially Schools over relies on NGCDF for all its projects. This strains the NGCDF resources and leads to schools not having the required infrastructure where NGCDF does not fund. The public should be sensitized to explore other means of funding.
- d) Lack of training manual for PMC. The Board should develop one.
- e) Rise in cost of Building materials which makes the sealing set by the board not attainable. The board should revise costs throughout.



.....
Name: Alfred Wesonga Siduwa
Chairman NGCDF Committee

4. Statement of Performance against Predetermined Objectives for FY 2023/2024

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* Budalangi Constituency 2021-2025 plan are to:

- a) To promote value addition in agricultural activities.
- b) To boost scholarship and effective participation of the community through capacity building.
- c) To stimulate structural development, conservation of the environment and socioeconomic development.
- d) To inspire a healthy population to increase productivity and employment opportunities through entrepreneurship.
- e) To promote transparency and accountability through project impact analysis and proper monitoring and evaluation.

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To ensure that all students in junior secondary schools, secondary schools and tertiary institutions attend school plus improved infrastructure in all our schools in the constituency	Improved education levels for all secondary and tertiary students and infrastructure	Number of students attending, junior secondary, Secondary schools and tertiary institutions	In the FY 2023/2024 we have awarded Bursary to approximately 7500 students in Secondary schools, tertiary and special schools. We have also improved infrastructure i.e. classrooms by 14 in 14 Junior secondary schools, 2 classrooms in 2 primary schools renovation of 2 classrooms and

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

					admin block for a new school St.Marys Namambusi Secondary school and construction of four three- storey building with laboratories, dormitories, libraries in 4no. secondary schools
Security	To enhance security within the community	Increased security in the community		Decrease in crime rate, decrease in consumption of drugs and illicit brews	Commencement of construction of one police post at Mukhobola
Environment	To conserve the environment	Increased number of trees in government institutions		Trees to be planted once funds are availed	In the FY 2023-2024 we were unable to implement the project due to delayed approval by the Board. Once the project is approved, we intend to spend the allocation of Kshs.3,300,000 on planting 1550 assorted seedlings in each of the 20 schools within budalangi
Sports	To nurture sporting talents amongst youths, women and PWDs	Increased talent growth		Decrease in crime rate and abuse of drugs amongst youths	Constituency tournament for 25 teams across all wards for youths and Boat racing activity amongst all classes including women and people living with disability
Emergency	To cater for any unforeseen circumstances in the constituency	Improved response to emergency cases and Easy access to learning facilities by students during floods.		Number of emergency cases solved, reduced loss of lives during calamities.	Construction of 23No. Rescue boats distributed in all wards
Others (Specify)	-	-		-	-

5. Governance Statement

a. NG-CDFC process of appointment

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

1. There is established a National Government Constituency Development Fund Committee for every constituency.
2. Constituency Committee Shall comprise of:
 - a) The national government official responsible for co-ordination of national government functions.
 - b) Two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) Two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
 - d) One person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - e) Two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - g) One member co-opted by the Board in accordance with regulations made by the Board
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe. The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board. The current NGCDFC members were gazetted in 25th November 2022 and the first meeting was held in Eldoret (Starbucks Hotel)

The persons appointed are drawn from different groupings as follows:

- Male Adult-Alfred Wesonga Siduwa-Chairman
- Male youth —Lawrence Samson Nyanga - Secretary
- Female adult—Mourine Chimwanyi Member
- Female youth—Okumu Leah Anyango - Member
- PWD REP—Mary Akhoyi Ojiambo -Member
- CO-opted Member—Benard Kayamba - Member
- Nominee of constituency Office—Susan Kadogo Okello - Member
- Nominee of constituency Office—Antony Afubwa Wamalwa - Member

b. NG-CDFC Tenure

25th November 2022 to 24th November 2024. IN EXERCISE of powers conferred by section 43(4) of the National Government Constituencies Development Fund Act, 2015, the National Government Constituencies Development Fund Board

appoints, with the approval of the National Assembly, the members of National Government Constituency Development Fund Committee set out in the Schedule below hereto for a period of two (2) years, with effect from the 25th November, 2022.

c. The Role of the Constituency Committee

- Build the capacity of project management committees and Committee.
- Sensitize the Community on the operations of the Fund;
- Consider all project proposals from all wards in the Constituency
- Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans
- Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding
- Rank projects proposals in order of priority while ensuring that on-going projects take precedence
- Ensure that all projects receive adequate funding and are completed within three years
- Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies
- Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board
- Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board
- 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
- Perform any other function assigned to it by the Board

d. Removal of a member

- 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 practises
- f) Causing disharmony within the committee
- g) Physical or mental infirmity

e. NG-CDFC Induction and training

A comprehensive training program for the National Government Constituencies Development Fund Committee (NGCDFC) members from the Western Region was held from 13th May, 2023 to 17th May 2023 at Tom Mboya Labour College in Kisumu. This training aimed to equip committee members with the necessary knowledge and skills to perform their roles effectively.

Key Aspects of the Training:

- **Overview of the NGCDF Act:** Understanding the legal framework and the evolution of the NGCDF, including the roles and responsibilities of committee members.
- **Project Planning and Public Participation:** Emphasized effective planning, budgeting, and the importance of engaging the public in decision-making processes.
- **Governance and Integrity:** Covered essential aspects of good governance, anti-corruption measures, and adherence to the Public Procurement and Asset Disposal Act 2015 and its regulations.
- **Risk Management and Audit:** Focused on identifying and managing risks within the NGCDF operations, with an emphasis on transparency and accountability.
- **Technical Aspects of Project Management:** Provided insights into the phases of project execution, from initiation to completion, including monitoring and evaluation.

This training was crucial in ensuring that all NGCDFC members are well-prepared to carry out their duties in alignment with national policies and standards.

f. Number of meetings:

NG-CDF Act Section 43((11)The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

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

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

	Name of committee member	Meetings held											
		09/8/23	25/08/23	12/10/23	27/11/23	15/12/23	23/01/24	06/02/24	26/03/24	15/04/24	24/04/24	26/06/24	28/06/24
1	Alfred Wesonga Siduwa	√	√	√	√	√	√	√	√	√	√	√	√
2	Lawrence Nyanga	√	√	√	√	√	√	√	√	√	√	√	√
3	Susan Kadogo	√	√	√	√	√	√	√	√	√	√	√	√
4	Bernard Kayamba	√	√	√	√	√	√	√	√	√	√	√	√
5	Mourine Chimwany	√	√	√	√	√	√	√	√	√	√	√	√
6	Mary Akhoyi	√	√	√	√	√	√	√	√	√	√	√	√
7	Leah Okumu	√	√	√	√	√	√	√	√	√	√	√	√
8	Antony Afubwa	√	√	√	√	√	√	√	√	√	√	√	√
9	Ignatius Ateya/Gregory Otaalo	√	√	√	√	√	√	√	√	√	√	√	√
10	Dr Paul Papa/ Wilson Chacha	√	√	√	√	√	√	√	√	√	√	√	√

g. Remuneration Rates

- Chairperson 7,000 per meeting
- Other Committee Members 5,000 per meeting
- Sub-committee members 3,000 per meeting

h. Disclose the policy on conflict of interest

NO

i. Succession plan

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

j. Ethics and code of conduct

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

k. Risk Management

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

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

- Implementing the operational risk management framework.
- Conducting regular Risk and Control Self-Assessment.
- Monitoring and reporting operational risks.
- Recording and reporting incidents.
- Collecting, analyzing, and reporting Key Risk Indicators.
- Executing the crisis management plan in case of a crisis.
- Ensuring compliance with risk management policies and procedures.
- Implementing improvements to controls to reduce risks.

6. Environmental and Sustainability Reporting

NGCDF Budalangi has made efforts directed towards the sustainable management of natural resources, ensuring that development projects align with environmental regulations and contribute positively to the community's resilience against climate change impacts. Through these initiatives, NGCDF Budalangi aims to foster a culture of sustainability that not only benefits the environment but also enhances the socio-economic well-being of its constituents.

NGCDF Budalangi has collaborated with local stakeholders to implement projects that restore degraded ecosystems by embarking on planting 1,550 assorted tree seedlings in each of the following schools within Budalangi constituency; Rugunga primary school, Bukoma primary school, Sisenye primary school, Musoma A.C primary school, Mundika primary school, Budala primary school, Osieko primary school, Lakeview primary school, Munani primary school, Bubamba primary school, St. Peters Makunda sec. School, Mundere primary school, Bubango primary school, Mukhobola primary school, Lugale primary school, Khabanga primary school, Mudembi primary school, St. Benedict high school - Budalang'i, Bumadeya primary school and Lunyofu primary school

The ongoing commitment to environmental stewardship by NGCDF Budalangi is crucial for achieving long-term sustainability goals and ensuring a balanced approach to development that safeguards natural resources for future generations.

1. Sustainability strategy and profile -

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

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

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

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

2. Environmental performance

The Constituency recognizes that all its activities have an effect on the environment. Aware of the Sustainable Development Goals, the NG-CDF has designated a portion of its budget for environmental conservation through initiatives such as tree planting, water preservation, awareness campaigns for agroforestry, and implementing best practices to mitigate soil erosion.

3. Employee welfare

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

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

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

4. Market place practices-

Budalangi Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring


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

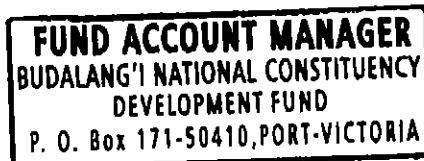
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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


.....
Name Peter O. Ochokolo
Fund Account Manager.



7. Statement of Management Responsibilities

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


The Accounting Officer in charge of the NGCDF-Budalangi Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Budalangi Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Budalangi Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Budalangi 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.

Approval of the financial statements

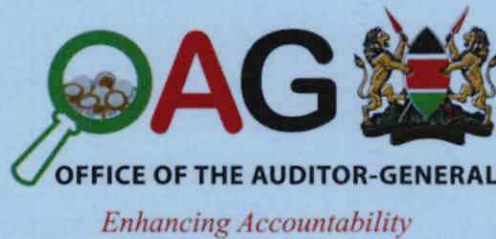
The NGCDF- Budalangi Constituency financial statements were approved and signed by the Accounting Officer on 20/12/2024 2024.


.....
Name: Alfred Wesonga Siduwa
Chairman – NGCDF Committee


.....
Name: Peter O. Ochokolo
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 – BUDALANGI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Budalangi Constituency set out on pages 1 to 43,

Report of the Auditor-General on National Government Constituencies Development Fund – Budalangi Constituency for the year ended 30 June, 2024

which comprise the statement of assets and liabilities as at 30 June, 2024, statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Budalangi Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Bursary Payments

The statement of receipts and payment and Note 8 to the financial statements reflect other grants and transfers amounting to Kshs.55,116,171 which includes bursary to secondary schools, tertiary institutions and special schools amounting to Kshs.30,964,500, Kshs.12,621,560 and Kshs.425,000 respectively. However, evidence of vetting of applications and categorizing of needy students was not provided for audit review.

In addition, the area education officer or his representative were not involved in allocation of bursary to students contrary to The CDF Board circular reference VOL1/111 dated 13 September, 2010 which requires formation of a subcommittee of Constituency Development Fund to manage the bursary scheme including two co-opted members one who must be education officer or an officer seconded from Ministry of Education.

In the circumstances, the accuracy, completeness and regularity of bursary payments amounting to Kshs.44,011,060 could not be confirmed.

2. Unconfirmed Project Management Bank Balances

Note 19.4 and Annex 5 to the financial statements reflect Project Management Committee (PMC) bank balances of Kshs.7,846,524 which were held in forty-nine (49) PMC bank accounts. However, the bank reconciliation statements and certificates of bank balance for the bank accounts were not provided for audit review.

In the circumstances, the accuracy, and completeness of the project management committee bank balances of Kshs.7,846,524 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Budalangi 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 summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.264,962,968 and Kshs.184,584,968 respectively resulting to under-funding of Kshs.80,378,000 or 30% of the budget. Similarly, the statement reflects actual expenditure of Kshs.174,879,723 against approved budget of Kshs.264,962,968 resulting to an under-expenditure of Kshs.90,083,245 or 34% of the budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the report for the previous year, several issues were raised under Report on the Financial Statements, and Report on Lawfulness and Effectiveness in use of Public Resources. However, the issues had not been resolved and Management did not provide satisfactory reasons for the delay in resolving the issues.

Other Information

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

In connection with my audit on the Fund's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed,

Report of the Auditor-General on National Government Constituencies Development Fund – Budalangi Constituency for the year ended 30 June, 2024

I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unreported Payments of Emergency Projects

The statement of receipts and payments reflects other grants and other transfers amounting to Kshs.55,116,171, which as disclosed in Note 8 to the financial statements includes emergency projects amounting to Kshs.7,200,810. However, during the year under review, the constituency committee did not prepare and send to the Board reports of the occurrence of emergencies as required by Regulation 20(2) of the National Government Constituencies Development Fund, Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

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

2. Delayed Implementation of Funded Projects

The physical verification of projects carried out in November, 2024 revealed that three (3) wholly funded projects amounting to Kshs.37,268,136 were ongoing and incomplete as follows:

- i. Mundere Girls and Sisenye Mixed secondary schools were paid Kshs.16,500,000 each for construction of a three-storey building comprising of 18No. classrooms, 2No. laboratories, 15No. wash rooms for students, 10No. wash rooms for teachers, 2No. libraries, 12No. offices, ramp on the left-hand side, stair case on the right-hand side, 1No. store, and tiles on every floor.
- ii. John Osogo secondary school was paid Kshs.4,268,136 for construction to completion of a 45-student laboratory.

In the circumstances, the delayed implementation of projects denied beneficiaries of the projects the benefits associated with the projects' implementation.

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 else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as the 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 sustain services, disclosing, as applicable, matters related to sustainability of services and using applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease its 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

Report of the Auditor-General on National Government Constituencies Development Fund – Budalangi Constituency for the year ended 30 June, 2024

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

31 December, 2024

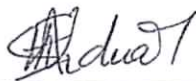
National Government Constituencies Development Fund (NGCDF)
Budalangi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

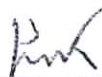
9. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	177,174,136	75,664,742
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	28,000	553,207
Total Receipts		177,202,136	76,217,949
Payments			
Compensation of Employees	4	2,902,100	3,823,850
Committee expenses	5	7,917,590	5,988,100
Use of Goods and Services	6	6,812,743	3,379,885
Transfers to Other Government Units	7	102,131,119	16,664,739
Other Grants and Transfers	8	55,116,171	43,257,619
Acquisition of Assets	9	-	-
Other Payments	10	-	-
Total Payments		174,879,723	73,114,194
Surplus/(Deficit)		2,322,413	3,103,755

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

The Constituency financial statements were approved by the NGCDFC on 20/12/24 2024 and signed by:



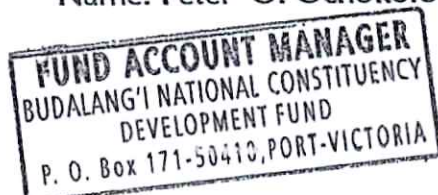




Chairman NG-CDF
 Committee
 Name: Alfred Wesonga
 Siduwa

Fund Accountant Manager
 Name: Peter O. Ochokolo

National Sub-County
 Accountant
 Name: Jared L Manono




ICPAK M/No: 14677

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


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

	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	11,818,613	7,382,832
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		11,818,613	7,382,832
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		11,818,613	7,382,832
Financial Liabilities			
Accounts Payable			
Retention	13	-	-
Gratuity	14	-	-
Total Financial Liabilities (B)		11,818,613	7,382,832
Net Financial Assets (A-B)		-	-
Represented By			
Fund Balance B/Fwd	15	7,382,832	4,279,077
Prior Year Adjustments	16	2,113,368	-
Surplus/(Deficit) for The Year		2,322,413	3,103,755
Net Financial Position		11,818,613	7,382,832


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 20/11/2024 and signed by:



 Chairman NG-CDF
 Committee
 Name: Alfred Wesonga
 Siduwa



 Fund Accountant Manager
 Name: Peter O. Ochokolo



 National Sub-County
 Accountant
 Name: Jared L. Manono
 ICPAK M/No: 14671

FUND ACCOUNT MANAGER
 BUDALANG'I NATIONAL CONSTITUENCY
 DEVELOPMENT FUND
 P. O. Box 171-50410, PORT-VICTORIA

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

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

	Notes	2023-2024	2022-2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	177,174,136	75,664,742
Other Receipts	3	28,000	553,207
Total Receipts		177,202,136	76,217,949
Payments			
Compensation of Employees	4	2,902,100	3,823,850
Committee Expenses	5	7,917,590	5,988,100
Use of Goods and Services	6	6,812,743	3,379,885
Transfers to Other Government Units	7	102,131,119	16,664,739
Other Grants and Transfers	8	55,116,171	43,257,619
Other Payments	10	-	-
Total Payments		174,879,723	73,114,194
Total Receipts Less Total Payments		2,322,413	3,103,755
Adjusted For:			
Prior Year Adjustments	16	2,113,368	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		4,435,781	3,103,755
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase in Cash & Cash Equivalent		4,435,781	3,103,755
Cash & Cash Equivalent at Start of the Year	11	7,382,832	4,279,077
Cash & Cash Equivalent at End of the Year	11	11,818,613	7,382,832

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

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023-2024	2023-2024		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	174,837,103	7,382,832	82,715,033	264,934,968	184,556,968	80,378,000	70%
Proceeds From Sale of Assets				-	-	-	0%
Other Receipts		28,000		28,000	28,000	-	100%
Totals	174,837,103	7,410,832	82,715,033	264,962,968	184,584,968	80,378,000	70%
Payments							
Compensation of Employees	4,432,610		-	4,432,610	2,902,100	1,530,510	66%
Committee Expenses	4,988,800	-	-	4,988,800	7,917,590	(2,928,790)	159%
Use of Goods and Services	5,322,024	-	-	5,322,024	6,812,743	(1,490,719)	128%
Transfers to Other Government Units	27,354,902	5,382,830	75,392,732	108,130,464	102,131,119	5,999,345	94%
Other Grants and Transfers	53,968,767		3,964,303	57,933,070	55,116,171	2,816,899	95%
Acquisition of Assets	250,000	-	-	250,000	-	250,000	0%
Other Payments	1,500,000	2,000,000	-	3,500,000	-	3,500,000	0%
Funds Pending Approval**	77,020,000	28,002	3,357,998	80,406,000		80,406,000	
Totals	174,837,103	7,410,832	82,715,033	264,962,968	174,879,723	90,083,245	66%

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

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

Explanatory Notes.

Compensation of Employees- The underutilization was due to gratuity not paid and retirement of an employee

Committee Expenses – The over utilization was due to unplanned expenses under the vote

Acquisition of Assets- The underutilization was due to delay in the procurement procedures

Other payments - The underutilization was due to late disbursement of funds that could not allow the projects to be done by the closure of the financial year

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	90,083,245
Less undisbursed funds receivable from the Board as at 30 th June 2024	80,378,000
	9,705,245
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	2,113,368
Cash and Cash Equivalents at the end of the 30 th June 2024	11,818,613

National Government Constituencies Development Fund (NGCDF)

Budalangi Constituency

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

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

Programme/Sub-programme	Original Budget	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	4,432,610	-	-	4,432,610	2,902,100	1,530,510
1.2 Committee allowances	1,850,000	-	-	1,850,000	4,967,590	(3,117,590)
1.3 Use of goods and services	3,263,013	-	-	3,263,013	2,478,071	784,942
Sub-total	9,545,623	-	-	9,545,623	10,347,761	(802,138)
2.0 Monitoring and evaluation						
2.1 Capacity building	200,000	-	-	200,000	200,000	-
2.2 Committee allowances	3,138,800	-	-	3,138,800	2,950,000	188,800
2.3 Use of goods and services	1,859,011	-	-	1,859,011	4,134,672	(2,275,661)
Sub-total	5,197,811	-	-	5,197,811	7,284,672	(2,086,861)
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1						
Sub-total						
4.0 Emergency						
4.1 Primary Schools	8,768,091	1,899,000	-	8,768,091	7,200,810	1,567,281

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

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
4.2 Secondary schools						
4.3 Tertiary institutions						
4.4 Security projects						
Sub-total	8,768,091	-	-	8,768,091	7,200,810	1,567,281
5.0 Bursary and Social Security						
5.1 Primary Schools	2,000,000	-	-	2,000,000	425,000	1,575,000
5.2 Secondary Schools	26,760,676	-	-	26,760,676	30,964,500	(4,203,824)
5.3 Tertiary Institutions	15,000,000	-	-	15,000,000	12,621,560	2,378,440
5.4 Universities	-	-	-	-		
5.5 Education Support Programmes	-	-	-	-		
5.6 Social Security	-	-	-	-		
Sub-total	43,760,676	-	-	43,760,676	44,011,060	(250,384)
6.0 Sports						
6.1 Budalangi Boat Racing			452,000	452,000	452,000	-
6.2 Constituency Sports Tournaments			2,012,302	2,012,300	2,012,301	
Sub-total			2,464,303	2,464,300	2,464,301	2
7.0 Environment						
7.1 port mixed primary school			93,750	93,750	-	-

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

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			
7.2 Bunyala Model Secondary school			93,750	93,750	-	-
7.3 Sisenye Secondary school			93,750	93,750	-	-
7.4 Bukoma Secondary school			93,750	93,750	-	-
7.5 Osieko Primary school			93,750	93,750	-	-
7.6 St,Cecilia Namenya Secondary school			93,750	93,750	-	-
7.7 St.Cecilia Primary school			93,750	93,750	-	-
7.8 Lunyofu Primary school			93,750	93,750	-	-
7.9 Bubamba Primary school			93,750	93,750	-	-
8.0 Sifugwe Primary school			93,750	93,750	-	-
8.1 Sibuka Primary school			93,750	93,750	-	-
8.2 Mundika Primary school			93,750	93,750	-	-
8.3 Makunda Primary school			93,750	93,750	-	-
8.4 Rugunga Primary school			93,750	93,750	-	-
8.5 Lugare Primary school			93,750	93,750	-	-
8.6 John Osogo secondary school			93,750	93,750	-	-
Sub-total			1,500,000	1,500,000	-	1,500,000
8.0 Primary Schools Projects (List all the Projects)						

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

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			
8.1 Riverview Primary school	1,400,000	-	-	1,400,000	1,400,000	-
8.2 Habanga Primary school	1,400,000	-	-	1,400,000	1,400,000	-
8.3 Munani Primary school	1,400,000	-	-	1,400,000	1,400,000	-
8.4 Munani Primary school	-	-	1,400,000	1,400,000	1,400,000	-
8.5 Bukoma Primary school	-	-	290,000	290,000	290,000	-
8.6 Riverview Primary school	-	-	1,400,000	1,400,000	1,400,000	-
8.7 Riverview Primary school	-	-	1,150,000	1,150,000	1,150,000	-
8.8 Ack Musoma Primary school	-	-	324,000	324,000	324,000	-
8.9 Budubusi Primary school	-	-	310,000	310,000	310,000	-
8.10 Buongo Primary school	-	-	300,000	300,000	300,000	-
8.11 Budalangi Primary school	--					
Sub-total	4,200,000	-	5,174,000	9,374,000	9,374,000	-
9.0 Secondary Schools Projects (List all the Projects)						
9.1 John Osogo Secondary	4,268,136			4,268,136	4,268,136	-
9.2 Osieko Secondary school	2,400,000			2,400,000	2,400,000	-
9.3 Buongo Junior Sec school	1,243,383			1,243,383	1,243,383	-
9.4 Sisenye Junior Sec school	1,400,000			1,400,000	1,400,000	-

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

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			
9.5 Osieko Junior Sec school	1,400,000			1,400,000	1,400,000	-
9.6 Mukhoboloa Junior Sec sch	1,400,000			1,400,000	1,400,000	-
9.7 Mudembi Junior sec sch	1,400,000			1,400,000	1,400,000	-
9.8 Musoma Junior Sec school	1,400,000			1,400,000	1,400,000	-
9.9 Lugare Junior Sec school	1,400,000			1,400,000	1,400,000	-
9.10 Mundika Junior Sec school	1,400,000			1,400,000	1,400,000	-
9.11 Budalangi Junior Sec sch	1,400,000			1,400,000	1,400,000	-
9.12 Bumadeya Junior Sec sch	1,243,383			1,243,383	1,243,383	-
9.13 Bubango Junior Sec sch	1,400,000			1,400,000	1,400,000	-
9.14 Port Mixed junior Sec sch	1,400,000			1,400,000	-	1,400,000
9.15 St. Marys Namambusi Sec			3,252,219	3,252,219	3,252,219	-
9.16 Ruambwa Sec achool			16,500,000	16,500,000	16,500,000	-
9.17 Sisenye Secondary school			16,500,000	16,500,000	16,500,000	-
9.18 ACK Musoma Sec Sec			16,500,000	16,500,000	16,500,000	-
9.19 Mundere Girls Sec school			16,500,000	16,500,000	16,500,000	-
9.20 Bunyala Model Sec school		783,485	116,512.88	899,998	899,998	-
Sub-total	23,154,902	783,485	69,368,732	93,307,119.	91,907,119	1,400,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
10.0 Tertiary institutions Projects (List all the Projects)						
10.1 Masinde Muliro University		4,599,345		4,599,345		4,599,345
10.2 Bunyala Technical and Vocational			850,000	850,000	850,000	-
10.3						
Sub-total		4,599,345	850,000	5,449,345	850,000	4,599,345
11.0 Security Projects						
11.1 Bulemia Chief's Office	1,240,000	-	-	1,240,000	1,240,000	-
11.2 Budalangi Deputy County Commissioner's Office	200,000	-	-	200,000	200,000	-
11.3						-
Sub-total	1,440,000	-	-	1,440,000	1,440,000	-
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)						
12.2 Construction of CDF office						
12.3 Purchase of furniture and equipment						

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

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
12.4 Purchase of computers	250,000	-	-	250,000	-	250,000
12.5 Purchase of land						
Sub-total	250,000	-		250,000	-	250,000
13.0 Others						
13.1 Strategic Plan	1,500,000			1,500,000	-	1,500,000
13.1.1 Strategic Plan		2,000,000		2,000,000	-	2,000,000
13.2 Innovation Hub						
Sub-total	1,500,000	2,000,000	-	3,500,000	-	3,500,000
Funds pending approval**						
Unapproved Projects	77,020,000		3,357,998	80,377,998	-	80,377,988
AIA		28,000	-	28,000	-	28,000
PMC Savings		2		2		2
Sub-total	77,020,000	28,002	3,357,998	80,406,000	-	80,406,000
Total	174,837,103	7,410,832	82,715,033	264,962,968	174,879,723	90,083,245

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. Unutilized Funds from PMCs.

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

e. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

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

6. In-kind contributions

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

7. Cash and Cash Equivalents

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

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the

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

respective prior financial years consistent with sec 6(2) and sec 7(2) of the NGCDF Act, 2015

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2023 for the period 1st July 2023 to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

13. Comparative Figures

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

14. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

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

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

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
AIE NO.B185021		7,000,000
AIE NO B185316		6,000,000
AIE NO. B185568		15,000,000
AIE NO. B185852		5,000,000
AIE NO. B206304		12,000,000
AIE NO. B205693		12,000,000
AIE NO .B205668		14,088,879
AIE NO. B205659		4,575,862
AIE NO. B214006	1,500,000	
AIE NO. B214466	77,857,033	
AIE NO. B225272	7,000,000	
AIE NO. B225344	23,000,000	
AIE NO. B225451	30,412,144	
AIE NO. B214965	37,404,959	
Totals	177,174,136	75,664,742

2. Proceeds From Sale of Assets

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

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

3. Other Receipts

	2023-2024	2022-2023
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	28,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account		553,207
Other Receipts Not Classified Elsewhere (Gratuity)		-
Total	28,000	553,207

4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,600,475	1,765,040
Personal allowances paid as part of salary	-	-
House Allowance	590,000	600,000
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	560,275	1,340,430
Employer Contributions Compulsory national social security schemes	118,500	118,380
Employer Contributions Compulsory Housing levy	32,850	-
Employer contributions to National Industrial Training Authority	-	-
Total	2,902,100	3,823,850

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

5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
A.NG CDFC		
Sitting allowance	2,875,240	1,212,000
Other committee expenses	5,042,350	3,476,100
Sub total	7,917,590	4,688,100
B. Constituency Oversight Committee		
Allowances	-	736,000
Other committee expenses	-	564,000
Sub total	-	1,300,000
Total (A+B)	7,917,590	5,988,100

6. Use of Goods and services

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
Utilities, supplies and services	61,848	149,525
Communication, supplies and services	218,100	74,500
Domestic travel and subsistence	683,060	501,560
Printing, advertising and information supplies & services	91,050	-
Rentals of produced assets	-	-
Training expenses	1,524,350	-
Hospitality supplies and services	1,184,583	136,800
Insurance costs	-	-
Specialised materials and services	425,117	181,200
Office and general supplies and services	1,031,260	1,223,060
Fuel , oil & lubricants	1,073,800	607,447
Other operating expenses	65,600	46,700
Bank Charges	15,925	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	304,650	347,133
Routine maintenance- other assets	133,400	111,960
TOTAL	6,812,743	3,379,885

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

7. Transfer To Other Government Units

Description	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
Transfers To Primary Schools	24,460,766	2,500,000
Transfers To Secondary Schools	76,820,353	12,214,739
Transfers To Tertiary Institutions	850,000	1,950,000
Total	102,131,119	16,664,739

8. Other Grants and Other transfers

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
Bursary – secondary schools	30,964,500	23,864,729
Bursary – tertiary institutions	12,621,560	8,256,700
Bursary – special schools	425,000	1,500,000
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	1,440,000	2,000,000
Sports projects	2,464,301	-
Environment projects	-	-
Emergency projects	7,200,810	7,636,190
Roads projects	-	-
Total	55,116,171	43,257,619

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

9. Acquisition Of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	-

10. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
Others (<i>specify</i>)	-	-
Total	-	-

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

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023-2024	2022-2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
Equity Bank(K)Limited ,0780279693505,Busia	11,818,613	7,382,832
Total	11,818,613	7,382,832
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

12. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total		-	-	-

13. Retention

	2023-2024	2022-2023
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

Retentions aging analysis.

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

14. Gratuity

	2023-2024	2022-2023
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	560,275	1,340,440
Gratuity paid during the Year (C)	560,275	1,340,440
Closing Gratuity as at 30th June D= A+B-C	-	-

Gratuity aging analysis

	2023-2024	% of the total Gratuity	Insert Comparative FY	% of the total Gratuity
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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

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

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	7,382,832	4,279,077
Cash in hand	-	-
Imprest	-	-
Total	7,382,832	4,279,077
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	7,382,832	4,279,077

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	7,382,832	2,113,368	9,496,200
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others (<i>specify</i>)	-	-	-
Total	7,382,832	2,113,368	9,496,200

17. Changes In Accounts Receivable – Outstanding Imprests

	2023-2024	2022-2023
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	13,312,260	-
Imprest surrendered during the Year (C)	13,212,260	-
Closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

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

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

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023-2024	2022-2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

Aging Analysis for Pending Accounts Payables

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

19.2: Pending Staff Payables (See Annex 2)

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

Aging Analysis for staff Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year	-	%	-	%
1-2 years	693,160	100%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	693,160		-	

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

19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	1,530,510	727,460
Committee expense	(2,928,790)	-
Use of goods and services	(1,490,719)	(392,942)
Amounts due to other Government entities	5,999,345	80,846,296
Amounts due to other grants and other transfers	2,816,899	2,059,050
Acquisition of assets	250,000	-
Other Payments	3,500,000	2,000,000
Funds pending approval	80,406,000	4,858,000
Total	90,083,245	90,097,864

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	7,846,724	16,410,226
Total	7,846,524	16,410,226

19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,875,240	1,212,000
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	177,174,240	75,664,742
Total	180,049,480	76,876,742

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

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Payment of Staff basic salaries	1,530,510.00	727,460.00	Implementation in Progress
Committee Expenses	Payment of committee Expenses	(2,928,790.00)	-	
Use of goods & services	Payment for use of goods	(1,490,719.00)	(392,942.00)	Implementation in Progress
Sub-Total		(2,888,999.00)	334,518.00	
Amounts due to other Government entities				
Budalangi Primary school	Renovation of 3 classrooms to completion			Project completed and handed over
Port mixed Primary school	Construction of one classroom to completion	1,400,000.00	-	Tendering stage. Implementation in progress
Masinde Muliro University	Construction of a Kitchen Block	4,599,345.00	4,670,077.00	Awaiting approval for reallocation
ACK Musoma Sec.	Construction of a storey building		16,500,000.00	Awaiting approval for reallocation
Ruambwa Secondary school	Construction of a storey building		16,500,000.00	Awaiting approval for reallocation
Sisenye Mixed Secondary school	Construction of a storey building		16,500,000.00	Awaiting approval for reallocation
Mundere Secondary school	Construction of a storey building		16,500,000.00	Awaiting approval for reallocation
Munani Primary school	Purchase of land		1,213,000.00	Project pending approval
Bukoma Primary school	Additional funds for the completion of renovation of 4no. Classrooms	-	290,000.00	Project completed
St. Marys Namambusi Secondary school	Renovation to completion of 4 no.classrooms	-	3,252,219.00	Project completed

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

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Payment of Staff basic salaries	1,530,510.00	727,460.00	Implementation in Progress
Committee Expenses	Payment of committee Expenses	(2,928,790.00)	-	
Use of goods & services	Payment for use of goods	(1,490,719.00)	(392,942.00)	Implementation in Progress
Sub-Total		(2,888,999.00)	334,518.00	
Amounts due to other Government entities				
Budalangi Primary school	Renovation of 3 classrooms to completion			Project completed and handed over
Port mixed Primary school	Construction of one classroom to completion	1,400,000.00	-	Tendering stage. Implementation in progress
Masinde Muliro University	Construction of a Kitchen Block	4,599,345.00	4,670,077.00	Awaiting approval for reallocation
ACK Musoma Sec.	Construction of a storey building		16,500,000.00	Awaiting approval for reallocation
Ruambwa Secondary school	Construction of a storey building		16,500,000.00	Awaiting approval for reallocation
Sisenye Mixed Secondary school	Construction of a storey building		16,500,000.00	Awaiting approval for reallocation
Mundere Secondary school	Construction of a storey building		16,500,000.00	Awaiting approval for reallocation
Munani Primary school	Purchase of land		1,213,000.00	Project pending approval
Bukoma Primary school	Additional funds for the completion of renovation of 4no. Classrooms	-	290,000.00	Project completed
St. Marys Namambusi Secondary school	Renovation to completion of 4 no.classrooms	-	3,252,219.00	Project completed

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Bunyala Model Secondary school	Additional funds for the completion of construction of the school kitchen block	-	899,998.00	Project completed
Bunyala Technical & Vocational	Additional funds for completion of construction pf the school kitchen block	-	850,000.00	Project completed
Riverview Primary school	Renovation to completion	-	1,150,000.00	Project completed
Buongo Primary school	Additional Funds for the completion of construction of One classroom	-	300,000	Project completed
Munani Primary school	Construction to completion of 1 no. Classroom	-	1,400,000	Project completed
Budubusi Primary school	Additional funds for the completion of renovation of 5no. Classrooms	-	310,000	Project completed
River Primary school	Construction to completion of 1 no. Classroom	-	1,400,000	Project completed
ACK Musoma Pri. School	Additional funds for completion of construction of 1no. Classroom	-	324,000	Project completed
Sub-Total		5,999,345.00	82,059,296.00	
Amounts due to other grants and other transfers				
Bursary- Mocks and Eductaion day			1,500,000.00	Project pending approval
Bursary secondary schools	Bursaries for Needy Students in Secondary Schools	(4,203,824)	(567,458)	Project completed and handed over
Bursary special schools	Bursaries for Needy Students in Special Schools	1,575,000.00	-	
Bursary Tertiary Institutions	Bursaries for Needy Students in Tertiary Institutions	2,378,440	-	
Constituency Sports Tournament	To carry out constituency sports tournament	2	2,012,301	Project completed and handed over

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Budalangi Boat Racing Event	Support Boat Racing event		452,000	Project completed and handed over
Emergency Projects	Carrying out Unforeseen Occurrences in the Constituency	1,567,281	162,207	Project completed and handed over
Mukhobola Police Post	Additional funds for the completion of construction of 3 no. of houses for police		-	Project pending approval
Bubamba Primary school	Purchase, delivery, and planting of assorted 1,550 tree seedlings		-	Project pending approval
Bubango Primary school	Purchase, delivery, and planting of assorted 1,551 tree seedlings		-	Project pending approval
Budala Primary school	Purchase, delivery, and planting of assorted 1,552 tree seedlings		-	Project pending approval
Bukoma Primary school	Purchase, delivery, and planting of assorted 1,553 tree seedlings		-	Project pending approval
Bumadeya Primary school	Purchase, delivery, and planting of assorted 1,554 tree seedlings		-	Project pending approval
Khabanga Primary school	Purchase, delivery, and planting of assorted 1,555 tree seedlings		-	Project pending approval
Lugale Primary school	Purchase, delivery, and planting of assorted 1,556 tree seedlings		-	Project pending approval
Lunyofu Primary school	Purchase, delivery, and planting of assorted 1,557 tree seedlings		-	Project pending approval
Osieko Primary school	Purchase, delivery, and planting of assorted 1,558 tree seedlings		-	Project pending approval
Rugunga Primary school	Purchase, delivery, and planting of assorted 1,559 tree seedlings		-	Project pending approval
Sisenye Primary school	Purchase, delivery, and planting of assorted 1,560 tree seedlings		-	Project pending approval
St. Benedicts Budalangi Secondary school	Purchase, delivery, and planting of assorted 1,561 tree seedlings		-	Project pending approval
Makunda Primary school	Purchase, delivery, and planting of assorted 1,562 tree seedlings		-	Project pending approval

National Government Constituencies Development Fund (NGCDF)

Budalangi Constituency

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Mudembi Primary school	Purchase, delivery, and planting of assorted 1,563 tree seedlings	-	-	Project pending approval
Mukhobola Primary school	Purchase, delivery, and planting of assorted 1,564 tree seedlings	-	-	Project pending approval
Munani Primary school	Purchase, delivery, and planting of assorted 1,565 tree seedlings	-	-	Project pending approval
Mundere Primary school	Purchase, delivery, and planting of assorted 1,566 tree seedlings	-	-	Project pending approval
Mundika Primary school	Purchase, delivery, and planting of assorted 1,567 tree seedlings	-	-	Project pending approval
Musoma Primary school	Purchase, delivery, and planting of assorted 1,568 tree seedlings	-	-	Project pending approval
Nandekere school	Purchase, delivery, and planting of assorted 1,569 tree seedlings	-	-	Project pending approval
Bunyala Model Secondary school	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
Sisenye Mixed Secondary school PMC	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
Bukoma Secondary school	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
John Osogo Sec school	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
Osieko Secondary school	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
St.cecilia Namenya Sec school	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
St.cecilia Primary school	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
Lunyofu Primaty school	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
Port Mixed Primary school PMC	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
Bubamba Primary school	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Sifugwe Primary school	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
Sibuka Primary school	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
Mundika Primary school	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
Makunda Primary school	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
Rugunga Primary school	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
Lugare Primary school	Purchase of 400 tree Seedlings	93,750.00	93,750.00	Project pending approval
Budala Primary school	Purchase 400 Indigenous Tree seedlings		95,000.00	Project pending approval
Musoma Primary school	Purchase 400 Indigenous Tree seedlings		95,000.00	Project pending approval
Makunda Primary school	Purchase 350 Indigenous Tree seedlings		85,000.00	Project pending approval
Makunda Secondary school	Purchase 400 Indigenous Tree seedlings		95,000.00	Project pending approval
Buongo Primary school	Purchase 400 Indigenous Tree seedlings		95,000.00	Project pending approval
Ruambwa Primary school	Purchase 400 Indigenous Tree seedlings		95,000.00	Project pending approval
Budubusi primary school	Purchase 350 Indigenous Tree seedlings		85,000.00	Project pending approval
Sub-Total		2,816,899.01	5,704,049.66	
Acquisition of assets				
2No. Laptops and 1No. Desktop	Purchase of 2No. laptops and 1 No. Desktop	250,000.00	-	Procurement process is ongoing
Budalangi NGCDF Office	Construction of NGCDF Office		-	Project pending approval

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

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Oversight Committee Expenses(itemize)				
Others (specify)				
Strategic Plan	Formulating Budalangi Constituency startegicplan	3,500,000.00	2,000,000.00	Procurement process is ongoing
Sub-Total		3,750,000.00	2,000,000.00	
Funds pending approval		80,406,000.35		
Grand Total		90,083,245	90,097,864	

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

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2022-2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End 2023-2024
Land				
Buildings and structures				
Transport equipment	9,635,345			9,635,345
Office equipment, furniture and fittings	434,410			434,410
ICT Equipment, Software and Other ICT Assets	1,369,750			1,369,750
Other Machinery and Equipment	4,600,815			4,600,815
Intangible assets	1,500			1,500
Total	16,041,820			16,041,820

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

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
ACK Musoma Pri. School PMC	KCB-PORTVICTORIA BRANCH	1290595127	639,496.75	197,436.00
Bunyala Model Secondary PMC	KCB-PORTVICTORIA BRANCH	1292073438	3,669.50	35,104.00
Mukhobola Primary school PMC	KCB-PORTVICTORIA BRANCH	1275617271	3,087.25	4,273.00
Mundere Secondary school PMC	KCB-PORTVICTORIA BRANCH	1269537970	25,770.58	1,075,025.00
Mundika Primary school PMC	KCB-PORTVICTORIA BRANCH	1277363161	1,689.00	1,810.00
Sirimba Primary school School PMC	KCB-PORTVICTORIA BRANCH	1275179525	93,277.25	94,463.00
ACK Lugale Primary school PMC	KCB-PORTVICTORIA BRANCH	1285856627	51,586.25	52,772.00
ACK Musoma Sec. PMC	KCB-PORTVICTORIA BRANCH	1258519712	15,064.25	16,400.00
Bubamba Primary school PMC	KCB-PORTVICTORIA BRANCH	1292999950	728.25	849.00
Bubango Primary school PMC	KCB-PORTVICTORIA BRANCH	1289993270	26,346.25	27,532.00
Budala Primary school PMC	KCB-PORTVICTORIA BRANCH	1275179894	491,274.50	1,423.00
Budalangi Primary school PMC	KCB-PORTVICTORIA BRANCH	1289914605	20,240.70	7,239.30
Budalangi sports PMC	KCB-PORTVICTORIA BRANCH	1239225938	138.15	988.50
Budubusi Primary school PMC	KCB-PORTVICTORIA BRANCH	1275617409	499.75	4,179.00
Bukoma Primary school PMC	KCB-PORTVICTORIA BRANCH	1286069580	1,299.75	20,979.00
Bulagu Primary school PMC	KCB-PORTVICTORIA BRANCH	1294368680	4,672.25	5,858.00

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Bulala FM Solar Installation PMC	KCB-PORTVICTORIA BRANCH	1289871981	428.25	549.00
Bulemia Police Post PMC	KCB-PORTVICTORIA BRANCH	1294368818	5,332.25	6,518.00
Bulwani Primary school PMC	KCB-PORTVICTORIA BRANCH	1275186165	4,739.50	6,172.00
Bumadeya Primary school PMC	KCB-PORTVICTORIA BRANCH	1289914168	407.00	758.00
Bunyala Institute of Technology	KCB-PORTVICTORIA BRANCH	1285922379	266,556.50	460,989.00
Buongo Primary school PMC	KCB-PORTVICTORIA BRANCH	1292999985	851.50	112,910.00
Busagwa Primary school PMC	KCB-PORTVICTORIA BRANCH	1258519917	26,870.00	26,870.00
DCC Emergency Boats PMC	KCB-PORTVICTORIA BRANCH	1289477744	4,131,193.25	2,944.00
Habanga primary school PMC	KCB-PORTVICTORIA BRANCH	1292689161	11,522.25	12,708.00
Igigo Primary school PMC	KCB-PORTVICTORIA BRANCH	1287212042	39,132.75	40,318.50
Lunyofu Primary school PMC	KCB-PORTVICTORIA BRANCH	1275617506	10,979.25	12,165.00
Makunda Primary school PMC	KCB-PORTVICTORIA BRANCH	1286069432	1,684.25	1,805.00
Mubwayo Primary school PMC	KCB-PORTVICTORIA BRANCH	1275179819	103,197.00	103,197.00
Mudembi Secondary school	KCB-PORTVICTORIA BRANCH	1285922484	956.00	1,944.00
Muhobola Police Post PMC	KCB-PORTVICTORIA BRANCH	1294369040	853,652.00	2,497,245.00
Munani Primary school PMC	KCB-PORTVICTORIA BRANCH	1258519569	575.00	3,190.00
Mundere Special school	KCB-PORTVICTORIA BRANCH	1205769498	6,963.50	6,963.50

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Namalo Primary school PMC	KCB-PORTVICTORIA BRANCH	1289913870	21,146.25	22,332.00
Osieko Primary school PMC	KCB-PORTVICTORIA BRANCH	1258520184	602.25	723.00
Port Mixed Primary school PMC	KCB-PORTVICTORIA BRANCH	1290210349	1,102.25	2,288.00
Riverview Primary school PMC	KCB-PORTVICTORIA BRANCH	1293039861	474,587.00	754.00
Ruambwa Primary school PMC	KCB-PORTVICTORIA BRANCH	1291415726	252.25	373.00
Ruambwa Secondary school PMC	KCB-PORTVICTORIA BRANCH	1258531224	206,077.20	1,124,185.70
Rugunga Prtimary school PMC	KCB-PORTVICTORIA BRANCH	1285856570	8,828.00	10,387.00
Runyu Primary school PMC	KCB-PORTVICTORIA BRANCH	1295665204	78.50	1,637.00
Sifugwe Primary school PMC	KCB-PORTVICTORIA BRANCH	1292059729	5,382.25	6,568.00
Sisenye Mixed Secondary school PMC	KCB-PORTVICTORIA BRANCH	1254026959	92,252.75	8,026,618.45
Sisenye Primary school PMC	KCB-PORTVICTORIA BRANCH	1296485196	683.25	804.00
St. Annes Bunyala Girls Sec school PMC	KCB-PORTVICTORIA BRANCH	1275617646	49,978.85	1,156,411.35
St. Cecilia primary school PMC	KCB-PORTVICTORIA BRANCH	1292784504	23,106.25	24,292.00
St.Peters Makunda Secondary school PMC	KCB-PORTVICTORIA BRANCH	1289914877	19,182	1,189,276.00
St.Marys Namambusi Sec school	KCB-PORTVICTORIA BRANCH	1322004080	98,554	-
Bunyala Technical and Vocational	KCB-PORTVICTORIA BRANCH	1316497976	909	-
Total			7,846,603	16,410,226

National Government Constituencies Development Fund (NGCDF)
Budlangi Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024
Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. 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)
1	Unsupported Bursary Expenses The statement of receipts and payments reflects an amount of Kshs. 43,257,619 in respect of other grants and other transfers which, as disclosed in Note 8 to the financial statements, includes amounts of Kshs. 23,864,729, Kshs. 8,256,700 and Kshs. 1,500,000 being bursary funds disbursed to secondary schools, tertiary institutions and special schools respectively, totalling Kshs.33,621,429. However, copies of receipts and acknowledgement letters from the beneficiary institutions were not provided to support the expenditure. In the circumstances, the accuracy and completeness of the bursary expenditure of Kshs. 33,621,429 could not be confirmed.	During time of audit the files of acknowledgement and application forms were held with internal they are now available for audit review	Not Resolved	31 st December 2024
2	Unsupported Committee Expenses The statement of receipts and payments reflects an amount of Kshs. 4,688,100 in respect of committee expenses as disclosed in Note 5 to	The invitation letters and attendance registers were not available during	Not Resolved	31 st December 2024

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

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)
	the financial statements. However, invitation letters to the committees and signed attendance registers were not provided to support the expenditure. In the circumstances, the accuracy and completeness of the committee expenses amounting to Kshs. 4,688, 100 could not be confirmed	audit because they were in the treasuries of and are now available		
3	Inaccurate Summary Statement of Appropriation The summary statement of appropriation reflects final budgeted receipts totalling Kshs. 163,212,058. However, recomputation of the statement balances revealed total budgeted receipts of Kshs. 162,658,851. The variance of Kshs.553,207 was not reconciled. In the circumstances, the accuracy and completeness of the summary statement of appropriation could not be confirmed.	The variance of the statement of appropriation has now been reconciled	Not Resolved	31 st December 2024
4	Unsupported Project Management Committee (PMC) Bank Balances Note 18.4 to the financial statements reflects Project Management Committee bank balance of Kshs. 16,410,226 which, as disclosed in Annex 5, comprises of balances held by Project Management Committees in forty-seven (47)	bank statements, bank confirmation certificates, bank reconciliation statements and cash books are now	Not Resolved	31 st December 2024

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

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>bank accounts. However, bank statements, bank confirmation certificates, bank reconciliation statements and cash books were not provided to support the balances. In the circumstances, the accuracy and completeness of the Project Management Committee bank balances totalling Kshs. 16,410,226 could not be confirmed. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Budalangi Constituency Management in accordance with ISSAI 130 on 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.</p>	<p>available for confirmation</p>		
5	<p>Unresolved Prior Year Audit Matters In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness</p>	<p>We have set risk registrar and the internal auditor to</p>	<p>Not Resolved</p>	<p>31st December 2024</p>

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

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)
	and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.	be providing quarterly report		

FUND ACCOUNT MANAGER
BUDALANGI NATIONAL CONSTITUENCY
DEVELOPMENT FUND
P. O. Box 171-50410, PORT-VICTORIA

Pink

.....
Name: Peter O. Ochokolo
Fund Account Manager.